

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
St. Louis, Missouri**

**OMB CIRCULAR A-133
SINGLE AUDIT REPORT
June 30, 2011**



**Clifton
Gunderson LLP**
Certified Public Accountants & Consultants

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**Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

The Board of Trustees
Junior College District of St. Louis,
St. Louis County, Missouri
St. Louis, Missouri

We have audited the basic financial statements of the Junior College District of St. Louis, St. Louis County, Missouri as of and for the year ended June 30, 2011, and have issued our report thereon dated November 15, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Junior College District of St. Louis, St. Louis County, Missouri's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Junior College District of St. Louis, St. Louis County, Missouri's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the Junior College District of St. Louis, St. Louis County, Missouri in a separate letter dated November 15, 2011.

This report is intended solely for the information and use of management, the Board of Trustees, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Anderson LLP

Peoria, Illinois
November 15, 2011

**Independent Auditor's Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each
Major Program and on Internal Control Over Compliance
and Schedule of Expenditures of Federal Awards
in Accordance With OMB Circular A-133**

The Board of Trustees
Junior College District of St. Louis,
St. Louis County, Missouri
St. Louis, Missouri

Compliance

We have audited the Junior College District of St. Louis, St. Louis County, Missouri's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The Junior College District of St. Louis, St. Louis County, Missouri's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Junior College District of St. Louis, St. Louis County, Missouri's management. Our responsibility is to express an opinion on the Junior College District of St. Louis, St. Louis County, Missouri's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Junior College District of St. Louis, St. Louis County, Missouri's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Junior College District of St. Louis, St. Louis County, Missouri's compliance with those requirements.

In our opinion, the Junior College District of St. Louis, St. Louis County, Missouri complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2011-1, 2011-2, and 2011-3.

Internal Control Over Compliance

Management of the Junior College District of St. Louis, St. Louis County, Missouri is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Junior College District of St. Louis, St. Louis County, Missouri's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Junior College District of St. Louis, St. Louis County, Missouri's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2011-1, 2011-2, and 2011-3. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Junior College District of St. Louis, St. Louis County, Missouri's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Junior College District of St. Louis, St. Louis County, Missouri's responses and, accordingly, we express no opinion on the responses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Junior College District of St. Louis, St. Louis County, Missouri as of and for the year ended June 30, 2011, and have issued our report thereon dated November 15, 2011. Our audit was performed for the purpose of forming our opinion on the financial statements that collectively comprise the Junior College District of St. Louis, St. Louis County, Missouri's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report replaces our previously issued report dated November 15, 2011 and reflects changes made to grants under the United States Departments of Labor and Health and Human Services in the Schedule of Expenditures of Federal Awards. Changes were made to clarify pass-through agencies and did not affect the total amount of Federal Awards either by Department or in total.

This report is intended solely for the information and use of management, the Board of Trustees, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Gunderson LLP

Peoria, Illinois
March 9, 2012, except for the Schedule of
Expenditures of Federal Awards, as to
which the date is November 15, 2011.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
NATIONAL AERONAUTICS AND SPACE			
ADMINISTRATION			
FY09 Earmark	NNX09AQ45G	43.006	\$ 123,085
Education Training and Outreach	NNX10AJ32G	43.006	<u>364,410</u>
Total National Aeronautics and Space Administration			<u>487,495</u>
NATIONAL SCIENCE FOUNDATION			
Bio-Bench Project	DUE-802253	47.076	118,989
St. Louis STEM Scholars	DUE-0630613	47.076	65,461
Missouri Cyber Security Ed Consortium (MOSCSEC)	DUE-0355246	47.076	3,171
Passed-through Saddleback College: Rapid Tech	Y1090107SLCC	47.076	<u>(795)</u>
Total National Science Foundation			<u>186,826</u>
UNITED STATES DEPARTMENT OF STATE			
Passed-through Kirkwood Community College:			
CCI - Egypt	STL2008-12EGYPT	19.009	10,732
CCID	STL2008-12CCSIP	19.009	16,435
CCI - GEN	STL94600-67026	19.009	55,513
CCI - Egypt	STL94600-67026	19.009	15,294
CCI - Multi	STL94600-67026	19.009	<u>136,054</u>
Total passed-through Kirkwood Community College			<u>234,028</u>
Total United States Department of State			<u>234,028</u>
AGENCY FOR INTERNATIONAL DEVELOPMENT			
Passed-through Georgetown University:			
Scholarships for Ed & Economic Development	SLCC-RX2050-705-10-I	98.001	224,138
Scholarships for Ed & Economic Development	SLCC-RX2050-852-07-H	98.001	<u>330,049</u>
Total Agency for International Development			<u>554,187</u>

