



CITY OF ST. LOUIS

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

**SOUTHWESTERN ILLINOIS COLLEGE
CONTRACT #412-13
CFDA #17.269**

FISCAL MONITORING REVIEW

JULY 1, 2012 THROUGH JUNE 30, 2013

PROJECT # 2013-SLATE10

DATE ISSUED: DECEMBER 13, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

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

December 13, 2013

William Gagen, Director
Southwestern Illinois College
2500 Carlyle Avenue
Belleville, IL 62221

RE: Workforce Investment Act (WIA) (Project #2013-SLATE10)

Dear Mr. Gagen:

Enclosed is a report of the fiscal monitoring review of Southwestern Illinois College, a not-for-profit organization, WIA program, for the period July 1, 2012 through June 30, 2013. 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 Southwestern Illinois College. Fieldwork was completed on November 14, 2013.

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 the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Michael K. Holmes, Executive Director, SLATE

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)
WORKFORCE INVESTMENT ACT (WIA)
SOUTHWESTERN ILLINOIS COLLEGE
FISCAL MONITORING REVIEW
JULY 1, 2012 THROUGH JUNE 30, 2013

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Southwestern Illinois College
Contract Number: 412-13
CFDA Number: 17.269
Contract Period: July 1, 2012 through June 30, 2013
Contract Amount: \$146,691

The contract provided workforce investment act (WIA) funds to Southwestern Illinois College (Agency) to promote advance training in healthcare and IT certifications.

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, 2012 through June 30, 2013 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 SLATE. Evidence was tested supporting the reports the Agency submitted to SLATE and other procedures were performed as considered necessary. Fieldwork was completed on November 14, 2013.

Exit Conference

An exit conference was offered to the agency, but the agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The agency's previous fiscal monitoring report, Project#2012-SLATE05, issued July, 25 2012, contained one observation:

- Opportunity to spend grant funds during the contract period (Resolved)

A-133 Status

The Agency did expend more than \$500,000 in federal funds for its fiscal year ended June 30, 2012; and therefore was required to have an A-133 Audit.

The report was dated January 16, 2013 and rendered unqualified opinions on the general-purpose financial statements and major federal award programs. There were no instances of noncompliance material to the financial statements or significant deficiencies related to the major federal awards.

The Agency qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.