



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



Internal Audit Section

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY
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January 31, 2011

Ms. Kathryn S. Herman, Assistant Court Administrator Juvenile Officer
Family Court – Juvenile Division
920 N. Vandeventer
St. Louis, MO 63108

RE: Payroll Distribution (Project #2011-31)

Dear Ms. Herman:

We have conducted a payroll distribution of the Family Court – Juvenile Division, for the pay period ending December 4, 2010. 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
- Accruals and use of paid leave were accurate

The fieldwork was completed on December 14, 2010.

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 the review, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately 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: Amy Williams, Payroll Manager, Office of the Comptroller