



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



Internal Audit Section

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

February 9, 2011

Mr. Halbert Sullivan, Executive Director
Fathers Support Center
4411 N. Newstead Avenue
St. Louis, MO 63115

RE: Workforce Investment Act (WIA) (Project #2011-SLATE2)

Dear Mr. Sullivan:

Enclosed is a report of the fiscal monitoring review of Fathers Support Center, a non-for-profit organization, for the period July 1, 2010 through October 31, 2010. 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 Fathers Support Center. Fieldwork was completed on December 14, 2010.

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 sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Kenneth M. Stone

Dr. Kenneth M. Stone, CPA
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)**

**FATHERS SUPPORT CENTER
CONTRACT #110-11
CFDA #17.258 AND #17.259**

**FISCAL MONITORING REVIEW
JULY 1, 2010 THROUGH OCTOBER 31, 2010**

PROJECT #2011-SLATE2

DATE ISSUED: FEBRUARY 9, 2011

**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)
FATHERS SUPPORT CENTER
FISCAL MONITORING REVIEW
JULY 1, 2010 THROUGH OCTOBER 31, 2010

TABLE OF CONTENTS

| Description | Page(s) |
|---------------------------------|----------------|
| INTRODUCTION | |
| Background | 1 |
| Purpose | 1 |
| Scope and Methodology | 1 |
| Exit Conference | 1 |
| SUMMARY OF OBSERVATIONS | |
| Conclusion | 2 |
| Status of Prior Observations | 2 |
| A-133 Status | 2 |
| Summary of Current Observations | 2 |

INTRODUCTION

Background

Contract Name: Fathers Support Center

Contract Number: 110-11 Adult Program

CFDA Numbers: 17.258 and 17.259

Contract Period: July 1, 2010 through October 31, 2010

Contract Amount: \$91,000

Contract #110-11 provided funds from the St. Louis Agency on Training and Employment (SLATE) to Father's Support Center (Agency) to provide job development and placement services and case management for ex-offender adults residing in the greater St. Louis area.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local SLATE requirements for the period July 1, 2010 through October 31, 2010, 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 December 14, 2010.

Exit Conference

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

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's previous fiscal monitoring report, Project #2010-SLATE2, issued June 30, 2010 contained no observations.

A-133 Status

According to the letter received from the Agency, it did not expend \$500,000 or more in federal funds; therefore, an A-133 audit report for the year ended December 31, 2010, was not required.

Summary of Current Observations

There were no current observations.