



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: 9/7/4

Re: A-133 Audit Review Response – Employment Connection

A review of the attached A-133 Audit dated May 28, 2004 for the above was conducted by this office on September 3, 2004.

The following information is provided:

AGENCY: Employment Connection

AUDIT PERIOD: Calendar Year Ended December 31, 2004

Program Title	Federal CFDA Number	Pass-through Identification Number	Expenditures	Major Program
Dept. of Labor--Passed through SLATE: Welfare to Work				
Workforce Investment Act				
Adult	17.258	111-03 111-04	\$59,133 \$108,133	No No
Youth	17.259	223-04 226-04 226-05	\$164,743 \$186,502 \$95,196	No No No
TANF	93.558	663-04 663-05	\$1,241,252 \$384,668	Yes Yes

September 7, 2004

The A-133 Audit was reviewed and there were no deficiencies noted or items of concern identified. Unqualified opinions were rendered on both the general purpose financial statements as well as the report issued on compliance for major programs.

We compared the contract amounts reported on the Schedule of Expenditures of Federal Awards (SEFA) with City records. The total expenditures reported on the SEFA exceeded City records by \$77,879 or about 3% of the total amount reported on the SEFA for the SLATE contracts. The primary difference is Contract 111-03. The SEFA showed \$59,133 expenditures for this contract having incurring in 2004 whereas City records showed the contract period was from July 1, 2002 through June 30, 2003.

We recommend SLATE contact the Agency to reconcile City records with the Agency's SEFA for Contract 111-03. See attached.

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

Attachment: Spreadsheet