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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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July 14, 2004

Ms. Kathleen Buesher, President/CEO
Provident Counseling, Inc.
2650 Olive Street
St. Louis, MO 63103

RE: Fiscal Monitoring Report of Provident Counseling, Inc.
(#2004-SLATE-28)

Dear Ms. Buesher:

Enclosed is a report of our fiscal monitoring review of Provident Counseling, Inc., (Contract #109-04) for the period November 1, 2003 through May 31, 2004. 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 Provident Counseling, Inc. Our fieldwork was substantially complete on June 22, 2004.

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 Dwayne Crandall at 613-7257.

Sincerely,

A handwritten signature in cursive script that reads "Keenan T. McKinney".

Keenan T. McKinney, CIA
Internal Audit Manager

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

Enclosure



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*PROVIDENT COUNSELING, INC.
CONTRACT #109-04*

FISCAL MONITORING REVIEW

NOVEMBER 1, 2003 THROUGH MAY 31, 2004

PROJECT #2004-SLATE28

DATE ISSUED: JULY 14, 2004

*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
PROVIDENT COUNSELING, INC.
CONTRACT #109-04
FISCAL MONITORING REVIEW
NOVEMBER 1, 2003 THROUGH MAY 31, 2004

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CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
PROVIDENT COUNSELING, INC.
CONTRACT #109-04
FISCAL MONITORING REVIEW
NOVEMBER 1, 2003 THROUGH MAY 31, 2004

INTRODUCTION

Background

Contract Name: Provident Counseling, Inc.
Contract Number: #109-04
Contract Period: July 1, 2003 through June 30, 2004
Contract Amount: \$85,337.48

This contract provides Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to Provident Counseling, Inc. for its Workforce Investment Act Adult program. The Provident Counseling, Inc. organization was responsible for recruitment of clients, to enroll at least forty-seven (47) adults in job seeking skills class, job development/placement, and follow-up. 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. Also, the Agency must provide follow-up services at thirty (30) days, ninety (90) days, six (6) months and twelve (12) months.

Purpose

The purpose of our review was to determine Provident Counseling, Inc. compliance with federal, state and local SLATE requirements for the period November 1, 2003 through May 31, 2004, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Provident Counseling, Inc. 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 substantially complete on June 22, 2004.

**CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
PROVIDENT COUNSELING, INC.
CONTRACT #109-04
FISCAL MONITORING REVIEW
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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Provident Counseling, Inc. did not comply with federal, state, and local SLATE requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated January 8, 2004 identified no observations.

A-133 Status

According to a letter received from the Agency's management, Provident Counseling, Inc. was not required to obtain an A-133 audit for the period ended December 31, 2003 because they did not expend \$300,000.00 or more in Federal funds.

Summary of Current Observations

We noted no observations during our review.