



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

November 9, 2011

Lesley English-Abram, Manager
St. Louis Community College
300 S. Broadway
St. Louis, MO 63102

RE: St. Louis Agency on Training and Employment (SLATE) (Project #2011-SLATE10)

Dear Ms. English-Abram:

Enclosed is the report of the fiscal monitoring review of St. Louis Community College, a not-for profit organization, WIA and TANF Programs, for the period July 1, 2010 through March 31, 2011. The scope of a fiscal monitoring review is than an audit, and as such, we do not express an opinion on the financial operations of the St. Louis Community College. Fieldwork was completed on April 12, 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 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 federal grant sub-recipients.

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

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

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



CITY OF ST. LOUIS

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

**ST. LOUIS COMMUNITY COLLEGE
CONTRACTS: #103-11, #408-11, #667-11 AND #808-11**

CFDA #17.258, #17.259, #17.260 AND #93.558

FISCAL MONITORING REVIEW

JULY 1, 2010 THROUGH MARCH 31, 2011

PROJECT #2011-SLATE10

DATE ISSUED: NOVEMBER 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
ST. LOUIS COMMUNITY COLLEGE
CONTRACTS #103-11, #408-11, #667-11 AND #808-11
FISCAL MONITORING REVIEW
JULY 1, 2010 THROUGH MARCH 31, 2011**

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: St. Louis Community College

Contract Numbers: #103-11, #408-11, #667-11 and #808-11

CFDA Numbers: #17.258, #17-259, #17.260 and #93.558

Contract Periods: July 1, 2010 through June 30, 2010 (#103-11, #408-11 and #808-11)
July 1, 2010 through September 30, 2010 ((#667-11))

Contract Amounts: \$1,830,552.83 (revised) (#103-11)
\$446,986.47 (revised) (#408-11)
\$196,119.44 (revised) (#667-11)
\$99,722.52 (revised) (#808-11)

These contracts provided Workforce Investment Act (WIA) funds to St. Louis Community College (Agency) for Adult, Youth and Dislocated Worker programs that provide outreach/recruitment, assessment, job placement, job retention and advancement services 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 March 31, 2011, and make recommendations for improvements.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants 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 12, 2011.

Exit Conference

The Agency was offered an exit conference on October 21, 2011; however, it was declined.

SUMMARY OF OBSERVATIONS

Conclusion

The Agency appeared to comply with federal, state and local SLATE requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-SLATE10, issued September 23, 2010, did not contain any observations.

A-133 Status

According to expenditures reviewed the Agency, expended \$500,000 or more in federal funds during its fiscal year end June 30, 2010, and was therefore required to have an A-133 audit.

The report dated November 12, 2010, rendered unqualified opinions on the general purpose financial statements and major federal awards. There were no material weaknesses or significant deficiencies identified. However, the report contained a reportable condition that was not related to the SLATE funded Program.

The Agency did not qualify as a low risk auditee.

Summary of Current Observations

There were no current observations.