OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section

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January 24, 2014

Ms. Pamela Walker, Acting Director
Department of Health
Family, Community, and School Health
1520 Market Street Suite #4051
St. Louis, MO. 63103

RE: Payroll Distribution Review (Project #2014-PRD06)

Dear Ms. Walker:

We have conducted a payroll distribution review of Family, Community, and School Health (Department #719) for the pay period ending December 14, 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.
- Accruals and use of paid leave were accurate.

The fieldwork was completed on December 20, 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 the wages were not properly distributed and safeguarded.

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

Respectfully,

Kenneth M. Stone

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

CC: Melba Moore, Commissioner
Joan McCray, Fiscal Manager
Jacqueline Hobbs-Watson, Payroll Specialist II