



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

September 1, 2011

Steven Campbell, Executive Director
Peter and Paul Community Services, Inc.
1025 Park
St. Louis, Mo 63104

RE: Housing Opportunities for Persons with AIDS (HOPWA) (Project #2011-DOH08)

Dear Mr. Campbell:

Enclosed is a report of the fiscal monitoring review of Peter and Paul Community Services, Inc., a not-for-profit organization, HOPWA program, for the period January 1, 2010 through April 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 Peter and Paul Community Services, Inc. Fieldwork was completed on May 17, 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 Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure:

cc: Joan McCray, Fiscal Manager, DOH
Sylvia Nelson, Grants Administrator, DOH



CITY OF ST. LOUIS CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS
(HOPWA)**

**PETER AND PAUL COMMUNITY SERVICES, INC.
CONTRACT #HD-10-30
CFDA #14.241**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH APRIL 30, 2011

Project #2011-DOH08

DATE ISSUED: SEPTEMBER 1, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)
PETER AND PAUL COMMUNITY SERVICES, INC.
FISCAL MONITORING REVIEW
JANUARY 1, 2010 THROUGH APRIL 30, 2011**

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INTRODUCTION

Background

Contract Name: Peter and Paul Community Services, Inc.

Contract Number: HD-10-30 (HOPWA)

CFDA Number: 14.241

Contract Period: January 1, 2010 through June 30, 2011

Contract Amount: \$220,000

This contract provided Housing Opportunities for Persons with AIDS (HOPWA) funds to Peter and Paul Community Services, Inc (Agency) to provide housing assistance to persons with HIV/AIDS and their families in the Greater St. Louis area. It also provides assistance for the special needs of households to establish and maintain stable housing, there by reducing the risk of homelessness and improving access to health care and other supportive services.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period January 1, 2010 through April 30, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquires were made regarding the Agency's internal controls relating to the grant administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on May 17, 2011.

Exit Conference

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

OBSERVATIONS

Conclusion

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

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-DOH06, issued on June 29, 2010, contained no observations.

A-133 Status

The Agency did expend over \$500,000 in federal awards for the fiscal year ended June 30, 2010 and was required to have an A-133 audit.

The report dated October 18, 2010, expressed unqualified opinions on the financial statements and the federal awards. There were no material weaknesses or significant deficiencies identified.

The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.