OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section

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Comptroller

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FILE COPY

March 8, 2010

Mr. Curt Skouby, Commissioner of Public Utilities
Department of Public Utilities-Commissioner's Office
1640 South Kingshighway
St. Louis, MO 63110-2285

RE: Payroll Distribution (Project #2010-42)

Dear Mr. Skouby:

We have conducted a payroll distribution of the Department of Public Utilities-Commissioner's Office (Department #415) for the pay period ending February 13, 2010. 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 or approved usage of paid leave.
- Accruals and use of paid leave were accurate.

The fieldwork was completed on March 8, 2010.

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,

Kenneth M. Stone

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

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