



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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August 29, 2014

Winston Calvert, City Counselor
City Counselor's Office
City Hall
1200 Market Street, Room 314
St. Louis, MO 63103

RE: Payroll Distribution – City Counselor's Office
(Project #2015-PD02)

Dear Mr. Calvert:

A Payroll Distribution was conducted for the City Counselor's Office (Department 139) for the pay period ending August 9, 2014. The objectives of this review were to determine if:

- Eligible City Employees received wages.
- Wages were adequately safeguarded.
- Employees were only paid for actual hours worked.
- Accrual and use of paid leave were accurate.

Fieldwork was completed on August 18, 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,

Kenneth M. Stone

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