

FILE COPY



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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St. Louis, Missouri 63101
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August 26, 2008

Carol Sammet, Director of Financial Services
East Central College
1964 Prairie Dell Rd
Union, MO 63084-4344

RE: Desk Review of East Central College, Contract #407-08, Amount \$67,531,
CFDA #17.258, #17.260, & #14.259 (Project # 2008-SLATE15)

Dear Ms. Sammet:

We have conducted a desk review of East Central College, a not-for-profit organization, Retention Coaches for Nursing Students, for the period of July 1, 2007 through June 30, 2008. 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 East Central College. A desk review does not entail a field visit to the Agency.

Our desk review was completed on June 24, 2008. It included a review of the contracts and inquiries made with the agency. We noted not evidence that the Agency did not fully comply with the OMB Circular A-133 compliance requirements and the general provisions of the contract with the City of St. Louis Agency on Training & Employment (SLATE).

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 all grant sub-recipients.

The objective of the program is to provide funding for a nursing "retention coach" and related costs. Working with nursing faculty, counselors, advisors and nursing students, the coach's duties and responsibilities include developing retention plans for nursing students. One major goal is reducing attrition rates of nursing students in selected colleges in the St. Louis metro area.

The Agency did not expend over \$500,000 in the fiscal year 2007; therefore, was not required to have a single audit as in accordance with OMB Circular A-133.

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If you have any questions, please contact me at (314) 622-4723.

Respectfully,

A handwritten signature in black ink, appearing to read 'Mohammad H. Adil', written in a cursive style.

Mohammad H. Adil, CPA
Internal Audit Manager

cc: Edward T. Jones, Director, SLATE
Kim Neske, Fiscal Manager, SLATE