



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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February 10, 2014

FILE COPY

Ms. Donna Brooks, Commissioner  
Communication Division  
4971 Oakland Ave.  
St. Louis, MO 63110-1401

RE: Payroll Distribution Review (Project #2014-PRD07)

Dear Ms. Brooks:

We have conducted a payroll distribution review of the Communication Division (Department #401) for the pay period ending January 11, 2014. 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 January 17, 2014.

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 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: Deborah Doyle, Executive Secretary I