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
UNITED STATES DEPARTMENT OF EDUCATION			
Student Financial Aid Cluster:			
Federal Supplemental Educational Opportunity Grant Program	P007A092326	84.007	\$ 557,568
Federal Work Study Program	P033A092326	84.033	679,053
Federal Pell Grant Program	P063P091739	84.063	52,650,368
Federal Direct Student Loans:			
Subsidized Loans		84.268	8,207,751
Unsubsidized Loans		84.268	7,264,479
PLUS Loans		84.268	80,656
Academic Competitiveness Grant	P375A091739	84.375	<u>226,673</u>
Total Student Financial Aid Cluster			<u>69,666,548</u>
TRIO Cluster:			
Upward Bound	P047A990197	84.047	241,473
Student Support Service	P042A010768	84.042A	32,328
Student Support Service	P042A100624	84.042	100,504
Student Support Service	P042A100326	84.042	191,278
Student Support Service	P042A100777	84.042	<u>125,171</u>
Total TRIO Cluster			<u>690,754</u>
Predominately Black Institutions Education & Training Program at Harrison Education Center	P031P100021	84.031P	307,189
FIE Earmark Grant	P116Z090266	84.116Z	25,407
Child Care Parents In School	U215K090353	84.215K	384,013
African American Male Initiative	P335A090055	84.335A	191,191
	P382A080009	84.382A	<u>539,334</u>
			<u>71,804,436</u>
Passed-through Missouri Department of Higher Education:			
ARRA - Education Stabilization Fund		84.394	<u>2,163,612</u>
Passed-through Missouri Department of Elementary and Secondary Education:			
Title II - C Administration		84.048	63,577
Title II - C Salaries		84.048	1,034,176
Title II - C Professional Growth and Development		84.048	<u>228,144</u>
Total Perkins IV			<u>1,325,897</u>
Adult Education Literacy	5436	84.002	122,845
Tech Prep Grant		84.243	<u>204,878</u>
Total passed-through Missouri Department of Elementary and Secondary Education			<u>1,653,620</u>

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
UNITED STATES DEPARTMENT OF EDUCATION			
(CONTINUED)			
Passed-through Lone Star College System: North American Mobility in Higher Education	P116N070021	84.116	\$ <u>5,621</u>
Passed-through University of Missouri - St. Louis: Gear Up		84.334	<u>302,597</u>
Total United States Department of Education			<u>75,929,886</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Nursing Workforce Diversity Program	D19HP07379A0	93.178	43,777
Improving the Quality of Child Care		93.575	19,787
Early Childhood Care		93.575	20,000
Head Start - Latino Service	90YP0027	93.600	<u>1,335</u>
			<u>84,899</u>
Passed-through Head Start: ARRA - Youth in Need		93.708	<u>56,135</u>
Passed-through Missouri Child Care Resource and Referral Network: ARRA - CSEFEL		93.713	<u>6,969</u>
Passed-through Missouri Department of Economic Development/St. Louis Agency on Training and Employment: SLATE Career Assistance Program		93.558	13,442
ARRA - SLATE TANF Summer Youth		93.714	<u>167,308</u>
Total passed-through Missouri Department of Economic Development/St. Louis Agency on Training and Employment			<u>180,750</u>
Passed-through Cuyahoga Community College: ARRA - HIT Consortium		93.721	<u>305,909</u>
Passed-through St. Louis Agency on Training and Employment: SLATE Missouri Work Assistance		93.558	<u>135,606</u>
Total United States Department of Health and Human Services			<u>770,268</u>

