



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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November 15, 2007

Louise Reeves, Executive Director  
Jobs and Employment Support Services (JESS)  
7020 Chippewa Street  
St. Louis, MO 63119-5602

RE: Desk Review of Jobs and Employment Support Services (JESS), Contract #224-07  
(Project #2007-SLATE21)

Dear Ms. Reeves:

We have conducted a desk review of Jobs and Employment Support Services (JESS), a not-for-profit organization. The scope of a desk review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of JESS. A desk review does not entail a field visit to the site.

Our desk review was completed on October 15, 2007. We noted the JESS met the general provisions of its contract with the St. Louis Agency on Training and Employment (SLATE). However, we have noted the following observation:

- The Agency Failed to Provide an A-133 Exemption Letter – The City of St. Louis is required to obtain, from the subrecipient being reviewed, a letter stating the subrecipient did not expend \$500,000 during the fiscal year covered by the fiscal monitoring review. JESS failed to provide a letter on its letterhead stating that JESS did not expend \$500,000 in federal awards during its fiscal year ending June 30, 2006.

We recommend JESS provide a letter on Agency letterhead, to the City of St. Louis Internal Audit Section, stating it did not expend \$500,000 in federal awards during its fiscal year ending June 30, 2006.

A draft of this report was faxed to the Agency on October 29, 2007. The Agency's Management has elected not to respond.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with SLATE to provide fiscal monitoring to the agreed upon grant subrecipients.

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If you have any questions, please contact Ishmael Ikpeama at (314) 589-6113.

Respectfully,

  
Sedrick D. Blake, MBA, CPA  
Audit/Fiscal Executive

cc: Kim Neske, Fiscal Manager, SLATE