



CITY OF ST. LOUIS

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

**ALTERNATIVE OPPORTUNITIES
CONTRACT #255-13
CFDA #17.259**

FISCAL MONITORING REVIEW

JULY 1, 2012 THROUGH FEBRUARY 28, 2013

PROJECT # 2013-SLATE03

DATE ISSUED: JULY 12, 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
Internal Audit Executive

FILE COPY

July 12, 2013

Mary Davies, Executive Director
Alternative Opportunities
7020 Chippewa
St. Louis, MO 63119

RE: Workforce Investment Act (WIA) (Project #2013-SLATE03)

Dear Ms. Davies:

Enclosed is a report of the fiscal monitoring review of Alternative Opportunities, 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 Alternative Opportunities. Fieldwork was completed on June 26, 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
Alice Prince, Youth Services Coordinator, SLATE

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INTRODUCTION

Background

Contract Name: Alternative Opportunities

Contract Numbers: 255-13

CFDA Number: 17.259

Contract Period: July 1, 2012 through June 30, 2013

Contract Amount: \$115,000

The contract provided workforce investment act (WIA) funds to Alternative Opportunities to provide services to school youth, seeking benefits planning, vocational rehabilitation, testing for basic skills deficiency, leadership and interviewing skills, follow-up and, other employment support programs in the St. Louis Area.

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 February 28, 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 June 26, 2013.

Exit Conference

On June 27, 2013, the Agency was provided with draft of the report and a response was requested by IAS; however, as of the date of the report, the Agency has not responded.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

This is the first SLATE contract for this Agency.

A-133 Status

The Agency did expend more than \$500,000 in federal funds for its fiscal year ended December 31, 2012; and therefore was required to have an A-133 Audit.

The report was dated December 31, 2012 and rendered unqualified opinions on the general-purpose financial statements and major federal award programs. Unqualified opinions were rendered on both the general purpose financial statements as well as the report issued on compliance for major programs. No material weaknesses were disclosed.

The Agency is not considered a low risk auditee.

Summary of Current Observations

There were no current observations.