



CITY OF ST. LOUIS

CITY OF ST. LOUIS

SOLDIER'S MEMORIAL BUILDING

PAYROLL DISTRIBUTION REVIEW

PROJECT #2019-PD12

DATE ISSUED: July 10, 2019

**Prepared by:
Internal Audit Section**

HONORABLE DARLENE GREEN, COMPTROLLER

OFFICE OF THE COMPTROLLER

OFFICE OF THE COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

212 City Hall
(314) 622-4389
FAX: (314) 622-4026

July 10, 2019

Lynnea Magnuson, PhD
Superintendent Soldier's Memorial
1315 Chestnuts Street.
St. Louis, MO 63103

RE: Payroll Distribution Review (Project 2019-PD12)

Dear Ms. Magnuson:

We conducted a payroll distribution of the Forestry Department for the pay period ending June 22, 2019. The objectives of the review were to verify:

- Only eligible employees received wages.
- Wages and wage receipts were adequately safeguarded.
- Employees were paid for actual hours worked or approved paid leave.
- Accruals and use of paid leave were accurate.

This review was made under authorization contained in Article XV, Section 2, 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*.

No exceptions were noted during our review of the payroll distribution.

If you have any questions, please contact the Internal Audit Section at (314) 657-3454.

Respectfully,

Ishmael Ikpeama, Ph.D.
Internal Audit Supervisor

Jason M. Fletcher, CPA
Internal Audit Manager