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
UNITED STATES DEPARTMENT OF AGRICULTURE			
Passed-through Missouri Department of Health and Human Services: Child Care Food Program	ER-0468-0230	10.558	\$ <u>28,053</u>
DEPARTMENT OF COMMERCE			
Passed-through Missouri Department of Higher Education: ARRA - BTOP		11.557	<u>134,039</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
Passed-through the City of St. Louis, Missouri: Training for Tomorrow		14.228	<u>538,175</u>
DEPARTMENT OF JUSTICE			
Passed-through Missouri Department of Economic Development/St. Louis Agency on Training and Employment: SLATE Department of Justice		16.585	<u>97,631</u>
ENVIRONMENTAL PROTECTION AGENCY			
ARRA - Brownsfields Job Training Grant	2J-97709101-0	66.815	<u>177,778</u>
UNITED STATES DEPARTMENT OF LABOR			
St. Louis Aerospace		17.269	<u>305,029</u>
Passed-through St. Louis Agency on Training and Employment: Graduate St. Louis Consortium		17.259	<u>127,521</u>
Passed-through Missouri Department of Economic Development: Patient Care Technician		17.259	<u>30,000</u>
Passed-through UAW-LETC: UAW - Green Job Training		17.279	<u>370,451</u>
Passed-through the University of Missouri: ARRA - Missouri Energy Sector Grant		17.275	<u>7,286</u>

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011**

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>CFDA Number</u>	<u>Federal Expenditures</u>
UNITED STATES DEPARTMENT OF LABOR (CONTINUED)			
Passed-through Missouri Department of Economic Development/St. Louis County Department of Human Services:			
WIA Title 1B - Chrysler		17.277	\$ 247,687
WIA Title 1B - Dislocated Worker		17.278	1,056,614
WIA Title 1-B Adult		17.258	280,301
WIA BRAC		17.259	174,092
WIA Statewide Auto Industry		17.277	179,666
WIA Multi-Company Grant		17.277	47,215
WIA Multi-Company Grant 2		17.277	82,961
ARRA - WIA Adult - County		17.258	9,930
ARRA - WIA Dislocated Worker - County		17.260	<u>125,730</u>
Total passed-through Missouri Department of Economic Development/St. Louis County Department of Human Services			<u>2,204,196</u>
Passed-through Missouri Department of Economic Development/St. Louis Agency on Training and Employment:			
WIA SLATE Adult		17.258	424,931
WIA SLATE Dislocated Worker		17.260	720,237
WIA SLATE Youth		17.259	<u>561,057</u>
Total passed-through Missouri Department of Economic Development/St. Louis Agency on Training and Employment			<u>1,706,225</u>
Passed-through Missouri Department of Economic Development:			
ARRA - WIA Chrysler Transition Center		17.260	<u>99,080</u>
Passed-through City of St. Louis/ St. Louis Agency on Training and Employment:			
WIA SLATE Board of Public Services		17.260	<u>13,193</u>
Total United States Department of Labor			<u>4,862,981</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 84,001,347</u>

This schedule should be read only in connection with the accompanying notes to the schedule.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011**

NOTE 1 - GENERAL

The accompanying schedule of expenditures of federal awards (the schedule) presents the activity of all federal awards programs of the Junior College District of St. Louis, St. Louis County, Missouri (the College) for the year ended June 30, 2011. The College's reporting entity is defined in the summary of significant accounting policies in the College's basic financial statements. Federal awards received directly from federal agencies as well as passed-through other government agencies are included on the schedule.

NOTE 2 - BASIS OF ACCOUNTING AND RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The accompanying schedule is presented using the accrual basis of accounting. Some federal financial reports are filed on the cash basis of accounting.

NOTE 3 - ADDITIONAL INFORMATION

As of and during the year ended June 30, 2011, the College did not receive any noncash federal assistance, federal insurance, or federal loans or loan guarantees. In addition, the College passed through \$102,726 of the ARRA - Brownsfields Job Training Grant (CFDA #66.815) to subrecipients.

NOTE 4 - LIQUIDATION OF PERKINS LOAN PROGRAM

On June 28, 2010, the College paid \$55,466 to the Department of Education to liquidate all outstanding loans under the Perkins Loan Program.

