



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

August 17, 2012

Malik Ahmed, CEO
Better Family Life, Inc.
5535 Delmar Suite 2100
St. Louis, MO 63112

FILE COPY

RE: St. Louis Agency on Training and Employment (SLATE) (Project #2012-SLATE01)

Dear Mr. Ahmed:

Enclosed is a report of the fiscal monitoring review of Better Family Life, Inc., a not-for profit organization, SLATE program, for the period July 1, 2011 through February 29, 2012. The scope of a fiscal monitoring review is than an audit, and as such, we do not express an opinion on the financial operations of Agency. Fieldwork was completed on March 29, 2012.

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 Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Michael Holmes Director, SLATE
Kim Neske, Fiscal Manager, SLATE
Darryl Commings, Director of Finance, Better Family Life
Shelley Lebbing, Grants Accountant, Better Family Life



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

BETTER FAMILY LIFE

CONTRACT # 231-12

FISCAL MONITORING REVIEW

JULY 1, 2011 THROUGH FEBRUARY 29, 2012

PROJECT #2012-SLATE01

DATE ISSUED: AUGUST 17, 2012

Prepared by:
The Internal Audit Section



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
BETTER FAMILY LIFE
CONTRACT # 231-12
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Better Family Life

Contracts Number: 231-12

CFDA Number: 17.259

Contract Period: July 1, 2011 through June 30, 2012

Contract Amount: \$175,000

The contract provide federal funds through the St. Louis Agency on Training and Employment (SLATE) to Better Family Life, Inc., for the recruitment of 35 in youth for the WIA in school youth program. Services shall include a twelve month follow-up period on a regular basis to ensure participants are meeting the goals of the WIA youth program through use of the state-wide Toolbox database.

Purpose

The purpose of our review was to determine Better Family Life, Inc.'s compliance with federal, state and local SLATE requirements for the period July 1, 2011 through February 29, 2012, and make recommendations for improvements.

Scope and Methodology

Inquiries were made regarding Better Family Life, Inc.'s internal controls relating to the grants administered by SLATE. Evidence was tested supporting the reports the agency submitted to SLATE and other procedures were performed considered necessary. Fieldwork was completed on March 29, 2012.

Exit Conference

There were no current observations; therefore, the agency declined an exit conference.

Conclusion

There was no evidence found to suggest the agency did not fully comply with federal, state and local SLATE requirements.

Status of Prior Observations

The agency's previous fiscal monitoring report, Project # 2011-SLATE07, issued July 22, 2011, contained no observations,

A-133 Status

The agency expended more than \$500,000 in federal funds during its fiscal year ended December 31, 2010. The required A-133 was dated July 13, 2011.

The report issued unqualified opinions on the financial statements and compliance for major programs. There were no findings and questioned costs related to the grant or technical deficiencies noted in the report.

The agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.