



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

212 City Hall  
(314) 622-4389  
FAX: (314) 622-4026

September 10, 2015

Richard Frank, Director  
Department of Personnel  
Room 700  
1114 Market Street  
St. Louis, MO 63101

RE: Payroll Distribution Review (Project # 2016-PD01)

Dear Mr. Frank:

We conducted a payroll distribution of the Department of Personnel for the pay period ending July 25, 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

