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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

March 27 2007

Anna Crosslin, President/CEO
International Institute
3654 S. Grand Blvd.
St. Louis, MO 63118

RE: Fiscal Monitoring Report of International Institute (2007-SLATE-6)

Dear Ms. Crosslin:

Enclosed is a report of our fiscal monitoring review of International Institute (Contract #222-07) for the period July 1, 2006 through December 31, 2006. 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 International Institute. Our fieldwork was complete on January 31, 2007.

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 St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at (314) 589-6089.

Sincerely,

Sedrick D. Blake, CPA
Audit / Fiscal Executive

Enclosure

cc: Tom Jones, Director, St. Louis Agency on Training and Employment (SLATE)
Kim Neske, Fiscal Manager, SLATE



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*INTERNATIONAL INSTITUTE
CONTRACT #222-07*

FISCAL MONITORING REVIEW

JULY 1, 2006 THROUGH JUNE 30, 2006

PROJECT #2007-SLATE6

DATE ISSUED: MARCH 26, 2007

*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
INTERNATIONAL INSTITUTE
CONTRACT #222-07
FISCAL MONITORING REVIEW
JULY 1, 2006 THROUGH DECEMBER 31, 2006**

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**CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
INTERNATIONAL INSTITUTE
CONTRACT #222-07
FISCAL MONITORING REVIEW
JULY 1, 2006 THROUGH DECEMBER 31, 2006**

CONCLUSION AND SUMMARY OF OBSERVATIONS

Background

Contract Name: International Institute
Contract Number: #222-07
Contract Period: July 1, 2006 through June 30, 2007
Contract Amount: \$303,571.00

This contract provides Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to International Institute for its Workforce Investment Act Youth program. The International Institute organization was responsible for recruitment of In-School and Out-of-School low-income youth between 16-18 years old who were deficient in basic literacy skills and/or who require additional assistance to complete an educational program or to secure and hold employment. SLATE funds would be used to reimburse the Agency as clients completed program activities (i.e. academic skills, leadership development, employment, educational certificate and/or degree).

In December 2006, the contract scope and compensation was modified. The modification reduced In-School Youth enrollments from 50 to 10 clients and the compensation from \$138,722.00 to \$37,946.38. Out-of-School youth services were added and required 70 client enrollments with a budget of \$265,624.62. SLATE's reimbursement rate per client remained at 100% for each activity/performance completed. However, the total per line item was re-allocated at 12.50% for In-School and 87.50% for Out-of-School Youth.

Purpose

The purpose of our review was to determine International Institute's compliance with federal, state and local SLATE requirements for the period July 1, 2006 through June 30, 2007, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding International Institute's internal controls relating to the grant administered by the St. Louis Agency on Training and Employment (SLATE), tested evidence supporting the reports the agency submitted to SLATE and performed other procedures considered necessary. Our fieldwork was complete on January 31, 2007.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest International Institute did not comply with federal, state and local SLATE requirements.

Status of Prior Observations

There were no observations in the International Institute prior report, for the period July 1, 2005 through December 31, 2005, dated March 20, 2006 conducted by the Comptroller's office, Internal Audit Section.

A-133 Status

The Agency's A-133 audit report for the year ended December 31, 2005, dated May 9, 2006, did not disclose any findings required to be reported in accordance with OMB Circular A-133 Audit. The Agency had no reportable conditions or instances of noncompliance for the year ended December 31, 2005. The Schedule of Expenditures of Federal Awards corresponded with the City's General Ledger.

Summary of Current Observations

We noted no observations during our review.