



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 22, 2011

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

RE: Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG)
(Project #2011-HOM 22)

Dear Ms. Clark:

Enclosed is a report of our fiscal monitoring review of the St. Patrick Center, a not-for-profit organization, SHP and FESG, 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.

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 & #-----***
**Contract # is not available for this SHP contract*

CFDA #14.235 &14.231

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

PROJECT #2011-HOM 22

DATE ISSUED: DECEMBER 22, 2011

**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. PATRICK CENTER
FISCAL MONITORING REVIEW
JANUARY 1, 2010 THROUGH MAY 31, 2011**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: St. Patrick Center

Contract Number: 58358 (SHP)
61834 (SHP)
Not Available (SHP)
59761 (FESG)

CFDA Number: 14.235 (SHP)
14.231 (FESG)

Contract Period: 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). The purpose of these grants are to assist the homeless individuals in the City of St. Louis obtain and remain in permanent housing by increasing their skills and income and by empowering them to achieve greater self determination.

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 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 September 30, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The A-133 report which covered the entire Archdiocese of St. Louis, MO, dated October 20, rendered a qualified opinion regarding compliance with requirements applicable to major federal awards. There were material weaknesses or significant deficiencies, noted that applied to internal controls and federal awards. The Report contained two reportable conditions; however, they were not related to SHP or FESG.

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

It is recommended that the A-133 report be accepted.

Summary of Current Observations

There were no current observations.