



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

December 8, 2009

Halbert Sullivan
Fathers' Support Center
4411 N. Newstead
St. Louis, MO 63115

RE: Workforce Investment Act (WIA) (Project #2009-SLATE9)

Dear Mr. Sullivan:

Enclosed is a report of our fiscal monitoring review of Fathers' Support Center WIA Parents' Fair Share Program for the period July 1, 2008 through February 28, 2009. The scope of a fiscal monitoring review is less than an audit and, as such, we do not express an opinion on the financial operations of Fathers' Support Center. Fieldwork was completed on August 21, 2009.

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 federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

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



CITY OF ST. LOUIS

**ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)**

**FATHERS' SUPPORT CENTER
CONTRACT 110-09
CFDA #17.258 – 17.260**

FISCAL MONITORING REVIEW

JANUARY 1, 2008 THROUGH FEBRUARY, 2009

PROJECT #2009-SLATE9

DATE ISSUED: DECEMBER 8, 2009

**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)
WORKFORCE INVESTMENT ACT (WIA)
FATHERS' SUPPORT CENTER
FISCAL MONITORING REVIEW
JULY 1, 2008 THROUGH FEBRUARY 28, 2009**

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INTRODUCTION

Background

Contract Name: Fathers' Support Center

Contract Number: 110-09

CFDA Number: 17.258 – 17.260

Contract Period: July 1, 2008 through June 30, 2009

Contract Amount: \$144,000.00

Contract #110-09 provides Workforce Investment Act (WIA) funds to Fathers' Support Center (Agency) to operate the Parents Fair Share Program. The purpose of this program is to provide job seeking skills, job development/placement, and follow-up services to at least 50 adults.

Purpose

The purpose of this review was to determine the Agency's compliance with federal, state and local St. Louis Agency on Training and Employment (SLATE) requirements for the periods July 1, 2008 through February 28, 2009, and make recommendations for improvements, as considered necessary.

Scope and Methodology

Inquiries was made regarding the Agency's internal controls, relating to the grants administered by SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed, as considered necessary. Fieldwork was completed on August 21, 2009.

Exit Conference

Since there were no current observations, an exit conference was considered unnecessary.

SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that the Agency did not fully comply with federal, state and local SLATE requirements.

Status of Prior Observations

The prior fiscal monitoring review, dated August 27, 2008, identified the following observation:

- Non-compliance with contractual changes (**Resolved**)

A-133 Status

According to a letter from the Agency, dated April 21, 2009, an A-133 Audit report for calendar year 2008 was not required, because the Agency did not expend over \$500,000 or more in federal funds.

Summary of Current Observations

There are no current observations.