



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

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DR. KENNETH M. STONE, CPA, CGMA  
Internal Audit Executive

October 15, 2013

FILE COPY

Mr. Nick Yung, Refuse Commissioner  
Refuse Division, Department of Streets  
1900 Hampton Ave.  
St. Louis, MO 63139-2988

RE: Payroll Distribution Review (Project #2013-PRD09)

Dear Mr. Yung:

We have conducted a payroll distribution review of the Refuse Division for the pay period ending June 22, 2013. 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.*

The fieldwork was completed on June 27, 2013. 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 wages were not properly distributed and safeguarded.

Thank you for your cooperation. 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: Ms. Amy Williams, Manager Payroll  
Ms. Lois Newell, Payroll Specialist Street Department