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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

January 21, 2005

Dr. David H. Laslo, Associate Director, MIDAS
The Curators of the University of Missouri-UMSL
8001 Natural Bridge Rd.
St. Louis, Missouri 63121-4499

RE: Fiscal Monitoring Report of the Curators of the University of Missouri-
UMSL (#2005-SLATE 10)

Dear Dr. Laslo:

Enclosed is a report of our fiscal monitoring review of The Curators of the University of Missouri-UMSL (Contract #104-05) for the period July 1, 2004 through September 30, 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 The Curators of the University of Missouri-UMSL. Our fieldwork was substantially complete on December 17, 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 St. Louis Agency on Training and Employment (SLATE) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact me at 613-7257.

Sincerely,

A handwritten signature in cursive script that reads "Dwayne Crandall".

Dwayne Crandall, MHA, CIA, CPA
Internal Audit Supervisor

cc: Honorable Darlene Green, Comptroller
Edward T. Jones, Director, St. Louis Agency on Training and Employment
Ms. Kim Neske, Fiscal Manager, St. Louis Agency on Training and Employment

Enclosure



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*THE CURATORS OF THE UNIVERSITY OF MISSOURI – ST. LOUIS
CONTRACT #104-05*

FISCAL MONITORING REVIEW

JULY 1, 2004 THROUGH SEPTEMBER 30, 2004

PROJECT #2005-SLATE10

DATE ISSUED: JANUARY 21, 2005

*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
THE CURATORS OF THE UNIVERSITY OF MISSOURI-UMSL
CONTRACT #104-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH SEPTEMBER 30, 2004

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CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
THE CURATORS OF THE UNIVERSITY OF MISSOURI-UMSL
CONTRACT #104-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH SEPTEMBER 30, 2004

INTRODUCTION

Background

Contract Name: The Curators of the University of Missouri-UMSL
Contract Number: #104-05
Contract Period: July 1, 2004 through June 30, 2005
Contract Amount: \$401,475.00

This contract provides Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to the Curators of the University of Missouri-UMSL for its Youth, Adult and Dislocated Worker programs. The funds provided for contract #104-04 are for the Metropolitan Information and Data Analysis Services (MIDAS). The MIDAS group is responsible for the design, construction and maintenance of the St. Louis Workforce Development Information System.

Data inputs to the system come from existing sources and from research collection methods. Inputs acquired from secondary or existing sources include those that relate to the workforce development information on local business, industry occupations, wage and salary trends, training services, education services and other services such as day care and transportation services.

Purpose

The purpose of our review was to determine the agency's compliance with federal, state and local SLATE requirements for the period July 1, 2004 through September 30, 2004, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding The Curators of the University of Missouri-UMSL internal controls relating to the grant administered by SLATE, tested evidence supporting the reports the agency submitted to SLATE and performed other procedures considered necessary. Our fieldwork was substantially complete on December 17, 2004.

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
THE CURATORS OF THE UNIVERSITY OF MISSOURI-UMSL
CONTRACT #104-05
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH SEPTEMBER 30, 2004

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Curators of the University of Missouri-UMSL did not comply with federal, state, and local SLATE requirements.

Status of Prior Observation

The agency's most recent fiscal monitoring report dated June 17, 2004 identified the following observation:

Timeliness of Reports (**Resolved**)

A-133 Status

Internal Audit reviewed the Agency's A-133 audit report, dated October 8, 2003, for year ended June 30, 2003 on May 5, 2004. The independent auditors rendered unqualified opinions on the financial statements and on the compliance to major Federal awards report. There were seven findings but none appeared to apply to SLATE funding. However, the Schedule of Expenditures of Federal Awards omitted the SLATE funding for Youth Activities and Dislocated Workers. Internal Audit conveyed this information to SLATE in a memorandum dated May 6, 2004.

Summary of Current Observations

We noted no observations during our review.