



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:** December 5, 2006  
**Re:** A-133 Audit Review Response – University of Missouri - System

A review of the attached A-133 Audit dual dated July 17, 2006 and December 22, 2005 for the above institution was conducted by this office on November 28, 2006.

The following information is provided:

AGENCY: University of Missouri - System  
AUDIT PERIOD: Fiscal Year Ended June 30, 2005

Based on our review, we found the audit report failed to include any expenditures for CFDA 17.259, 17.260 and 17.266, all of which are part of the WIA Cluster. The following table illustrates differences between the audit report and the City records:

| Program Title          | CFDA # | Reported Amount of Expenditures | Expenditures per City | Difference | Major Program |
|------------------------|--------|---------------------------------|-----------------------|------------|---------------|
| WIA Adult Program      | 17.258 | \$130,174                       | \$0                   | \$130,174  | No            |
| WIA Youth Activities   | 17.259 | 0                               | 179,457               | <179,457>  | No            |
| WIA Dislocated Workers | 17.260 | 0                               | 161,496               | <161,496>  | No            |
| Work Incentive Grants  | 17.266 | \$0                             | \$16,803              | <\$16,803> | No            |

December 5, 2006

Finding #05-04 denotes issues with the University in presenting its Schedule of Expenditures of Financial Awards (SEFA) for major programs audited. That finding indicates the University failed to include accurate and complete accrual-based federal expenditures and the SEFA was amended to include over \$86m in various expenditures in federal programs. The total award expenditures were reported as over \$261m which did not include the above amounts for CFDA #s 17.259 , 17.260 or 17.266.

Exclusions of the above CFDA amounts in the SEFA are considered immaterial by IAS and a representative of the external audit staff contacted. It is likely the University of Missouri would also consider the difference immaterial; therefore, **we recommend you accept the report.**

If you have any questions concerning the findings of this review, please contact me at 589-6132.

Cc: Mohammad Adil