



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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

October 15, 2013

FILE COPY

Mr. Gary Christman
Commissioner of City Emergency Management
Soldiers Memorial
1315 Chestnut Street (Lower Level)
St. Louis, MO 63103

RE: Payroll Distribution Review (Project #2013-PRD10)

Dear Mr. Christman:

We have conducted a payroll distribution review of City Emergency Management for the pay period ending May 18, 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 May 24, 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. Lil Ezell, Administrative Assistant