



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



FILE COPY

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

June 14, 2011

Dr. Michael A. Graham, M.D.  
Chief Medical Examiner  
1300 Clark Ave.  
St. Louis, MO 63103

RE: Payroll Distribution (Project #2011-52)

Dear Dr. Graham:

We have conducted a payroll distribution of the Medical Examiner's Office (Department #335) for the pay period ending May 7, 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 3, 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