



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

212 City Hall
(314) 622-4389
FAX: (314) 622-4026

August 18, 2015

Michael McKinney, Supervisor
Supply Division
City Mail Services
Room B024 1
1520 Market Street
St. Louis, MO 63103

RE: Fixed Asset Review, City Mail Services (Project #2016-FA01)

Dear Mr. McKinney:

Internal Audit has completed a fixed asset review of the City Mail Services. Enclosed is the report as of March 31, 2015. A description of the scope of our work is included in the report. Fieldwork was completed on July 13, 2015.

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*.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Mohammad H. Adil, CPA, CGMA
Internal Audit Supervisor

CC: Carol Shepard, CPA, Supply Commissioner





CITY OF ST. LOUIS

**SUPPLY DIVISION
CITY MAIL SERVICES**

FIXED ASSET REVIEW

AS OF MARCH 31, 2015

PROJECT #2016-FA01

DATE ISSUED: AUGUST 18, 2015

**Prepared by:
Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
SUPPLY DIVISION
CITY MAIL SERVICES
FIXED ASSET REVIEW
AS OF MARCH 31, 2015**

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**CITY OF ST. LOUIS
SUPPLY DIVISION
CITY MAIL SERVICES
FIXED ASSET REVIEW
AS OF MARCH 31, 2015**

SUMMARY

Background

City Mail Services coordinates both outgoing City mail and mail between City Offices. Services include, but are not limited to: a mail inserting service, a parcel/courier delivery service with three drive routes running twice daily to most departments, and rush service.

Purpose

The purpose of our review was to determine if the risks related to the fixed asset management were effectively and efficiently managed by City Mail Services to ensure:

- Compliance with applicable policies and procedures.
- Safeguarding of assets.
- Reliability and integrity of Fixed Assets Property Listing (FAPL) reports.
- Economic and efficient use of resources.

Scope and Methodology

The review was confined to evaluating City Mail Services' internal controls over the operational and physical activities pertaining to the Fixed Asset Management System (FAMS). The review procedures included:

- Inquiries of management and staff.
- Reviews for compliance with policies and procedures.
- Limited tests of related controls.
- Other procedures considered necessary.

Conclusion

We found no evidence to suggest that the City Mail Services did not effectively and efficiently manage risks related to fixed assets.

Current Observations

There were no current observations.

Management Response

Since there were no current observations, a management response was no required.