



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

September 23, 2010

Lesley Abram, Manager
St. Louis Community College
300 S. Broadway
St. Louis, MO 63102

RE: Workforce Investment Act (WIA) and Temporary Assistance for Needy Families (TANF) (Project #2010-SLATE10)

Dear Ms. Abram:

Enclosed is a report of our fiscal monitoring review of St. Louis Community College, a not-for-profit organization, WIA and TANF Programs, 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 St. Louis Community College. Fieldwork was completed on September 10, 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 City of St. Louis, St. Louis Agency on Training and Employment (SLATE) 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 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)**

**ST. LOUIS COMMUNITY COLLEGE
CONTRACTS #103-10, #105-10, #125-10, #128-10, #165-10, #665-10,
AND #706-10
CFDA #17.258, #17.259, #17.260 AND #93.558**

FISCAL MONITORING REVIEW

JULY 1, 2009 THROUGH MARCH 31, 2010

PROJECT #2010-SLATE10

DATE ISSUED: SEPTEMBER 23, 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)
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)
ST. LOUIS COMMUNITY COLLEGE
FISCAL MONITORING REVIEW
JULY 1, 2009 THROUGH MARCH 31, 2010

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INTRODUCTION

Background

Contract Name: St. Louis Community College

Contract Numbers: 103-10, 105-10, 125-10, 128-10, 165-10, 665-10, and 776-10

CFDA Numbers: 17.258, 17.259, 17.260, and 93.558

Contract Periods: January 1, 2009 through June 30, 2010

Contract Amounts: \$1,343,594 (#103-10)
\$204,707 (#105-10)
\$55,448 (#125-10)
\$384,697 (#128-10)
\$23,916 (#165-10)
\$59,130 (#665-10)
\$57,193 (#706-10)

These contracts provided Workforce Investment Act (WIA) funds 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

The purpose of the review was to determine 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 grants administered by the St. Louis Agency on Training and Employment (SLATE). Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed as considered necessary.

Exit Conference

Since there were no current findings, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-SLATE12 issued July 27, 2009, contained no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2009; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The A-133 report, dated December 11, 2009, rendered unqualified opinions on the general purpose financial statements and regarding compliance with requirements applicable to major federal awards. There was one reportable condition on major federal awards, which was not considered to be a material weakness nor was applicable to the Agency's SLATE grant specifically. There were no material weaknesses or reportable conditions on the financial statements.

The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.