



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DARLENE GREEN
Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

January 12, 2010

Frank Oswald, Commissioner
Building Division
1200 Market Street Room 426
St. Louis, MO 63103

RE: Payroll Distribution (Project # 2010-23)

Dear Mr. Oswald:

A payroll distribution was conducted for the Building Division (Department 620) for the pay period ending November 21, 2009. The objectives of this review were to determine if:

- Eligible City 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 December 30, 2009.

Internal Audit Section (IAS) acknowledges the support and cooperation given to the auditor by the payroll clerk. The payroll clerk is the primary contact for all Human Resource activities for approximately two hundred and thirty four (234) employees in the Building Division.

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

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

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

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