



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the City of St. Louis - St. Louis Agency on Training and Employment (SLATE)

Contractor Payroll Documentation	SLATE personnel reimbursed contractors for employee wages without ensuring time and payroll documentation submitted to the agency was complete or complied with policy.
Expenditures	The SLATE fiscal department did not prepare disbursement vouchers timely and did not always stamp supporting documentation for expenses as received by the fiscal department.
Capital Asset Inventory	SLATE personnel did not perform an annual physical inventory of capital assets as required by policy.
Annual Report	SLATE personnel misstated the number of clients placed for employment in its annual report and the report was not corrected after the error was identified.

In the areas audited, the overall performance of this entity was **Fair**.\*

\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



**Nicole Galloway, CPA**  
Missouri State Auditor

## RECOMMENDATION SUMMARY

---

### **Recommendations in the audit of City of St. Louis - St. Louis Agency on Training and Employment (SLATE)**

Contractor Payroll Documentation	The SLATE ensure all contracted employee payroll documentation is complete and accurate prior to reimbursing contractors.
Expenditures	The SLATE prepare disbursement vouchers for expenditures timely and ensure all expenditures are accounted for by the fiscal department and stamped as received.
Capital Asset Inventory	The SLATE ensure an annual inventory of capital assets is conducted and documented.
Annual Report	The SLATE ensure data presented is adequately reviewed prior to publication. If data is found to be inaccurate, the SLATE should ensure the corrected information is made public.