



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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January 6, 2015

Christopher D. Amos, C. A. F. M., Equipment Services Commissioner
Board of Public Service
1900 Hampton Avenue
St. Louis, MO 63139-2009

RE: Payroll Distribution – Equipment Services Division
(Project #2015-PD06)

Dear Mr. Amos:

A payroll distribution was conducted for the Equipment Services Division (Department 910) for the pay period ending December 13, 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 December 22, 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

CC: William M. Madden, Executive Officer