



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



Internal Audit Section

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Comptroller

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August 30, 2013

Richard T. Bradley, P.E.
President, Board of Public Service
City Hall, 1200 Market St., Room 301
St. Louis, MO 63103

RE: Payroll Distribution Review (Project #2013-PRD06)

Dear Mr. Bradley:

We have conducted a payroll distribution review of the Facilities Management Division (Department #903) for the pay period ending December 15, 2012. 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 24, 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: Amy Williams, Payroll Manager, Office of the Comptroller