NOTE 5 - LOAN PROGRAMS

The College participates in the Federal Direct Student Loan Program, which provides federal loans directly to the students rather than through private lending institutions. The College is responsible only for the origination of the loan (e.g., determining student eligibility and disbursing loan proceeds to the borrower). The Direct Loan Servicer is then responsible for the overall servicing and collection of the loan. Accordingly, these loans are not included in the College's financial statements.

The amount reported on the schedule of expenditures of federal awards for the loan program represents the total value of the loans awarded and paid to the College's students during the year ended June 30, 2011.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011**

NOTE 6 - SUMMARY OF CFDA TOTALS

<u>CFDA Number</u>	<u>Total Expenditures</u>
10.558	\$ 28,053
11.557	134,039
14.228	538,175
16.585	97,631
17.258	715,162
17.259	892,670
17.260	958,240
17.269	305,029
17.275	7,286
17.277	557,529
17.278	1,056,614
17.279	370,451
19.009	234,028
43.006	487,495
47.076	186,826
66.815	177,778
84.002	122,845
84.007	557,568
84.031P	307,189
84.033	679,053
84.042	449,281
84.047	241,473
84.048	1,325,897
84.063	52,650,368
84.116	31,028
84.215K	384,013
84.243	204,878
84.268	15,552,886
84.334	302,597
84.335A	191,191
84.375	226,673
84.382A	539,334
84.394	2,163,612

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended June 30, 2011**

NOTE 6 - SUMMARY OF CFDA TOTALS (CONTINUED)

<u>CFDA Number</u>	<u>Total Expenditures</u>
93.178	\$ 43,777
93.558	149,048
93.575	39,787
93.600	1,335
93.708	56,135
93.713	6,969
93.714	167,308
93.721	305,909
98.001	<u>554,187</u>
TOTAL	<u>\$ 84,001,347</u>

This information is an integral part of the accompanying schedule.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified opinion on the basic financial statements of Junior College District of St. Louis, St. Louis County, Missouri

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weaknesses? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiencies identified that are not considered to be material weakness(es)? Yes None Reported

Type of auditor's report issued on compliance for major programs: Unqualified opinion for major programs

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? Yes No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
SFA Cluster	
84.007	Federal Supplemental Educational Opportunity Grant - Student Financial Assistance Cluster
84.033	Federal Work Study - Student Financial Assistance Cluster
84.063	Federal Pell Grant - Student Financial Assistance Cluster
84.268	Federal Direct Student Loans - Student Financial Assistance Cluster
84.375	Academic Competitiveness Grant - Student Financial Assistance Cluster

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

Section I - Summary of Auditor's Results (Continued)

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.228	Community Development Block Grant
84.394	Education Stabilization Fund
43.006	Science, Recovery Act
66.815	ARRA - Environmental Workforce Development and Job Training Agreements
93.721	ARRA - Health Information Technology Professionals in Health Care
98.001	USAID Foreign Assistance for Programs Overseas

Dollar threshold used to distinguish between type A and type B programs: \$430,044

Auditee qualified as low-risk auditee? x Yes No

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

Section II - Financial Statement Findings

None Reported.

Section III - Federal Award Findings and Questioned Costs

Finding 2011-1 - Federal Work Study

Department of Education

Student Financial Assistance Cluster CFDA #84.033

Condition:

During the current year, we noted that there was one student from our sample of forty students who was paid for work that was not performed due to an error in the student's timesheet. The student was paid for 38.5 hours of work, however, the student's timesheet reported 38.0 hours worked.

Criteria:

According to OMB Circular A-133, student's wages are earned when the work is performed.

Effect:

The student received \$4 of Federal Work Study wages that were not earned.

Cause:

The student's timesheet did not add up correctly to the amount of hours actually worked.

Recommendation:

We recommend that as part of the review process of student worker timesheets the reviewer recalculate the total amount of hours worked on the time sheet.

