



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

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Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

December 6, 2011

Judy Bentley, President / CEO
Community Health-In-Partnership Services
2431 N. Grand
St. Louis, MO 63106

RE: Community Development Block Grant (CDBG) (Project #2012-CDA15)

Dear Ms. Bentley:

Enclosed is a report of the fiscal monitoring review of the Community Health-In-Partnership Services (CHIPS), a not-for-profit organization, CDBG Programs, for the period January 1, 2011, through September 30, 2011. 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 CHIPS. Fieldwork was completed on October 21, 2011.

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, Community Development Administration (CDA) 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: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**COMMUNITY HEALTH-IN-PARTNERSHIP SERVICES (CHIPS)
CONTRACT #11-13-79
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH SEPTEMBER 30, 2011

PROJECT #2012-CDA15

DATE ISSUED: DECEMBER 6, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
COMMUNITY HEALTH-IN-PARTNERSHIP SERVICES (CHIPS)
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Community Health-In-Partnership Services (CHIPS)

Contract Number: 11-13-79

Contract Period: January 1, 2011 through December 31, 2011

CFDA Number: 14.218

Contract Amount: \$66,262

The contract provided Community Development Block Grant (CDBG) fund to CHIPS (Agency) to provide primary health care and social service programs for uninsured and under served women, children, and their families residing in the near north side of the city.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2011, through September 30, 2011, 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 Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on October 21, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-CDA5 issued March 29, 2011, noted two observations.

1. Opportunity to timely file IRS 990 in a timely manner. **(Resolved)**
2. Opportunity to submit monthly financial reporting in a timely manner. **(Resolved)**

A-133 Status

According to a letter received from the Agency dated October 12, 2011, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2010, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.