

OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section



DARLENE GREEN
Comptroller

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December 12, 2006

Frank Oswald, Deputy Commissioner
Department of Public Safety – Building Division
1200 Market Street, Room #426
St. Louis, MO 63103-2826

RE: Payroll Distribution of Department of Public Safety – Building Division Payroll
Period Ending November 11, 2006 Project # 2007-25

Dear Mr. Oswald:

We have conducted a payroll distribution of Building Division for the pay period ending November 11, 2006. The objectives of this review were to determine whether:

- Eligible City Employees received wages.
- Wages are adequately safeguarded.
- Employees are only paid for actual hours worked.
- The accrual and use of paid leave is accurate.

Our fieldwork was substantially completed on November 29, 2006. During the observation, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

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.

If you have any questions, please contact me at (314) 589-6132.

Respectfully,

A handwritten signature in cursive script that reads "Sedrick D. Blake".

Sedrick D. Blake, CPA
Internal Audit Executive

cc: Kathryn Lawson, Payroll Manager