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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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June 25, 2007

Richard Frank, Director
Department of Personnel
Carnahan Building
1114 Market Street, Room 700
St. Louis, MO 63101

RE: Payroll Distribution of the Department of Personnel, Employee Benefits
Payroll Period Ending May 12, 2007 (Project # 2007-47)

Dear Mr. Frank:

We have conducted a payroll distribution of the Department of Personnel, Employee Benefits (Dept. # 123-B) for the pay period ending May 12, 2007. The objectives of this review were to determine if:

- Eligible employees received wages
- Wages were adequately safeguarded
- Employees were only paid for actual hours worked
- The accrual and use of paid leave was accurate
- Prior observations, if any, were resolved

Our fieldwork was completed on May 21, 2007. During the review, nothing came to our attention that caused us to believe that wages were not adequately safeguarded.

Formal exit conference and management responses are not considered necessary since the report does not contain any observations and recommendations.

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
Audit/Fiscal Executive

Cc: Kathryn Lawson, Payroll Manager
Ronald Smith, City Operations Manager, Mayor's Office
Mary Lou Mullen, Manager, Employee Benefits