



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



Internal Audit Section

DARLENE GREEN
Comptroller

SEDRICK D. BLAKE, CPA
Audit/Fiscal Executive

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

Memorandum

To: Tom Jones, Director SLATE
From: Sedrick D. Blake, Internal Audit Executive *SDB*
Date: September 24, 2007
Re: A-133 Audit Review Response – International Institute of Metropolitan St. Louis

A review of the attached A-133 Audit dated June 18, 2007 for International Institute of Metropolitan St. Louis was conducted by this office on July 19, 2007.

The following information is provided:

AGENCY: International Institute of Metropolitan St. Louis
AUDIT PERIOD: Year Ended December 31, 2006

| Program Title | Federal CFDA Number | Pass-Through Entity Identifying Number | Expenditures | Major Program |
|--|---------------------|--|--------------------|---------------|
| U. S. Department of Labor –Passed through City of St. Louis: WIA—Youth--SLATE | 17.259 | ? C222-05/C222-06 | \$90,979 (SEFA) | No |

Unqualified opinions were rendered on both the general purpose financial statements as well as the report issued on compliance for major programs. No findings, questioned costs or reportable conditions resulted. The Agency qualified as a low-risk auditee as defined by OMB Circular A-133.

The Agency's Schedule of Expenditures of Federal Awards (SEFA) did not correspond with the City's General Ledger for the above contract. The Agency's SEFA included \$20,457 more than what it was reimbursed by the City. Although contracts are now performance based and cost may be incurred that may not be reimbursed, these cost should not be included in the Agency's SEFA.

We recommend the Agency adjust the SEFA to show the amount reimbursed by the City only.

If you have any questions concerning the findings of this review, please contact Charlie Schroeder at 598-6089.

cc: Mohammad H. Adil

222-05 7-1-04
6-30-05 ?
C 222-07 7-1-06
6-30-07 nothing for CY06
322-06 7-1-05
6-30-06
1