



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

August 19, 2010

Ms. Patricia A. Hageman, City Counselor
City Counselor's Office
1200 Market Street, Room 314
St. Louis, MO 63103

RE: Payroll Distribution (Project #2011-06)

Dear Ms. Hageman:

We have conducted a payroll distribution of the City Counselor's Office (#139), for the pay period ending July 31, 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 use of paid leave were accurate.

The fieldwork was completed on August 13, 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