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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

*Internal Audit Section*

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**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

November 20, 2008

Frank LoRusso, Comptroller  
St. Louis Community College  
300 South Broadway  
St. Louis, MO 63102-2810

RE: Fiscal Monitoring Report of St. Louis Community College, Work force Investment Act (WIA) Program, Contract #103-08, #408-08, #706-08, #402-08, CFDA #17.258, #17.259, #17.260 (Project #2008-SLATE13)

Dear Mr. LoRusso:

Enclosed is a report of our fiscal monitoring review of St. Louis Community College, WIA Program, for the period February 1, 2007 through May 31, 2008. 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 St. Louis Community College. Our fieldwork was completed on June 10, 2008.

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 (SLATE) to provide fiscal monitoring to all grant sub-recipients. If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Sincerely,

A handwritten signature in cursive script that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Kim Neske, Fiscal Manager, SLATE  
Michael Holmes, Executive Director, SLATE



**CITY OF ST. LOUIS**  
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***ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)***

***ST. LOUIS COMMUNITY COLLEGE  
WORKFORCE INVESTMENT ACT (WIA)  
DISLOCATED WORKER PROGRAM  
CONTRACTS #103-08 ,#408-08, #706-08 #402-08, #105-08 & #705-05  
CFDA #17.258, #17.259 & 17.260***

***FISCAL MONITORING REVIEW  
FEBRUARY 1, 2007 THROUGH MAY 31, 2008  
PROJECT #2008-SLATE13***

***DATE ISSUED: NOVEMBER 20, 2008***

***Prepared by:  
Internal Audit Section***



**OFFICE OF THE COMPTROLLER**  
**OFFICE OF THE COMPTROLLER**

***HONORABLE DARLENE GREEN, COMPTROLLER***

**CITY OF ST. LOUIS**  
**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)**  
**ST. LOUIS COMMUNITY COLLEGE**  
**WORKFORCE INVESTMENT ACT (WIA)**  
**FISCAL MONITORING REVIEW**  
**FEBRUARY 1, 2007 THROUGH MAY 31, 2008**

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**CITY OF ST. LOUIS  
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)  
ST. LOUIS COMMUNITY COLLEGE  
WORKFORCE INVESTMENT ACT (WIA)  
FISCAL MONITORING REVIEW  
FEBRUARY 1, 2007 THROUGH MAY 31, 2008**

**INTRODUCTION**

**Background**

**Contract Name:** St. Louis Community College

**Contract Numbers:** 103-08, 105-08, 402-08, 408-08, 705-05 and 706-08

**CFDA Numbers:** 17.258, Adult Program  
17.259, Youth Program and  
17.260, Dislocated Worker Program

**Contract Periods:** July 1, 2007 through June 30, 2008  
(Contracts #103-08, #105-08, #402-08, #408-08, #706-08)  
December 1, 2004 through November 30, 2007 (Contract #705-05)

**Contract Amounts:** \$ 893,115.24 (Contract #103-08)  
\$ 182,915.73 (Contract #105-08)  
\$ 91,690.00 (Contract #402-08)  
\$ 143,225.00 (Contract #408-08)  
\$1,350,000.00 (Contract #705-05)  
\$ 67,320.76 (Contract #706-08)

These contracts provided Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to St. Louis Community College (Agency) for its Adult, Youth and Dislocated Worker programs that provide outreach/recruitment, assessment, job placement, job retention and advancement services.

**Purpose**

To determine the Agency's compliance with federal (including OMB Circular A-133), state and local SLATE requirements for the period February 1, 2007 through May 31, 2008 and make recommendations for improvements as necessary.

**Scope and Methodology**

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the SLATE. Evidences were tested that supported reports submitted by the agency to SLATE and other procedures were performed that were considered necessary. The fieldwork was completed on June 10, 2008.

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

**Conclusion**

No evidence was found to suggest that the Agency did not comply with federal (including OMB Circular A133), state and local SLATE requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report noted the following observation:

- The A-133 report is unacceptable due to differences between SEFA and the City's General Ledger (**Resolved**)

**A-133 Status**

The preliminary review by Internal Audit of the Agency's A-133 audit for the year ended June 30, 2007. An unqualified opinion was rendered on the financial statements and the major federal programs.

According to the Summary of Auditor's Results, the independent auditors issued an unqualified opinion and no instances of noncompliance material to the financial statements were disclosed. The auditor's report on compliance for the major Federal award program expressed an unqualified opinion. Major programs audited were in the Department of Education, student financial assistance cluster of programs and were not pertinent to SLATE.

**Summary of Current Observations**

There were no observations.