



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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November 19, 2007

Terry M. Nelson, Trustee
Floorlayer's Joint Apprenticeship Committee of the Carpenter's District Council
1401 Hampton Avenue
St. Louis, MO 63139

RE: Floorlayer's Joint Apprenticeship Program, Contract 405-07, \$71,000
(Project #2007-SLATE19)

Dear Mr. Nelson:

We have conducted a desk review of the Joint Apprenticeship Program of the Floorlayer's Joint Apprenticeship Committee of the Carpenter's District Council of St. Louis (Agency). The Agency operates as an IRS qualified tax-exempt organization under section 501 (c) 3. The scope of a desk review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Agency's Joint Apprenticeship Program. A desk review does not entail a field visit to the site. Our review included examination of the contract and gathering of additional information via a questionnaire, reports, phone calls and/or other means. The objective of the Joint Apprenticeship Program contract is for training of specific targeted individuals

The objectives of this review were to determine if the Joint Apprenticeship Program complied with the OMB Circular A-133 requirements and the general provision of its contract with the St. Louis Agency of Training & Employment (SLATE).

Our desk review was completed on May 16, 2007. During the review, nothing came to our attention that caused us to believe that the Program did not meet the applicable OMB Circular A-133 compliance requirements or the general provisions of the contract with SLATE.

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* and through an agreement with SLATE to provide fiscal monitoring to the agreed upon grant subrecipients.

If you have any questions, please contact Ishmael Ikpeam at (314) 589-6113.

Respectfully,

Sedrick D. Blake, MBA, CPA
Audit/Fiscal Executive

cc: Kim Neske, Fiscal Manager