



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

1520 Market St., Suite 3005  
St. Louis, Missouri 63103-2630  
(314) 657-3490  
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA  
Internal Audit Executive

November 15, 2012

Donna Brooks, Communications Commissioner  
Communications Division, Dept. of Public Utilities  
4971 Oakland Avenue  
St. Louis, MO 63110-1401

RE: Payroll Distribution Review (Project #2013-PRD03)

Dear Ms. Brooks:

We have conducted a payroll distribution review of the Communications Division (Department #401) for the pay period ending September 22, 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 October 29, 2012.

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  
Internal Audit Executive

cc: Andre Holman, Video Production Manager, Communications Division  
Amy Williams, Payroll Manager, Office of the Comptroller