District Response:

The College acknowledges the finding related to the student working under the Federal Work Study Program that was overpaid by one half hour. The College understands the rules and regulations pertaining to Federal Work Study employee compensation as documented in the Federal Student Aid Handbook.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

Finding 2011-1 - Federal Work Study (Continued)

District Response: (Continued)

The Federal Work Study student employee's earnings record has been corrected for the \$4.00 (Four Dollar) overpayment by making the appropriate deduction from the next pay period.

At future District Financial Aid Committee Meetings, the Controller and Manager of Student Accounts will reiterate to the Vice Presidents of Student Affairs and the Campus Financial Aid Managers the importance of verifying timesheets for validity and mathematical accuracy before submission of time worked data for system approval and payment.

Furthermore, the Manager of Student Accounts, or designee, will begin conducting periodic reviews of all Federal Work Study timesheets for validity and mathematical accuracy at each campus. A report will be submitted to each campus identifying any inaccuracies and corrective action.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

Finding 2011-2 - Return of Title IV Funds

Department of Education

Student Financial Assistance Cluster - Various CFDA Numbers

Condition:

During the current year, we noted that there was one student from our sample of thirty students who did not have a correct calculation for the return of Title IV funds.

Criteria:

According to OMB Circular A-133 Compliance Supplements, when a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institutions must determine the amount of Title IV aid earned by the student as of the student's withdrawal date.

Effect:

The College's calculation returned \$50 too much of the Title IV funds as the student had actually earned more than what was calculated.

Cause:

The amount that was input into the calculation as the amount disbursed was not correct.

Recommendation:

We recommend that the College enhance its processes over return of funds activities to ensure that all calculations are reviewed and that the correct data is being utilized in the calculations prior to the funds being returned.

District Response:

The College acknowledges the finding related to a typographical error when calculating the return of Title IV funds. The College understands the rules and regulations pertaining to the return of Title IV funds as documented in the Federal Student Aid Handbook.

The disbursed amount has been corrected for the \$50.00 (Fifty Dollar) error and the return of Title IV funds has been recalculated.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

Finding 2011-2 - Return of Title IV Funds (Continued)

District Response: (Continued)

An internal report has been created to check for any discrepancies while completing the calculations for the return of Title IV funds. The report verifies that the “eligible disbursement” and “disbursed” amounts populated within the calculation are correct based on the student’s enrollment for the term.

Furthermore, all return to Title IV fund calculations will continue to be reviewed for accuracy by the Student Accounts Department. While the Student Accounts Department review is not all-inclusive, future efforts will be made to broaden the scope of the review.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS,
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2011**

Finding 2011-3 - Environmental Workforce Development and Job Training Agreements Reporting Requirement

Environmental Protection Agency

ARRA - Environmental Workforce Development and Job Training Agreements CFDA #66.815

Condition:

During the current year, we noted that the Minority Business Enterprise and Women-Owned Business Enterprise (MBE/WBE) Utilization Report was not submitted by the required date.

Criteria:

According to the U.S. Environmental Protection Agency Cooperative Agreement, the recipient agrees to complete and submit EPA Form 5700-52A, "MBE/WBE Utilization Under Federal Grants, Cooperative Agreements and Interagency Agreements" beginning with the federal fiscal year reporting period the recipient receives the award, and continuing until the project is completed. The reports must be submitted annually within 30 days of the end of the annual reporting period ending September 30. The report was due on October 30, 2010 and it was submitted by the College on June 6, 2011.

Effect:

The College was not in compliance with the reporting requirement.

Cause:

The College was not aware of the reporting requirement.

Recommendation:

We recommend that the College review in detail the grant agreements and ensure they are aware of all reporting requirements.

District Response:

The College acknowledges the unintentional oversight and failure to file the MBE/WBE Utilization Report on a timely basis. Effective immediately, the Program Coordinator will review all grant reporting requirements and establish an internal quarterly reminder system to assure future program reporting deadline compliance.

**JUNIOR COLLEGE DISTRICT OF ST. LOUIS
ST. LOUIS COUNTY, MISSOURI
SCHEDULE OF STATUS OF PRIOR FINDINGS
Year Ended June 30, 2011**

Finding 2010-1 - Federal Work Study

Not repeated.