



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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April 24, 2014

FILE COPY

Mr. Dennis Jenkerson, Fire Chief
Fire Department
1421 N. Jefferson Avenue
St. Louis, MO 63106-2100

RE: Payroll Distribution (Project #2014-PRD09)

Dear Mr. Jenkerson:

We have conducted a payroll distribution of the Fire Department (Department #611) for the pay period ending March 22, 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 April 18, 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: Richard Gray, Public Safety Director
Cynthia Dixon, Fiscal Service Manager