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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

March 16, 2009

JoAnn Shaw, Vice President/Chief Learning Officer
BJC (Center for Lifelong Learning)
670 Mason Ridge Center Drive, Suite 310
St. Louis, MO 63141

RE: Workforce Investment Act (WIA) (Project #2009-SLATE2)

Dear Ms. Shaw:

Enclosed is a report of our fiscal monitoring review of BJC (Center for Lifelong Learning), WIA, for the period April 1, 2008 through June 30, 2008. The scope of a fiscal monitoring review is substantially less than an audit and, as such, we do not express an opinion on the financial operations of BJC (Center for Lifelong Learning). The fieldwork was completed on November 13, 2008.

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 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,

A handwritten signature in cursive script that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Michael Holmes, Director, St. Louis Agency on Training and Employment
Kim Neske, Fiscal Manager, St. Louis Agency on Training and Employment



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

*BJC (CENTER FOR LIFELONG LEARNING)
CONTRACT #120-08
CFDA #17.258*

FISCAL MONITORING REVIEW

*APRIL 1, 2008 THROUGH JUNE 30, 2008
PROJECT #2009 –SLATE2*

DATE ISSUED: MARCH 16, 2009

*Prepared by:
Internal Audit Section*



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HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
WORKFORCE INVESTMENT ACT (WIA)
BJC (CENTER FOR LIFELONG LEARNING)
FISCAL MONITORING REVIEW
APRIL 1, 2008 THROUGH JUNE 30, 2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
Management's Responses	1
CONCLUSION AND SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Incumbent Worker Training Program

Contract Number: 120-08

CFDA Number: 17.258

Contract Period: April 1, 2008 through June 30, 2008

Contract Amount: \$20,000.00

This contract provides Workforce Investment Act (WIA) funds through the St. Louis Agency on Training and Employment (SLATE) to BJC (Center for Lifelong Learning) [Agency] to operate the Incumbent Worker Training Program. The purpose of this program is to provide training and consulting services in the following areas: Pilot program for Lifelong Learning designed to assist the Agency employees with career assessments, career exploration in the Healthcare Industry, and personality assessments to explore their own distinctive personality strengths and stressors

Purpose

The purpose of this review was to determine the Agency's compliance with federal, state and local SLATE requirements for the period April 1, 2008 through June 30, 2008, and make recommendations for improvements, as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE, evidence tested supporting the reports the agency submitted to SLATE and other procedures performed as considered necessary. Our fieldwork was substantially complete on November 13, 2008.

Exit Conference

Since there were no observations, an exit conference with the Agency was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state, and local SLATE requirements.

Status of Prior Observations

There were no prior observations for this Agency.

A-133 Status

The Agency is a part of BJC and was required to have an A-133 Audit for the year ended December 31, 2007. The report was dated February 20, 2008, and rendered unqualified opinions on both the general-purpose financial statements and the major awards. No material weaknesses were disclosed; however, there were two reportable conditions identified. The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no observations.