



CITY OF ST. LOUIS CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*EMPLOYMENT CONNECTION
WORKFORCE INVESTMENT ACT (WIA) PROGRAM
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)
PROGRAM*

*CONTRACTS #226-08, #193-08, #663-08,
CFDA #17.259, #17.258, #93.558*

*FISCAL MONITORING REVIEW
JULY 1, 2007 THROUGH FEBRUARY 29, 2008*

PROJECT #2008-SLATE12

DATE ISSUED: NOVEMBER 25, 2008

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

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INTRODUCTION

Background

Contract Name: Employment Connection-Youth & Adult (WIA) and
Temporary Assistance for Needy Families (TANF) Programs

Contract Numbers: 663-08, 193-08, 226-08

CFDA Numbers: 93.558 (Contract #663-08),
17.258 (Contract #193-08)
17.259 (Contract #226-08)

Contract Periods: July 1, 2007 through June 30, 2008 (Contracts #663-08 & #226-08)
September 1, 2007 through June 30, 2008 (Contract #193-08)

Contract Amounts: \$1,216,657.00 (Contract #663-08)
\$100,000.00 (Contract #193-08)
\$220,436.00 (Contract #226-08)

The funds for contracts #663-08, #193-08, and #226-08 provides for Employment Connection's (Agency) TANF- Agency's Career Assistance Program (CAP), WIA- Dual Enrollment Adult, and Youth programs.

Contract #663-08 provides funds for the Agency's CAP. CAP is set up to provide services only to those TANF individuals assigned to the Department of Workforce Development for case management services through Missouri Toolbox, which is a statewide case-management database system.

Purpose

The purpose of our review was to determine the Agency's compliance with federal (including OMB Circular A-133), state and local SLATE requirements for the period July 1, 2007 through February 29, 2008 and make recommendations for improvements as necessary.

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INTRODUCTION

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by SLATE, evidence tested supporting the reports the agency submitted to SLATE and other procedures were performed as considered necessary. Our fieldwork was completed on July 17, 2008.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

Employment Connection did not fully comply with federal (including OMB Circular A-133), state and local SLATE requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated June 15, 2007 had two observations.

Contract Number 116-07:

- WIA Eligibility Identification Documents Not Verified (**Resolved**)

Contract Number 693-07:

- Payroll Questioned Cost (**Resolved**)

A-133 Status

The last A-133 Audit that was completed on the Agency was dated April 5, 2007 for Calendar Year ended December 31, 2006. As of the fieldwork completion date, the Agency was undergoing an A-133 audit by outside auditors.

Unqualified opinions were rendered on both the general-purpose financial statements as well as the issued report on compliance to major program. The Agency qualified as a low-risk auditee as defined by OMB Circular A-133.

Summary of Current Observations

There were no observations