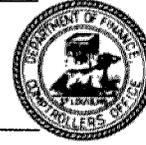


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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

***Internal Audit Section***

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**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

April 9, 2009

Chief Dennis Jenkerson, Fire Chief  
1421 North Jefferson Avenue  
St. Louis, MO 63106

RE: Payroll Distribution (Project # 2009-40)

Dear Chief Jenkerson:

A payroll distribution was conducted for the Department of Public Safety-Fire Department (Department 611), Emergency Medical Services (EMS) for the pay period ending January 3, 2009. The objectives of this review were to determine if:

- Eligible City Employees received wages
- Wages were adequately safeguarded
- Employees were only paid for actual hours worked
- Accrual and use of paid leave were accurate

The fieldwork was completed on February 13, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

An exit conference was offered to discuss the observation and recommendation noted in the report, however, the department's management did not respond. Management responses to the observation and recommendation were received on March 30, 2009, and have been incorporated into the report.

Project #2009-40  
March 11, 2009  
Page 2

Recommendations are made for the following observation, which if implemented, could assist the Agency in fully complying City of St. Louis Administrative Regulations:

**Opportunity for EMS Employees to Obtain City or EMS Identification Badges**

The City of St. Louis Administration Regulation #106 requires all employees to obtain the City employee identification badge. During our payroll distribution review, it was observed that 56 out of 161 (35%) EMS employees did not have either the City and/or EMS identification badges.

EMS does not have internal controls in place to ensure its employees obtain City and/or EMS identification badges when they are hired in compliance with the Administrative Regulation #106; therefore, they did not obtain City and/or EMS identification badges.

**Recommendation**

It is recommended that the EMS department comply with Administrative Regulation #106 and ensure the all of its employees obtain City and/or EMS identification badges.

**Management's Response**

*The St. Louis Fire Department is currently preparing universal identification badges complying with Federal Emergency Management guidelines.*

*If you need further information, please contact Ms. Cynthia Dixon or me at 289-1950.*

If you have any questions, please contact Shiv Dharan at (314) 589-6101.

Sincerely,



Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

cc: Chief Monroe Yancie, Chief of Paramedic, EMS  
Amy Williams, Payroll Manager, Comptroller's Office  
Ronald Smith, City Operations Manager, Mayor's office