



CITY OF ST. LOUIS

DEPARTMENT OF PUBLIC SAFETY

COMMUNICATIONS DIVISION

PAY PERIOD ENDING NOVEMBER 11, 2017

PROJECT #2018-PD05

DATE ISSUED: JANUARY 16, 2018

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

212 City Hall
(314) 622-4389
FAX: (314) 622-4026

January 16, 2018

Donna Brooks-Sanders, Communications Commissioner
Department of Public Utilities-Communications Division
4971 Oakland Avenue
St. Louis, MO 63110-1401

RE: Payroll Distribution of the Communications Division (Project 2018-PD05)

Dear Ms. Brooks-Sanders:

We conducted a payroll distribution of the Communications Division for the pay period ending November 11, 2017. The objectives of the review were to verify:


- Only eligible employees received wages.
- Wages and wage receipts were adequately safeguarded.
- Employees were paid for actual hours worked or approved paid leave.
- Accruals and use of paid leave were accurate.

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 our review, we noted no exceptions or opportunities to improve compliance with payroll distribution procedures. Our review was made on a test basis, and as such, reliance must be placed on adequate methods of internal checks and controls, and principal safeguards against errors or fraud, if any, which a test examination may not necessarily disclose.

If you have any questions, please contact the Internal Audit Section at (314) 657-3446.

Respectfully,


Mohammad H. Adil, CPA, CGMA
Internal Audit Supervisor

CC: Deborah Doyle, Executive Secretary



