



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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August 18, 2015

Kim Gladstone, Vice President
BJC Behavioral Health
1430 Olive, Suite 400
St. Louis, MO 63103

RE: BJC Behavioral Health (Project #2015-AH09)

Dear Ms. Gladstone:

Enclosed is a report of the fiscal monitoring review of BJC Behavioral Health for the period April 1, 2014 through March 31, 2015. 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 BJC Behavioral Health. Fieldwork was completed on August 10, 2015.

This review was made under the authorization contained in Section 2, Article XV, of the Charter, City of Saint 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 Affordable Housing Commission 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. Ishmael Ikpeama
Internal Audit Supervisor

Enclosure

CC: April Ford Griffin, Executive Director - Affordable Housing Commission



CITY OF ST. LOUIS

AFFORDABLE HOUSING COMMISSION (AHC)

**BJC BEHAVIORAL HEALTH
CONTRACT #14-14G**

**FISCAL MONITORING REVIEW
APRIL 1, 2014 THROUGH MARCH 31, 2015**

PROJECT #2015-AH09

DATE ISSUED: AUGUST 18, 2015

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
AFFORDABLE HOUSING COMMISSION (AHC)
BJC BEHAVIORAL HEALTH
FISCAL MONITORING REVIEW
APRIL 1, 2014 THROUGH MARCH 31, 2015**

TABLE OF CONTENTS

SUMMARY	1
Background	1
Purpose	1
Scope and Methodology	1
Status of Prior Observations	1
Summary of Observations	2
Conclusion.....	2
Management’s Response.....	2

**CITY OF ST. LOUIS
AFFORDABLE HOUSING COMMISSION (AHC)
BJC BEHAVIORAL HEALTH
FISCAL MONITORING REVIEW
APRIL 1, 2014 THROUGH MARCH 31, 2015**

SUMMARY

Background

Contract Name:	BJC Behavioral Health
Contract Numbers:	14-14G
Contract Period	April 1, 2014 through March 31, 2015
Contract Amount:	\$25,000

The contract provided funds from the Affordable Housing Commission (AHC) to BJC Behavioral Health (Agency) to provide one-time emergency rental assistance to twenty-five or more low income, and disabled clients of BJC. Assistance was made in rental assistance/deposit or mortgage payment. Payments were subject to meeting the 50% median income requirement and documentation of homelessness or threat of eviction or foreclosure.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local AHC requirements for the period of April 1, 2014 through March 31, 2015, and make recommendations for improvements, as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls related to the grant administered by AHC. Evidence supporting the reports the Agency submitted was tested and other procedures were performed as considered necessary.

Status of Prior Observations

The Agency did not have previous fiscal monitoring reviews relative to this project.

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BJC BEHAVIORAL HEALTH
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SUMMARY

Summary of Observations

Several strengths were noted within the Agency's operational activities. These included, but were not limited to the following:

- The Board meets annually to discuss and highlight areas of clinical quality, service excellence, work force development, activity and financial performance. No going concern issues were noted.
- The corporation obtained both the Commission on Accreditation of Rehabilitation Facilities (CARF) and Joint Commission Accreditation in 2014. They were advised that the performance of BJC was the best they had seen to date and they had set the standard for others to meet.
- The Department of Mental Health conducted their 2014 billing audit which went well according to the Board minutes. In addition, clients who were interviewed as part of the process reported that health care services rendered were great.

Conclusion

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

Management's Response

Since there were no current observations, a management response was not required.