



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

**Internal Audit Section**  
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November 26, 2014

FILE COPY

Robert Kraiberg, Excise Commissioner  
Excise Division  
1200 Market Street, Room 416  
St. Louis, MO 63103-2857

RE: Payroll Distribution – Excise Commissioner’s Office  
(Project #2015-PD05)

Dear Mr. Kraiberg:

A Payroll Distribution was conducted for the Excise Commissioner’s Office (Department 616) for the pay period ending November 15, 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 November 20, 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. Ishmael Ikpeama  
Internal Audit Supervisor

Ron Steinkamp, CPA, CIA, CFE, CRMA, CGMA  
Internal Audit Advisor