



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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

December 22, 2006

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

RE: Fiscal Monitoring Report of Father Support Center.
(#2007-SLATE-11)

Dear Mr. Sullivan:

Enclosed is a report of our fiscal monitoring review of Father Support Center, (Contract #110-07) for the period July 1, 2006 through September 30, 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 Father Support Center. Our fieldwork was completed on November 27, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and an agreement with the St. Louis Agency on Training and Employment to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,

Sedrick D. Blake, CPA
Internal Audit Executive

Enclosure

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



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*FATHER SUPPORT CENTER
CONTRACT #110-07*

FISCAL MONITORING REVIEW

JULY 1, 2006 THROUGH SEPTEMBER 30, 2006

PROJECT #2007-SLATE11

DATE ISSUED: DECEMBER 22, 2006

*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
FATHER SUPPORT CENTER
CONTRACT #110-07
FISCAL MONITORING REVIEW
JULY 1, 2006 THROUGH SEPTEMBER 30, 2006**

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CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
FATHER SUPPORT CENTER
CONTRACT #110-07
FISCAL MONITORING REVIEW
JULY 1, 2006 THROUGH SEPTEMBER 30, 2006

CONCLUSION AND SUMMARY OF OBSERVATIONS

Background

Contract Name: Father's Support Center

Contract Number: 110-07

Contract Period: July 1, 2006 through June 30, 2007

Contract Amount: \$110,000.00

This contract provides Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to Father Support Center for its Workforce Investment Act Adult/Parents Fair Share Program. The Father Support Center organization was responsible for recruitment of clients, to enroll at least 50 adults in job seeking skills class, and job development/placement. Their goal was to place forty (40) clients into employment. The jobs are for regular full-time employment at an average pay rate of \$9.00 per hour. The Parents Fair Share portion of the Program was to enroll approximately 10 participants into the Adult Workers Project class five times per year. Job placement was to occur as participants completed the six -week classroom component. As a result of the program design (five, 6-week classes per year) it is projected that 8 placements would occur before the completion of each class and 8 participants, from each class, would be in compliance with Child Support Enforcement rules and regulations.

Purpose

The purpose of our review was to determine Father Support Center's compliance with federal, state and local SLATE requirements for the period July 1, 2006 through September 30, 2006, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Father Support Center'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 completed on November 27, 2006.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that the Father's Support Center did not fully comply with federal, state, and local SLATE requirements.

Status of Prior Observations

There were no observations found in a previous fiscal monitoring review of the Father's Support Center; dated August 25, 2006 conducted by the Comptroller's Office Internal Audit Section (Project #2006-SLATE 13).

An observation was found in a special fiscal monitoring review of the Father's Support Center, conducted by the Comptroller's Office Internal Audit Section, and dated September 19, 2006; (Project #2007-SLATE 4) as follows:

- The Agency did not maintain accurate time reports and did not show the actual time spent on each activity. **Resolved**

The Agency's management agreed with the observation and implemented changes to the time reporting for the one (1) employee noted in the observation.

However, management disagreed with the requirement to separate time spent on each activity for all employees who worked under the SLATE contract. Management stated the task would be too time consuming for their small agency with little or no resulting cost benefits; since employees who work under the SLATE contract perform all five (5) duties during the course of a day.

A-133 Status

According to a letter received from Agency management, Father's Support Center was not required to obtain an A-133 audit for the period ended December 31, 2005 because they did not expend \$500,000.00 or more in Federal funds.

Summary of Current Observations

There were no observations during our review.