



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

**Internal Audit Section**  
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June 26, 2015

Jim Garavaglia, Asset Manager, Comptroller's Office  
Microfilm-Records Retention  
1520 Market Street, Suite 3005  
St. Louis, MO 63103

RE: payroll Distribution Review (Project # 2015-PD12)

Dear Mr. Garavaglia:

We conducted a payroll distribution of Microfilm-Records Retention for the pay period ending June 13, 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 Article XV , Section 2, 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 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: Sonia Day, Supervisor, Microfilm-Records Retention