



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

**Internal Audit Section**

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November 12, 2014

Kathryn Herman, Assistant Court Administrator  
Juvenile Division  
22<sup>nd</sup> Judicial Circuit Court  
920 N. Vandeventer Avenue  
St. Louis, MO 63108-3592

RE: Payroll Distribution – Juvenile Division  
(Project #2015-PD04)

Ms. Herman:

A Payroll Distribution was conducted for the Juvenile Division (Department 320) for the pay period ending October 18, 2014. The objectives of this review were to determine if:

- Eligible City Employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked.
- Accrual and use of paid leave were accurate.

Fieldwork was completed on October 28, 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. Ishmael Ikpeama  
Internal Audit Supervisor

Ron Steinkamp, CPA, CIA, CFE, CRMA, CGMA  
Internal Audit Advisor