



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

March 19, 2013

FILE COPY

Kent Flake, Street Commissioner
Street Division Department of Streets
1900 Hampton Ave.
St. Louis, MO 63139-2988

RE: Payroll Distribution Review (Project #2013-PRD05)

Dear Mr. Flake:

We have conducted a payroll distribution review of the Street Division (Department #514) for the pay period ending November 17, 2012. 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.

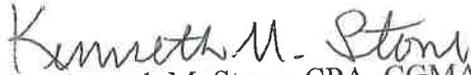
The fieldwork was completed on January 18, 2013.

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,


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

cc: Todd Waelterman, Director of Streets
Amy Williams, Payroll Manager, Office of the Comptroller