



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
SUPPORTIVE HOUSING PROGRAM (SHP)**

**ST. PATRICK CENTER
DOCUMENTS #64222, #64868, #64872, & #64867
CFDA # 14.231 AND #14.235**

**FISCAL MONITORING REVIEW
JANUARY 1, 2012 THROUGH MARCH 31, 2013**

PROJECT #2013-HOM14

DATE ISSUED: SEPTEMBER 13, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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

FILE COPY

September 13, 2013

Christopher Wood, Chief Financial Officer
St. Patrick Center
800 North Tucker
St. Louis, MO 63101

RE: St. Patrick Center (Project #2013-HOM14)

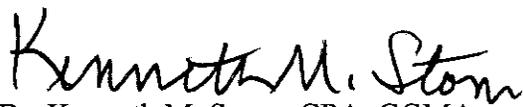
Dear Mr. Wood:

Enclosed is a report of our fiscal monitoring review of St. Patrick Center for the period January 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. Patrick Center. Fieldwork was completed on July 30, 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: Antoinette Triplette, Program Manager, DHS
Paul Mehta, Fiscal Manager, DHS
Greg Vogelweid, Chief Operating Officer

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INTRODUCTION

Background

Contract Name: St. Patrick Center

Document Numbers: 64222, 64868, 64872, & 64867

CFDA Numbers: 14.231 and 14.235

Contract Period: January 1, 2012 through December 31, 2012 (64222)
July 1, 2012 through June 30, 2013 (64868)
October 1, 2012 through September 30, 2013 (64872)
October 1, 2012 through September 30, 2013 (64867)

Contract Amount: \$59,470 (64222)
\$297,467 (64868)
\$424,937 (64872)
\$516,174 (64867)

These contracts provided funds from Department of Human Services (DHS) Federal Emergency Shelter Grant (FESG) and Supportive Housing Program (SHP) to the St. Patrick Center (Agency) to provide a safe, secure environment to include a clean, well-maintained place to sleep and the basic needs of food and clothing in an emergency shelter to homeless, mentally ill and/or chemically dependent women.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local DHS requirements for the period January 1, 2012 through March 31, 2013, and make recommendations for improvements, as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DHS. Evidence supporting the reports the Agency submitted was tested and other procedures were performed, as considered necessary.

Exit Conference

The Agency was offered the opportunity for an exit conference on August 27, 2013, but declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found 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-HOM12), issued July 31, 2012, noted no observations.

A-133 Status

The Agency is part of the Roman Catholic Archdiocese of St. Louis which did expend \$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 single audit report was dated October 30, 2012 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were no material weaknesses or significant deficiencies identified in the audit of the financial statements. There were three findings considered significant deficiencies in the audit on the federal awards. There were also two findings that were required to be reported in accordance with Section 510(a) of OMB Circular A-133; however these findings did not correspond to the SHP or FESG grants that passed through the City of St. Louis. The Agency did qualify as a low risk auditee.

Summary of Current Observations

There were no current observations.