



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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December 10, 2015

Melba R. Moore, MS, CPHA
Acting Director/Commissioner of Health
Department of Health - Communicable Disease
1520 Market Street, Suite 4027
St. Louis, MO 63103-2636

RE: Payroll Distribution Review (Project # 2016-PD05)

Dear Ms. Moore:

We conducted a payroll distribution of Communicable Disease for the pay period ending November 14, 2015. The objectives of the review were to determine the following:

- Only eligible employees received wages.
- Wages and wage receipts were adequately safeguarded.
- Employees were paid for actual hours worked or approved paid leave.
- Accruals and use of paid leave were accurate.

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 our review, we noted no exceptions and did not identify any opportunities to improve compliance with payroll distribution procedures.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Mohammad H. Adil, CPA, CGMA
Internal Audit Supervisor

cc: Joan McCray, Fiscal Manager, Department of Health

