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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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April 4, 2005

Ms. Marcy Soda
Executive Director
JESS, Inc.
7020 Chippewa
St. Louis, Missouri 63119

RE: Fiscal Monitoring Report of Project JESS (dba JESS, Inc.)
(#2005-SLATE 19)

Dear Ms. Soda:

Enclosed is a report of our fiscal monitoring review of JESS, Inc. (Contract #224-05) for the period July 1, 2004 through December 31, 2004. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of JESS, Inc.. Our fieldwork was substantially complete on February 28, 2005.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and an agreement with St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Dwayne Crandall at 613-7257.

Sincerely,

for Dwayne Crandall
Mohammad Adil, CPA
Internal Audit Manager

Enclosure

cc Honorable Darlene Green, Comptroller
Tom Jones, Director, St. Louis Agency on Training and Employment
Kim Neske, Fiscal Manager, St. Louis Agency on Training and Employment



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*PROJECT JESS (DBA JESS, INC.)
CONTRACT #224-05*

FISCAL MONITORING REVIEW

JULY 1, 2004 THROUGH DECEMBER 31, 2004

PROJECT #2005-SLATE19

DATE ISSUED: APRIL 4, 2005

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
PROJECT JESS (dba JESS, INC.)
CONTRACT #224-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH DECEMBER 31, 2004

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CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
PROJECT JESS (dba JESS, INC.)
CONTRACT #224-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH DECEMBER 31, 2004

INTRODUCTION

Background

Contract Name: Project JESS (dba JESS, Inc.)
Contract Number: 224-05
Contract Period: July 1, 2004 through June 30, 2005
Contract Amount: \$20,688.00

This contract provides Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to JESS, Inc. for its youth program. The program focus is on serving youth 15 – 18 years of age who are in school, enrolled in special education in the St. Louis Public high schools, and who have a diagnosed developmental disability. The contract is designed to service 25 in school youth participants over the course of the Agency's fiscal year.

Purpose

The purpose of our review was to determine JESS, Inc. compliance with federal, state and local SLATE requirements for the period July 1, 2004 through December 31, 2004, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding JESS, Inc. internal controls relating to the grant administered by SLATE, tested evidence supporting the reports the Agency submitted to SLATE and performed other procedures considered necessary. Our fieldwork was substantially complete on February 28, 2004.

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
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JULY 1, 2004 THROUGH DECEMBER 31, 2004

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that JESS did not fully comply with federal, state and local SLATE requirements.

Status of Prior Observations

JESS most recent fiscal monitoring report dated June 23, 2004 identified no observations.

A-133 Status

According to a letter, dated January 25, 2005, received from Agency management, JESS, Inc. was not required to obtain an A-133 audit for the period ended December 31, 2004 because they did not expend \$500,000 or more in federal funds.

Summary of Current Observations

We noted no observations during our review.