



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**FILE COPY**

**DARLENE GREEN**  
Comptroller

*Internal Audit Section*

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**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

August 22, 2011

Pamela Walker  
Acting Director of Health  
1520 Market St., Room 4045  
St. Louis, MO 63103

RE: Payroll Distribution (Project #2012-06)

Dear Ms. Walker:

We have conducted a payroll distribution review of the Environmental Health Services (Department #715) for the pay period ending July 30, 2011. 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 August 17, 2011.

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) 622-4723.

Respectfully,

  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

cc: Rhonda Bartow, Health Services Manager, Environmental Health Services  
Amy Williams, Payroll Manager, Office of the Comptroller