



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

DR. KENNETH M. STONE, CPA
Internal Audit Executive

July 29, 2011

Denise Jefferson, Deputy Director
Civil Rights Enforcement Agency
1114 Market St., Room 932
St. Louis, MO 63101

RE: Payroll Distribution (Project #2011-55)

Dear Ms. Jefferson:

We have conducted a payroll distribution of the Civil Rights Enforcement Agency (Department #126) for the pay period ending June 18, 2011. 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 June 27, 2011

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 Internal Audit Section at (314) 622-4723.

Respectfully,


Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Amy Williams, Payroll Manager, Office of the Comptroller