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CITY OF ST. LOUIS



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Internal Audit Executive

October 31, 2013

Lesley English-Abram, Program Manager (Community Services)
Workforce Solutions Group
Corporate College
3221 McKelvey Road
Bridgeton, MO 63044

FILE COPY

RE: Workforce Investment Act (WIA)/ EUC REA/OJT/MWA TANF
(Project# 2013-SLATE 09)

Dear Ms. English-Abram:

Enclosed is a report of the fiscal monitoring review of the St. Louis Community College, a not-for-profit organization, WIA/EUC REA and MWA TANF Programs, for the period July 1, 2012, through June 30, 2013. 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 St. Louis Community College. Fieldwork was completed on September 24, 2013.

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 City of St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant sub-recipients.

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

Respectfully,

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

Enclosure

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



CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)/ EUC REA/OJT/MWA TANF**

ST. LOUIS COMMUNITY COLLEGE

**CONTRACTS #408-13; #415-13; #127-13; #411-13 AND #695-13
CFDA #17.269; #17.278; #17.225 AND #93.558**

FISCAL MONITORING REVIEW

JULY 1, 2012 THROUGH JUNE 30, 2013

PROJECT #2013-SLATE 09

DATE ISSUED: OCTOBER 31, 2013

**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)
WORKFORCE INVESTMENT ACT (WIA)/ EUC REA AND MWA TANF
ST. LOUIS COMMUNITY COLLEGE
FISCAL MONITORING REVIEW
JULY 1, 2012 THROUGH JUNE 31, 2013

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INTRODUCTION

Background

Contract Name: St. Louis Community College

Contract Numbers: 408-13; 415-13; 127-13; 411-13 and 695-13

Contract Period: July 1, 2012 through June 30, 2013

CFDA Number: 17.269; 17.278; 17.225 and 93.558

Contract Amount: #408-13: \$513, 164 (Revised)
#415-13: \$247,737
#127-13: \$59,376
#411-13: \$88,181
#695-13: \$348,041

This contract provided Workforce Investment Act (WIA) & MWA TANF funds to St. Louis Community College (the College) for core/intensive services and training for in-school and community based job training services to adults. Services include benefits planning, vocation rehabilitation, testing for basic skills deficiency, leadership and interview skills, follow-up and, other employment support.

Purpose

The purpose of the review was to determine the College's compliance with federal, state, and local St. Louis Agency on Training and Employment' (SLATE) requirements for the period July 1, 2012 through June 30, 2013 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 SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed as considered necessary. Fieldwork was completed on September 24, 2013.

Exit Conference

The College was offered the opportunity for an exit conference on October xx, 2013, but declined.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The College's previous fiscal monitoring report, Project #2012-SLATE 07 issued August 2, 2012, noted no observations

A-133 Status

The College expended \$500,000 or more in federal funds in its fiscal year ended June 30, 2012; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated November 27, 2012 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were significant deficiencies identified, not considered to be material weaknesses, but were required to be reported in accordance with Circular A-133.

The College was qualified as a low-risk auditee under Section 530 of OMB Circular A-133.

Summary of Current Observations

There were no current observations.