



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

January 4, 2012

Linda Clark , Executive Director  
St. Patrick Center  
800 North Tucker  
St. Louis, MO 63101

RE: Supportive Housing Program (SHP) And Federal Emergency Shelter Grant (FESG)  
(Project #2011-HOM22) **RE-ISSUED**

Dear Ms. Clark:

Enclosed is a report of our fiscal monitoring review of St. Patrick Center, a not-for-profit organization, SHP and FESG program, for the period January 1, 2010 through May 31, 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 St. Patrick Center. Fieldwork was completed on June 27, 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, Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

*The original fiscal monitoring report, issued on December 22, 2011, incorrectly stated on page 2 of the report that St. Patrick's OMB Circular A-133 report, dated October 20, 2010, for the fiscal year ended June 30, 2010, rendered qualified opinions on both compliance with the requirements applicable to major federal awards and the general-purpose financial statements. The report is being re-issued to re-state that the OMB Circular A-133 report rendered unqualified opinions on both compliance with the requirements applicable to major federal awards and the general purpose financial statements (see page2).*

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Paul Mehta, Fiscal Manager, DHS  
Antoinette Triplett, Program Manger II, DHS



# CITY OF ST. LOUIS

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

**ST. PATRICK CENTER  
CONTRACT #58358, #59761, #61834 & #\*  
CFDA #14.235 & #14.231**

*\*Contract # was not available for this SHP contract*

**FISCAL MONITORING REVIEW  
OCTOBER 1, 2010 THROUGH MARCH 31, 2011**

**PROJECT #2011-HOM22**

**DATE RE-ISSUED: JANUARY 4, 2012**

**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)  
FEDERAL EMERGENCY SHELTER GRANT (FESG)  
ST. PATRICK CENTER  
FISCAL MONITORING REVIEW  
JANUARY 1, 2010 THROUGH MAY 31, 2011**

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## INTRODUCTION

### Background

**Contract Name:** St. Patrick Center

**Contract Numbers:** 58358 (SHP)  
61834 (SHP)  
Not available (SHP)  
59761 (FESG)

**CFDA Numbers:** 14.235 (SHP)  
14.231 (FESG)

**Contract Periods:** October 1, 2008 through September 30, 2011 (Contract #58358)  
January 1, 2010 through December 31, 2010 (Contract #61834)  
October 1, 2009 through September 30, 2011 (Contract # not available)  
July 1, 2010 through June 30, 2011 (Contract #59761)

**Contract Amounts:** \$1,558,530 (Contract #58358)  
\$297,467 (Contract #61834)  
\$849,874 (Contract # not available)  
\$48,800 (Contract #59761)

These contracts provided Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG) funds to St. Patrick Center (Agency) for assistance in helping the homeless obtain and remain in permanent housing by providing the funds necessary to increase participants skills and income and empower veterans to achieve greater self determination in the City of St. Louis.

### Purpose

The purpose the review was to determine Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2010 through May 31, 2011, 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 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 27, 2011.

### Exit Conference

An exit conference was not required because there were no current observations.

## SUMMARY OF OBSERVATIONS

### Conclusion

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

### Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-HOM14, issued March 7, 2011, contained one observation:

- The Agency did not have two authorized signatures on grant disbursement checks  
**(Resolved)**

### A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report, which covered the entire Archdiocese of St. Louis, MO, was dated October 20, 2011, and rendered an unqualified opinion regarding compliance with requirements applicable to major federal awards. There were no material weaknesses or significant deficiencies, noted that applied to internal controls and federal awards. The two reportable conditions identified in the report did not relate to SHP or EFSG funds passed through the City of St. Louis.

The auditors issued an unqualified opinion on the general-purpose financial statements. The Agency did not qualify as a low-risk auditee.

This report was reviewed by IAS on May 2, 2011 and it was recommended that the report be accepted.

### Summary of Current Observations

There were no current observations.