



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

FILE COPY

July 5, 2012

Eddie Roth, Director of Public Safety  
1200 Market Street – Room 401  
St. Louis, MO 63103-2860

RE: Payroll Distribution Review (Project #2012-52)

Dear Mr. Roth:

We have conducted a payroll distribution review of the Office of the Director of Public Safety (Department #610) for the pay period ending May 19, 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 June 18, 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