



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

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Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

January 18, 2012

Gary D. Bess
Director of Parks, Recreation and Forestry
5600 Clayton Ave.
St. Louis, MO 63110-1310

RE: Payroll Distribution (Project #2012-12)

Dear Mr. Bess:

We have conducted a payroll distribution review of the Recreation Division (Department #213) for the pay period ended September 24, 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.

Fieldwork was completed on November 28, 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) 657-3490.

Respectfully,


Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Evelyn Rice-Peebles, Commissioner of Recreation
Amy Williams, Payroll Manager, Office of the Comptroller