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CITY OF ST. LOUIS



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DARLENE GREEN  
Comptroller

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September 15, 2004

Dr. Jerry Marks, Executive Director  
Catholic Community Services  
20 Archbishop May Dr.  
St. Louis, MO 63119

RE: Fiscal Monitoring Report of Catholic Community Services.  
(#2005-SLATE-3)

Dear Dr. Marks:

Enclosed is a report of our fiscal monitoring review of Catholic Community Services, (Contract #108-04) for the period October 1, 2003 through June 30, 2004. This is our second review of this contract. 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 Catholic Community Services. Our fieldwork was substantially complete on August 24, 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 me at 613-7257.

Sincerely,

Dwayne Crandall, MHA, CIA, CPA  
Internal Audit Supervisor

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)*

*CATHOLIC COMMUNITY SERVICES  
SECOND FISCAL MONITORING REVIEW  
CONTRACT #108-04*

*FISCAL MONITORING REVIEW*

*OCTOBER 1, 2003 THROUGH JUNE 30, 2004*

*PROJECT #2005-SLATE3*

*DATE ISSUED: SEPTEMBER 15, 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  
CATHOLIC COMMUNITY SERVICES  
CONTRACT #108-04  
FISCAL MONITORING REVIEW  
OCTOBER 1, 2003 THROUGH JUNE 30, 2004

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**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT**  
**CATHOLIC COMMUNITY SERVICES**  
**CONTRACT #108-04**  
**FISCAL MONITORING REVIEW**  
**OCTOBER 1, 2003 THROUGH JUNE 30, 2004**

**INTRODUCTION**

**Background**

**Contract Name:** Catholic Community Services  
**Contract Number:** #108-04  
**Contract Period:** July 1, 2003 through June 30, 2004  
**Contract Amount:** \$148,930.00

This contract provides Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to Catholic Community Services for its Workforce Investment Act Adult program. The Catholic Community Services organization was responsible for recruitment of clients, to enroll at least fifty-nine (59) adults in job seeking skills class, job development/placement, and follow-up. Their goal was to place fifty (50) 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 30 days, 90 days, 6 months and 12 months.

**Purpose**

The purpose of our review was to determine Catholic Community Services' compliance with federal, state and local SLATE requirements for the period October 1, 2003 through June 30, 2004, and make recommendations for improvements.

**Scope and Methodology**

We made inquiries regarding Catholic Community Services' 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 August 24, 2004. Management's response was received on September 10, 2004 and incorporated into this report.

CITY OF ST. LOUIS  
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT  
CATHOLIC COMMUNITY SERVICES  
CONTRACT #108-04  
FISCAL MONITORING REVIEW  
OCTOBER 1, 2003 THROUGH JUNE 30, 2004

**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

Catholic Community Services did not fully comply with federal, state, and local SLATE requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated November 4, 2003 identified no observations.

**A-133 Status**

The Agency's A-133 audit report for the year ended June 30, 2003, dated October 24, 2003, did not disclose any findings required to be reported in accordance with OMB Circular A-133.

**Summary of Current Observation**

We made a recommendation for the following observation, which if implemented, could assist Catholic Community Services in fully complying with federal, state, and local SLATE requirements.

- Timeliness of Reports

**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT**  
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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Timeliness of Reports**

In accordance with contract #108-04, page 5 paragraph 17, a monthly reimbursement request form must be received by SLATE's Fiscal Manager, no later than five (5) business days following the end of each report period. For the review period, Catholic Community Services submitted one (1) out of eight (8) of its monthly reimbursement request late. The May 31, 2004 report was due to SLATE no later than June 7, 2004. However, the Agency's report was not received by SLATE until June 24, 2004, which made the report thirteen (13) business days late.

In this matter, the Agency was not in compliance with contract #108-04, because they did not meet the deadline for submitting their May 2004 reimbursement report. As a result, the Agency was charged a 5% non-compliance penalty in the amount of \$375.75 which was assessed to the May 31, 2004 reimbursement request.

**Recommendation**

We recommend Catholic Community Services submit any future monthly reimbursement requests to SLATE timely.

**Management's Response**

*It had been the regular practice of the Reporting Officer to deliver materials to SLATE in person to guarantee the timeliness of their delivery. Our Reporting Officer prepared the final report on 5-28-04 before leaving for vacation. In this particular case, he turned the completed report over to another employee who did not realize the urgency of delivering the report to SLATE in a timely manner. Instead, the report was mailed later than expected and, of course, arrived at SLATE later than required.*