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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

December 2, 2008

Daniel Skillman, Commissioner
Parks Division
5600 Clayton Avenue
St. Louis, MO 63110

RE: Payroll Distribution of the Parks Division (Department #220),
Payroll Period Ending August 16, 2008 (Project # 2009-10)

Dear Mr. Skillman:

A payroll distribution was conducted for the Parks Division for the pay period ending August 16, 2008. 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.
- Accrual and use of paid leave were accurate.

The fieldwork was completed on September 4, 2008.

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 the review, nothing came to our attention that caused us to believe that wages were not properly distributed or adequately safeguarded.

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Sincerely,

A handwritten signature in black ink that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Amy Williams, Payroll Manager, Comptroller's Office
Ronald Smith, City Operations Manager, Office of the Mayor