



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 *PC*  
 Date: 6/10/2005  
 Re: A-133 Audit Review Response – Better Family Life, Inc.

A review of the attached A-133 Audit dated March 10, 2005 for the Better Family Life, Inc. was conducted by this office on June 10, 2005.

The following information is provided:

AGENCY: Better Family Life, Inc.  
 AUDIT PERIOD: Year Ended December 31, 2004

Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Major Program
Department of Labor Passed thru City of St Louis/SLATE:  Employment and Training Administration				
WIA—Youth Activities	17.259	Not Provided by the Auditee	\$189,113	No
WIA—Adult Activities	17.258		\$303,295	Yes
Department of Health and Human Services Passed thru City of St Louis/SLATE:				
Temporary Assistance for Needy Families (A) TANF	93.558	Not Provided by the Auditee	\$1,445,385	Yes

There were no reportable conditions, instances of noncompliance material to the financial statements or federal award findings or questioned costs noted. We noted the Agency's SEFA understated federal funds passed through the City by

*June 10, 2005*

\$38,000. This amount was less than 1.5% of the total. We consider this to be immaterial. **We recommend the A-133 report be accepted** . The Agency qualified as a low risk auditee as defined by OMB Circular A-133.

We believe the SEFA could be improved by including the identifying contract numbers. The absence of these numbers increases the risk of not identifying properly all pass-through federal funds and makes reconciliations with City records difficult.

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

cc: Mohammad H. Adil