

# Internal Audit Report

Fiscal Year – 2025



Board of Aldermen -Elected Officials Account  
Expenditures Review

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Internal Audit Section  
City of St. Louis



# CITY OF ST LOUIS

*BOARD OF ALDERMEN*

*ELECTED OFFICIALS EXPENSE ACCOUNT*

*EXPENDITURES REVIEW*

*JULY 1, 2023 - JUNE 30, 2024*

*Project # 2025-ER11*

*DATE ISSUED: SEPTEMBER 9, 2025*

*Prepared by:*

*The Internal Audit Section*



## OFFICE OF THE COMPTROLLER



**HONORABLE DONNA M.C. BARINGER, COMPTROLLER**

## Audit Team

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Lolita Versey, MBA

## Audit Supervisor(s)

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Rochelle Y. Collins, Audit Manager

## St. Louis City Comptroller

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Honorable, Donna M.C. Baringer

You can obtain copies of this report by contacting us:



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September 9, 2025

Honorable Megan Green, President of the Board of Aldermen  
Board of Aldermen  
1200 Market Street, Room 230  
St. Louis MO 63103-2873

RE: Board of Aldermen-Elected Officials Expense Expenditure Review  
Project #2025-ER11

Dear Ms. Green:

Enclosed is the Internal Audit Section's (IAS') report of the expenditure review of the Board of Aldermen-Elected Officials Expense account for the period July 1, 2023 through June 30, 2024. The objective of this review was to determine if there are adequate controls in place to ensure:

- Expenditures were properly authorized, properly budgeted and recorded (budget not exceeded or misused).
- City purchasing policies and procedures were followed.
- Compliance with applicable laws, City ordinances, regulations and department policies and procedures.
- All goods/services paid for were received.
- Contracts for services existed and were current.

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

The fieldwork was substantially complete on August 19, 2025. If you have any questions, please contact the Internal Audit Section at (314) 657-3412.

Respectfully,

A handwritten signature in blue ink that reads "R. Collins".

Rochelle Y. Collins  
Audit Manager

cc: Terry Kennedy, Clerk, Board of Aldermen  
Sharita Rogers, Assistant Clerk, Board of aldermen

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**SUMMARY**

**Background**

The Board of Aldermen is the legislative body of the City of St. Louis. The Board of Aldermen creates, passes and amends local laws, and approves the City budget every year. Within the Board of Aldermen, there are four officers; the President, Vice President, Majority Floor Leader and Assistant Majority Floor Leader. During fiscal year 2024, the board of Aldermen decreased from 28 to 14 members.

Per City Code, Chapter 5.19 - Aldermanic Expenses, “There shall be appropriated and set aside annually out of general municipal revenue the sum of \$75,000 for the members of the Board of Aldermen to be used for Aldermanic Expenses. Each Alderman and the President shall receive the sum \$5,000. The fund shall be used by each Alderman at his/her discretion. Each Alderman shall report to the Clerk of the Board of Alderman for the use of the fund in the aggregate amounts for each of the following categories”:

- A. Civic and Charitable Contributions
- B. Memberships
- C. Miscellaneous Office Expense
- D. Flowers and Gifts
- E. Entertainment, Lobbying and other Business-Related Activities
- F. Personal
- G. Automobile and Travel Expense.

City Code Chapter 5.19.030 – Report Filing Required states, “The Aldermen’s obligation to file said report as called for in Section 5.19.020 shall be construed as mandatory”. Also, Section 5.19.040 states, “the report shall be filed with the clerk of the board of aldermen on April 16<sup>th</sup> of each year or the next business day thereafter”.

The Board of Aldermen had a fiscal year 2024 budget of \$5,940,824. The amount budgeted for fiscal year 2025 is \$5,608,537. Actual elected official expenditures for fiscal year 2024 were \$78,000.

**Purpose**

The purpose of this audit was to determine whether the Board of Aldermen complied with applicable laws, City policies and procedures, and other regulatory requirements for the elected officials expense expenditures.

**Scope and Methodology**

Inquiries were made, and test procedures were performed regarding the Board of Aldermen’s compliance with City policies and procedures, and applicable laws and regulations. The scope of this review was from July 1, 2023 through June 30, 2024, and was confined to evaluating internal

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controls over the fiscal activities relating to expenditures. The review procedures included:

- Inquiries of the Board of Aldermen’s staff.
- Review of written policies, procedures, and documentation relative to elected officials expense expenditures.
- Limited test of controls and reviews for accuracy of reported information related to elected officials expenses.

**Exit Conference**

An exit conference was offered on August 27, 2025 and declined on September 3, 2025.

**Conclusion**

There were no findings resulting from our review of the Board of Aldermen’s elected officials expense expenditures. The following control strengths were noted:

- The written procedures have been updated to include the Oracle accounting system and to include payroll and expense account procedures to ensure accuracy of salaries and Aldermanic Expenses budgeted each fiscal year.
- There are established categories for use of the Aldermanic Expense fund.
- There is an established due date (April 16<sup>th</sup>) for the aldermen to file the mandated expense reports.
- There is monthly reconciliation to the City/Oracle general ledger by the Comptroller’s staff who processes the expenditures documentation from the Board of Aldermen.
- There is separation of duties for processing invoices among the Board of Aldermen staff and the Comptroller’s accounts payable staff.
- The aldermen know to follow the Supply Division procurement manual when required for elected officials’ expenses.
- Management reports are generated monthly to keep expenditures within the annual budgeted amount.

**FINDINGS**

**Status of Prior Audit Findings**

There were no prior audit findings by the Internal Audit Section for the Board of Aldermen’s elected officials expense expenditures within the last five years.

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**Summary of Current Audit Findings**

There were no findings resulting from this current review of the Board of Aldermen’s elected officials expense expenditures.