



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

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May 24, 2011

Mr. Don Roe, Acting Director
Planning and Urban Design Agency
1015 Locust Street, Suite 1200
St. Louis, MO 63101-1323

RE: Payroll Distribution (Project #2011-46)

Dear Mr. Roe:

We have conducted a payroll distribution of the Planning and Urban Design Agency (Dept #141), for the pay period ending April 9, 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
- Accruals and use of paid leave were accurate

The fieldwork was completed on April 18, 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 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