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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section

DARLENE GREEN
Comptroller

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November 26, 2008

Ronald Smith, City Operations Manager,
Office of the Mayor
City Hall, Room 200
1200 Market Street
St. Louis, MO 63103

RE: Payroll Distribution of the Office of the Mayor
Payroll Period Ending July 19, 2008 (Project #2009-2)

Dear Mr. Smith:

We have conducted a payroll distribution of the Office of the Mayor (Dept. #120) for the pay period ending July 19, 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
- The accruals and use of paid leave were accurate

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.*

The fieldwork was completed on August 7, 2008. Based on the review of the payroll distribution, we have made the following observation and recommendation:

Opportunity to maintain time sheets for civil service employees

Administrative Regulation #134, Section II – Documentation of Work Hours, states that civil service employees are required to record the beginning and ending times for each period of work, beginning and ending times of meal periods, the number of hours worked each workday, and the total number of hours worked in the work-week. Administrative Regulation #134 also requires the employees' initials or signatures on the time sheets attesting to the accuracy of the records.

CITY OF ST. LOUIS

DEPARTMENT OF HUMAN SERVICES
HOMELESS SERVICES

PETER AND PAUL COMMUNITY SERVICES, INC.
SUPPORTIVE HOUSING PROGRAM (SHP)
DOCUMENT #56639, CFDA #14.235
HOMELESS CHALLENGE PROGRAM (HCP)
CONTRACT #55543, CFDA #93.569

FISCAL MONITORING REVIEW
OCTOBER 1, 2006 THROUGH OCTOBER 31, 2007

PROJECT #2008-HOM11

DATE ISSUED: NOVEMBER 26, 2008

Prepared By:
The Internal Audit Section

OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

The three civil service employees in the Office of the Mayor are neither recording their times on bi-weekly time sheets nor signing off on them, as an evidence of hours worked.

The cause for the non-compliance with Administrative Regulation #134 is because employees are working in a non-civil service office and it was assumed the non-civil service office rules applied to the entire staff.

Non-compliance with Administrative Regulation #134 may lead to employees being paid for hours not worked.

Recommendation

It is recommended that the civil service employees of the Office of the Mayor comply with Administrative Regulation #134 by recording and initialing their starting and ending times for hours worked and meals taken each working day. In addition, it is recommended that the appropriate supervisor(s) certify these time sheets.

Management's Response

The Office of the Mayor agrees with this finding and will implement a procedure to have the three civil service employees complete bi-weekly time sheets, which will be verified by the executive director for operations.

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

Respectfully,

Kenneth M. Stone

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

cc: Amy Williams, Payroll Manager, Office of the Comptroller