



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Internal Audit Executive

FILE COPY

November 20, 2013

Carolyn Seward, President  
Family and Workforce Center  
5261 Delmar  
St. Louis, MO 63108

RE: Workforce Investment Act (WIA) (Project #2013-SLATE04)

Dear Ms. Seward:

Enclosed is a report of the fiscal monitoring review of Family and Workforce Center, WIA Program, for the period July 1, 2012 through May 31, 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 Family and Workforce Center. Fieldwork was completed on August 28, 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, 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 K. Holmes, Program Manager, SLATE  
Kim Neske, Fiscal Manager, SLATE



# CITY OF ST. LOUIS

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

**FAMILY AND WORKFORCE CENTER  
CONTRACT # 251-13  
CFDA #17.259**

**FISCAL MONITORING REVIEW**

**JULY 1, 2012 THROUGH MAY 31, 2013**

**PROJECT #2013-SLATE04**

**DATE ISSUED: NOVEMBER 20, 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)**  
**FAMILY AND WORKFORCE CENTER**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2012 THROUGH MAY 31, 2013**

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# INTRODUCTION

## Background

**Contract Name:** Family and Workforce Center

**Contract Numbers:** 251-13

**Contract Periods:** July 1, 2012 through June 30, 2013

**CFDA Number:** 17.259

**Contract Amounts:** \$240,875

The contract provided Workforce Investment Act (WIA) funds to Family and Workforce Center (Agency) to provide supportive services to help stabilize fifty low income in-school youths to support career goal achievements and alleviate barriers to self-sufficiency.

## 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, 2012 through May 31, 2013 and make recommendations for improvement 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 August 28, 2013.

## Exit Conference

An exit conference was conducted at SLATE on October 22, 2013. The Agency was represented at the exit conference by the President and Accountant. SLATE was represented by the Youth Services Coordinator and the Internal Audit Section was represented by the Auditor I and the Internal Audit Executive.

## **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 did not have any previous SLATE fiscal monitoring reviews.

### **A-133 Status**

The Agency did not expended \$500,000 or more in federal funds for the fiscal year ending December 31, 2012; and therefore was not required to have an A-133 audit.

### **Summary of Current Observations**

There were no current observations.