



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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Memorandum

To: Tom Jones, Director SLATE
From: Sedrick D. Blake, CPA, Internal Audit Executive *SDB*
Date: 8/22/2006
Re: A-133 Audit Review Response – Grace Hill Settlement House

A review of the attached A-133 Audit dated June 21, 2006 for Grace Hill was conducted by this office on August 22, 2006.

The following information is provided:

AGENCY: Grace Hill Settlement House
 AUDIT PERIOD: Year Ended December 31, 2005

Program Title	Federal CFDA Number	Expenditures	Pass-Through Entity Identifying Number	Major Program
Department of Labor Passed through City of St. Louis and Welfare to Work	17.258 and 17.259	\$165,823	Not Correctly Provided by the Auditee	No

The independent auditors expressed an unqualified opinion on the general purpose financial statements and on the report on compliance with requirements applicable to major federal awards. They noted no findings regarding internal control over financial reporting that were required to be reported by Government Auditing Standards and two findings regarding internal control over compliance that were required to be reported by OMB Circular A-133. These findings did not involve any reportable questioned costs and did not concern SLATE funds.

According to our review of the City's records, under Contract #321-05, the Agency was reimbursed \$165,823 for the calendar year 2005 for Services for Displaced Homemakers and not the Adult and Youth Programs as identified in its Schedule of Expenditures of Federal Awards (SEFA). In addition, the pass-through entity identifying number (321-05) was not provided. We consider these to be minor deficiencies not requiring any changes or corrective actions for the current audit period. However, we recommend SLATE contact the Agency to ensure that programs are identified correctly on its SEFA in the future.

If you have any questions concerning the findings of this review, please contact Charlie Schroeder at 589-6089.

cc: Mohammad Adil