



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**

June 4, 2012

Dr. Jon Bauer  
East Central College  
1964 Prairie Dell Rd.  
Union, MO 63084

RE: Workforce Investment Act (WIA) (Project #2012-SLATE03)

Dr. Bauer:

Enclosed is a report of the fiscal monitoring review of the East Central College, a not-for-profit organization, WIA Program, for the period July 1, 2011 through March 31, 2012. 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 East Central College. Fieldwork was completed on May 3, 2012.

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, Saint 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.

Respectfully,

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)**

**EAST CENTRAL COLLEGE  
CONTRACT #413-12  
CFDA #17.269**

**FISCAL MONITORING REVIEW**

**JULY 1, 2011 THROUGH MARCH 31, 2012**

**PROJECT #2012-SLATE03**

**DATE ISSUED: JUNE 4, 2012**

**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)**  
**EAST CENTRAL COLLEGE**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2011 THROUGH MARCH 31, 2012**

**TABLE OF CONTENTS**

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

## INTRODUCTION

### Background

**Contract Name:** East Central College  
**Contract Number:** 413-12  
**Contract Period:** July 1, 2011 through June 30, 2012  
**CFDA Number:** 17.269  
**Contract Amount:** \$328,568

This contract Workforce Investment Act (WIA) funds to East Central College (Agency) to promote the delivery of advanced training in healthcare technology, green technology, and networking skills.

### 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, 2011 through June 30, 2012 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 3, 2012.

### Exit Conference

The Agency was offered the opportunity for an exit conference on May 7, 2012, but the Agency declined.

## 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 previous fiscal monitoring report, Project #2011-SLATE6 issued June 29, 2011 noted no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the calendar year ending June 30, 2011 therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated October 27, 2011 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were no material weaknesses or significant deficiencies identified in the audit of the financial statements or the federal awards. There were no findings required to be reported in accordance with Section .510(a) of OMB Circular A-133.

The Agency did not qualify as a low risk auditee.

### **Summary of Current Observations**

There were no observations.