



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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

December 6, 2013

FILE COPY

Mrs. Wynette Thomas, Deputy City Marshal  
City Marshal  
1520 Market St.  
St. Louis, MO 63103

RE: Payroll Distribution Review (Project #2014-PRD04)

Dear Mrs. Thomas:

We have conducted a payroll distribution review of the City Marshal's Office (Department #317) for the pay period ending November 16, 2013. The objectives of this review were to determine if:

- *Only eligible employees received wages.*
- *Wages were adequately safeguarded.*
- *Employees were only paid for actual hours worked or approved usage of paid leave.*
- *Accruals and use of paid leave were accurate.*

The fieldwork was completed on November 21, 2013.

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*.

During this review, nothing came to our attention that caused us to believe the wages were not properly distributed and safeguarded.

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

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA  
Internal Audit Executive

Cc: Doris Williams, Secretary II