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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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May 11, 2007

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

RE: Fiscal Monitoring Report of University of Missouri St Louis (Project #2007-SLATE 25)

Dear Dr. Laslo:

Enclosed is a report of our fiscal monitoring review of University of Missouri St. Louis, (Contracts #104-07 and #411-07) for the period July 1, 2006 through January 31, 2007. 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 University of Missouri St. Louis. Our fieldwork was complete on April 13, 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 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  
Audit/Fiscal Executive

Enclosure

cc: Edward T. Jones, Executive Director, SLATE  
Kim Neske, Fiscal Manager SLATE



# CITY OF ST. LOUIS

*ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
THE CURATORS OF THE UNIVERSITY OF MISSOURI ST. LOUIS*

*CONTRACT #104-07, DOCUMENT #54628  
YOUTH ACTIVITIES—CFDA #17.259  
DISLOCATED WORKER—CFDA #17.260  
TEMPORARY ASSISTANT FOR NEEDY FAMILIES—CFDA #93.558*

*CONTRACT #411-07, DOCUMENT #54627  
MISSOURI SKILL GAP—CFDA #17.266*

*FISCAL MONITORING REVIEW*

*JULY 1, 2006 THROUGH JANUARY 31, 2007*

*PROJECT #2007-SLATE25*

*DATE ISSUED: MAY 11, 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 (SLATE)**  
**THE CURATORS OF THE UNIVERSITY OF MISSOURI ST. LOUIS**  
**CONTRACT #104-07& 411-07**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2006 THROUGH JANUARY 31, 2007**

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**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)**  
**THE CURATORS OF THE UNIVERSITY OF MISSOURI ST. LOUIS**  
**CONTRACT #104-07& 411-07**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2006 THROUGH JANUARY 31, 2007**

**INTRODUCTION**

**Background**

**Contract Name:** The Curators of the University of Missouri St. Louis

**Contract Programs:** Youth Activities CFDA #17.259  
Dislocated Worker CFDA #17.260  
Temporary Assistance for Needy Families CFDA #93.558  
Missouri Skill Gap CFDA #17.266

**Contract Numbers:** 104-07 & 411-07

**Contract Periods:** July 1, 2006 through June 30, 2007

**Contract Amounts:** \$401,910.35 & \$20,006.81

These contracts provided funds through the St. Louis Agency on Training and Employment (SLATE) to University of Missouri St Louis for its Workforce Investment Act Project for its Out-of-School Youth, Adult, and Dislocated Worker programs. The funds were provided for the Metropolitan Information and Data Analysis Services (MIDAS) group which is responsible for the design, construction and maintenance of the St Louis Workforce Development Information System.

**Purpose**

The purpose of this fiscal monitoring review was to determine University of Missouri St. Louis' (Contract #104-07 & #411-07) compliance with federal, state and local SLATE requirements for the period July 1, 2006 through January 31, 2007. We will make recommendations for improvements if necessary.

**Scope and Methodology**

We made inquiries regarding The Curators of the University of Missouri St. Louis' 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 April 13, 2007.

**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)**  
**THE CURATORS OF THE UNIVERSITY OF MISSOURI ST. LOUIS**  
**CONTRACT #104-07& 411-07**  
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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

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

**Status of Prior Observations**

There were no unsolved prior observations noted in the Agency's most recent fiscal monitoring report dated February 2, 2006 by the Comptroller's Office, Internal Audit Section.

**A-133 Status**

The Agency's A-133 audit report for the fiscal year end June 30, 2005 was dual dated December 22, 2005 and July 17, 2006. The report gave unqualified opinions on the general-purpose financial statements and the report on major federal awards. There were no reportable conditions on the general purpose financial statement and federal awards. The Agency qualified as a low-risk auditee. IAS reviewed the report on November 28, 2006 and recommended that the report be accepted.

The Agency's A-133 audit report for the fiscal year end June 30, 2006 was due on March 31, 2007, but has not yet been filed. There was an extension granted for an additional four months. We will do a follow up with the University to ensure it has been enforced the report is filed by July 31, 2007.

**Summary of Current Observations**

We noted no observations during review.