



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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September 29, 2016

Alana Green, Acting Executive Director,
Community Development Administration
1520 Market Street, Suite 2000
St. Louis MO 63103

RE: Payroll Distribution – Community Development Administration
(Project 2017-PD02)

Dear Ms. Green:

We conducted a payroll distribution of the Community Development Administration for the pay period ending August 20, 2016. The objectives of the review were to verify:

- 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 noted no exceptions or opportunities to improve compliance with payroll distribution procedures. Our review was made on a test basis, as such reliance must be placed on adequate methods of internal checks and controls, the principal safeguard against errors or fraud if any, which a test examination may not necessarily disclose.

If you have any questions, please contact the Internal Audit Section at (314) 657-3446.

Respectfully,

Mohammad H. Adil, CPA, CGMA
Internal Audit Supervisor

cc: Brian Yochum, Fiscal Manager
Jo Ann Spitale, Executive Secretary to the Director

