



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

FILE COPY

October 31, 2012

Edward Bushmeyer, Assessor
1200 Market St. - Rooms 114-120
St. Louis, MO 63103-2826

RE: Payroll Distribution Review (Project #2013-PRD02)

Dear Mr. Bushmeyer:

We have conducted a payroll distribution review of the Assessor's Office (Department #180) for the pay period ending August 25, 2012. 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 September 28, 2012.

This review was made under authorization contained in Section 2, Article XV 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 Internal Audit Section at (314) 657-3490.

Respectfully,


Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Amy Williams; Payroll Manager, Office of the Comptroller