



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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July 22, 2011

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

RE: Workforce Investment Act (WIA) (Project #2011-SLATE07)

Dear Mr. Ahmed:

Enclosed is a report of the fiscal monitoring review of Better Family Life, Inc, a non-for-profit organization, WIA program, for the period July 1, 2010 through March 31, 2011. 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 Better Family Life, Inc. Fieldwork was completed on April 20, 2011.

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 the 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) 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)**

**BETTER FAMILY LIFE, INC
CONTRACT #231-11
CFDA #17.259**

**FISCAL MONITORING REVIEW
JULY 1, 2010 THROUGH MARCH 31, 2011**

PROJECT #2011-SLATE07

DATE ISSUED: JULY 22, 2011

**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 (WIA)
BETTER FAMILY LIFE, INC.
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Better Family Life, Inc.

Contract Number: 231-11 Youth Program

CFDA Number: 17.259

Contract Period: July 1, 2010 through June 30, 2011

Contract Amounts: \$460,000

The contract provided Workforce Investment Act (WIA) funds to the Better Family Life, Inc. (Agency) to provide employment readiness training, vocational training, post secondary education, leadership development skills and mentoring services to targeted youth aged 18-21 in St. Louis who are out of school with high school diplomas or GED's and low income.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local St. Louis Agency on Training and Employment (SLATE) requirements for the period July 1, 2010 through March 31, 2011, and make recommendations for improvements.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE. Evidence supporting the reports the Agency submitted to SLATE was tested and other procedures were performed, as considered necessary. Fieldwork was completed on April 20, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary by the Agency.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The Agency's previous fiscal monitoring project, Project #2010-SLATE01, issued August 17, 2010, contained no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for its fiscal year ended December 31, 2009; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated June 30, 2010 and rendered unqualified opinions on the general purpose financial statements and the major federal awards. There were no material weaknesses or significant deficiencies identified on the general purpose financial statements and the major federal awards as related to internal controls.

There were no observations required to be reported in accordance with OMB Circular A-133.

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

Summary of Current Observations

There were no current observations.