



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section
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May 05, 2014

Mr. Freddie Dunlap, Assessor
Assessor's Office
1200 Market Street
St. Louis, MO 63103-2826

RE: Payroll Distribution (Project #2014-PRD10)

Dear Mr. Dunlap:

We have conducted a payroll distribution of the Assessor's Office (Department #180) for the pay period ending April 19, 2014. 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 April 24, 2014.

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 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: Shawn Ordway, Deputy Assessor
Therese Kiger, Secretary to Assessor

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