



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: Dwayne Crandall, Internal Audit Supervisor *DC*  
Date: 8/9/2004  
Re: A-133 Audit Review Response – Grace Hill Settlement House

A review of the attached A-133 Audit dated June 17, 2004 for Grace Hill was conducted by this office on August 9, 2004.

The following information is provided:

AGENCY: Grace Hill Settlement House  
AUDIT PERIOD: Year Ended December 31, 2003

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	17.253	Not separately stated	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 one finding regarding internal control over financial reporting that was required to be reported by Government Auditing Standards and one finding regarding internal control over compliance that was required to be reported by OMB Circular A-133. These findings did not involve any questioned costs and did not concern the above program specifically. We were not provided a copy of the Agency's Corrective Action Plan.

We were unable to determine whether the Agency's Schedule of Expenditures of Federal Awards (SEFA) for the above grant corresponded with City's records. The Agency clustered its City Workforce Investment Act (WIA) Grant with its grant from the Enterprise Foundation. According to the City's records, the WIA Contracts #221-03 and #221-04, the Agency was reimbursed \$66,954.04. **We recommend SLATE accept the audit report but contact the Agency to clarify its SEFA presentation.**

If you have any questions concerning the findings of this review, please contact me at 613-7257.