



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
(314) 622-4723  
Fax: (314) 613-3004

DR. KENNETH M. STONE, CPA  
Internal Audit Executive

October 5, 2010

Eileen M. McCann, Chairperson  
Board of Election Commissioners  
300 N. Tucker Boulevard  
St. Louis, MO 63101

RE: Payroll Distribution (Project #2011-12)

Dear Ms. McCann:

We have conducted a payroll distribution of the Board of Election Commissioners (Department #334) for the pay period ending September 11, 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 or approved usage of paid leave.
- Accruals and usage of paid leave were accurate.

The fieldwork was completed on September 22, 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 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: Amy Williams, Payroll Manager, Office of the Comptroller