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

January 23, 2014

FILE COPY

Laura Pennington, Executive Director
St. Phillipine Home (Queen of Peace)
325 N. Newstead
St. Louis, MO 63108

RE: Supportive Housing Program (SHP) (Project #2013-HOM17)

Dear Ms. Pennington:

Enclosed is a report of the fiscal monitoring review of the St. Phillipine Home (Queen of Peace), a not-for-profit organization, SHP Program, for the period July 1, 2012 through March 31, 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 St. Phillipine Home (Queen of Peace). Fieldwork was completed on June 10, 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 City of St. Louis, Department of Human Services (DHS) 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, CGMA
Internal Audit Executive

Enclosure

cc: Parimal Mehta, Fiscal Manager, DHS
Antoinette Triplett, Manager II -Homeless Services, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)**

**ST. PHILLIPINE HOME (QUEEN OF PEACE)
CONTRACT #64224
CFDA #14.235**

FISCAL MONITORING REVIEW

JULY 1, 2012 THROUGH MARCH 31, 2013

PROJECT #2013-HOM17

DATE ISSUED: JANUARY 23, 2014

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
ST. PHILLIPINE HOME (QUEEN OF PEACE)
FISCAL MONITORING REVIEW
JULY 1, 2012 THROUGH MARCH 31, 2013**

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INTRODUCTION

Background

Contract Name: St. Phillipine Home (Queen of Peace)

Contract Number: 64224

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

CFDA Number: 14.235

Contract Amount: \$585,289

This contract provided Supportive Housing Program (SHP) funds to St. Phillipine Home (Queen of Peace) (Agency) to provide gender-specific, family-centered behavioral healthcare to women with addiction and their children living in the St. Louis City area.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2012 through August 31, 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 the Department of Human Services (DHS). Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on June 10, 2013.

Exit Conference

An exit conference was offered to the Agency on July xx, 2013, but declined.

SUMMARY OF OBSERVATIONS

Conclusion

There was no evidence to suggest that the Agency did not fully comply with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-HOM20 issued July 25, 2012 contained no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the fiscal year ending June 30, 2012; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report, dated October 30, 2012, rendered unqualified opinions on both the general purpose financial statements as well as the report on compliance for major programs. There were no material weaknesses identified and no significant deficiencies identified that were considered to be a material weaknesses for major federal awards. There were significant deficiencies identified that's not considered to be material weaknesses to internal controls over major programs.

There were audit findings disclosed that are required to be reported in accordance with section 510 (a) of the OMB Circular A-133. However, these findings were not related to the SHP grants passed through the City of St. Louis.

The Agency did qualify as a low-risk auditee.

IAS reviewed the report on January 16, 2013, and recommended the report be accepted.

Summary of Current Observations

There were no current observations.