



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

July 22, 2010

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

RE: Workforce Investment Act (WIA) (Project #2010-SLATE2)

Dear Mr. Sullivan:

Enclosed is a report of the fiscal monitoring review of the Fathers' Support Center, a not-for-profit organization, SLATE program for the period July 1, 2009 through March 31, 2010. 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 the Fathers' Support Center. Fieldwork was completed on May 19, 2010.

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 subrecipients.

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 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 #110-10
CFDA #17.258**

FISCAL MONITORING REVIEW

JULY 1, 2009 THROUGH MARCH 31, 2010

PROJECT #2010-SLATE2

DATE ISSUED: JULY 22, 2010

**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
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INTRODUCTION

Background

Contract Name: Fathers' Support Center.
Contract Number: 110-10
CFDA Number: 17.258
Contract Period: July 1, 2009 through July 22, 2010
Contract Amount: \$100,000

The contract provided Workforce Investment Act (WIA) funds to Fathers' Support Center (Agency) to provide job development and placement services and case management for ex-offender adults.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local St. Louis Agency on Training and Employment (SLATE) requirements for the period July 1, 2009 through March 31, 2010, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the agency's internal controls relating to the grant 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 May 19, 2010.

Exit Conference

There were no observations; therefore, an exit conference was considered unnecessary.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The agency's most recent fiscal monitoring report, issued September 8, 2009, did not contain any observations.

A-133 Status

According to a letter received from the agency dated May 19, 2010, it did not expend \$500,000 or more in federal funds, therefore, an A-133 audit report for the year ended December 31, 2009, was not required.

Summary of Current Observations

There were no current observations.