



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

FILE COPY

January 11, 2013

Claude Gunn, Towing Services Manager  
Towing Service Division, Department of Streets  
7410 Hall Street  
St. Louis, MO 63147-2616

RE: Payroll Distribution Review (Project #2013-PRD04)

Dear Mr. Gunn:

We have conducted a payroll distribution review of the Towing Service Division (Department #513) for the pay period ending October 20, 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 December 17, 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, CGMA  
Internal Audit Executive

cc: Todd Waelterman, Director of Streets  
Amy Williams, Payroll Manager, Office of the Comptroller