



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

November 5, 2009

Kathy Joslin
Senior Vice President of Human Resource and Marketing
Bethesda Health Group, Inc
1630 Des Peres
St. Louis, MO 63131

RE: Workforce Investment Act (WIA) (Project #2009-SLATE15)

Dear Ms. Joslin:

Enclosed is a report of our fiscal monitoring review of Bethesda Health Group, a not-for-profit organization, WIA Program, for the period December 1, 2008 through May 31, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Bethesda Health Group. Fieldwork completed on July 7, 2009.

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 the Internal Auditing* and through an agreement with the St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to grant sub-recipients.

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

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Michael Holmes, Executive Director, SLATE
Kim Neske, Fiscal Manager, SLATE



CITY OF ST. LOUIS CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)**

**BETHESDA HEALTH GROUP
CONTRACT #121-09
CFDA #17.258**

FISCAL MONITORING REVIEW

DECEMBER 1, 2008 THROUGH MAY 31, 2009

PROJECT #2009-SLATE15

DATE ISSUED: NOVEMBER 5, 2009

**Prepared by:
The Internal Audit Section**



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HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (ACT)
BETHESDA HEALTH GROUP
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Bethesda Health Group
Contract Number: 121-09
CFDA Number: 17.258
Contract Period: December 1, 2008 through June 30, 2009
Contract Amount: \$45,000

The contract provided Workforce Investment Act (WIA) funds from to Bethesda Health Group (Agency) to provide training and consulting services, increase retention and promotion of internal employees.

Purpose

The purpose of the review was to determine Agency's compliance with federal, state and local St. Louis Agency on Training and Employment (SLATE) requirements for the period December 1, 2008 through May 31, 2009 and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed as considered necessary. Fieldwork completed was July 7, 2009.

Exit Conference

Since there were no current findings, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local SLATE requirements.

Status of Prior Observations

The Agency was not audited previously by Internal Audit; therefore, there were no prior observations.

A-133 Status

According to a letter received from the Agency dated June 17, 2009, it did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2009, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.