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CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

July 25, 2012

Laura Pennington, Executive Director
St. Philippine
325 North Newstead
St. Louis, MO 63108

RE: Supportive Housing Program (SHP) (Project #2012-HOM20)

Dear Ms. Pennington:

Enclosed is a report of the fiscal monitoring review of the St. Philippine, a not-for-profit organization, SHP Program, for the period July 1, 2011 through April 30, 2012. 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. Philippine. Fieldwork was completed on June 28, 2012.

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
Internal Audit Executive

Enclosure

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



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)**

**ST. PHILIPPINE
CONTRACT #62905
CFDA #14.235**

FISCAL MONITORING REVIEW

JULY 1, 2011 THROUGH APRIL 30, 2012

PROJECT #2012-HOM20

DATE ISSUED: JULY 25, 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)
ST. PHILIPPINE
FISCAL MONITORING REVIEW
JULY 1, 2011 THROUGH APRIL 30, 2012**

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INTRODUCTION

Background

Contract Name: St. Philippine

Contract Number: 62905

Contract Period: July 1, 2011 through June 30, 2012

CFDA Number: 14.235

Contract Amount: \$585,289

The contract provided Supportive Housing Program (SHP) funds to St. Philippine (Agency) for assistance in helping homeless, drug and or alcohol dependant women and their dependant children. The program helps women to obtain and maintain sobriety by providing counseling, job skills, income, and empowerment to achieve greater self determination in the City of St. Louis.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local Department of Human Services (DHS) requirements for the period July 1, 2011 through April 30, 2012 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 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 28, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference on July 5, 2012, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

There was no evidence 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 #2011-HOM28 issued December 13, 2011 had no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the fiscal year ending June 30, 2011, therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated December 19, 2011 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were no material weaknesses or significant deficiencies. There were two findings that were required to be reported in accordance with Section 510(a) of OMB Circular A-133. However these findings were not related to the SHP grants passed through the City of St. Louis.

The Agency did not qualify as a low risk auditee.

IAS reviewed the report on April 30, 2012 and recommended that the report be accepted.

Summary of Current Observations

There were no current observations.