



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
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DR. KENNETH M. STONE, CPA
Internal Audit Executive

March 19, 2013

FILE COPY

Kent Flake, Street Commissioner
Street Division Department of Streets
1900 Hampton Ave.
St. Louis, MO 63139-2988

RE: Payroll Distribution Review (Project #2013-PRD05)

Dear Mr. Flake:

We have conducted a payroll distribution review of the Street Division (Department #514) for the pay period ending November 17, 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.

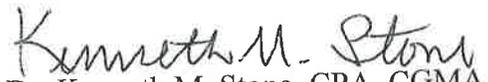
The fieldwork was completed on January 18, 2013.

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 the Internal Audit Section at (314) 657-3490.

Respectfully,


Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

cc: Todd Waelterman, Director of Streets
Amy Williams, Payroll Manager, Office of the Comptroller



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March 5, 2013

James A Rosick, PE, LEED AP
Project Manager
Burns and McDonnell
425 South Woods Mill Road, Suite 300
Chesterfield, Missouri 63017

RE: Professional Service Agreement Audit of PSA-1064 (Project #2013-APC4)

Dear Mr. Rosick:

In accordance with the internal audit responsibilities of the Comptroller's Office, as contained in Article XV, Section 2 of the Charter, we are beginning a review of Professional Service Agreement #1064 with Burns and McDonnell for design of main terminal ticketing hall and mid-level mechanical, electrical, plumbing and special systems (MEPSS) renovations at Lambert St. Louis International Airport. An entrance conference for this review will be scheduled at the Airport Finance and Accounting Conference Room #D3000. Please have the appropriate management and personnel available for this meeting.

Your cooperation is appreciated. If you have any questions or concerns, please contact Leonard E Bell, Jr. of our office at 314-890-1834.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

CC: Richard T. Bradley, PE, President, Board of Public Service
Rhonda Hamm-Niebruegge, Director of Airports
Gerard M. Slay, Senior Deputy Director of Airport
Cornell Mays, AIA, Airport Deputy Director Planning and Development
Susan D. Kopinski, Airport Deputy Director Finance and Administration
Jerry Beckman, Assistant Airport Director Engineering
Henrietta Brown, MBA, Airport Assistant Director Finance and Accounting
Dr. Ishmael Ikpeama, Internal Audit Supervisor, Comptroller's Office