



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

December 29, 2010

Steve Campbell, Executive Director
Peter & Paul Community Services
1025 Park
St. Louis, MO 63104

RE: Supportive Housing Program (SHP) (Project #2010-HOM18)

Dear Mr. Campbell:

Enclosed is a report of the fiscal monitoring review of the Peter & Paul Community Services, a not-for-profit organization, SHP program, for the period August 1, 2009 through May 31, 2010. 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 the Peter & Paul Community Services. Fieldwork was completed on July 29, 2010.

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) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Walter Danneman, Accounting Coordinator, DHS
Antoinette Triplett, Manager II - Homeless Services, DHS



CITY OF ST. LOUIS

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

**PETER & PAUL COMMUNITY SERVICES
CONTRACT #60435
CFDA #14.235**

FISCAL MONITORING REVIEW

AUGUST 1, 2009 THROUGH MAY 31, 2010

PROJECT #2010-HOM18

DATE ISSUED: DECEMBER 29, 2010

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS) - HOMELESS SERVICES
SUPPORTIVE HOUSING PROGRAM
PETER & PAUL COMMUNITY SERVICES
FISCAL MONITORING REVIEW
AUGUST 1, 2009 THROUGH MAY 31, 2010

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INTRODUCTION

Background

Contract Name: Peter & Paul Community Services
Contract Number: 60435
CFDA Number: 14.235
Contract Period: August 1, 2009 through May 31, 2010
Contract Amount: \$291,717

The contract provided Supportive Housing Program (SHP) funds to Peter & Paul Community Services (Agency) to assist homeless individuals and families in the City of St. Louis who are in transition from homelessness to independency and permanent housing.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local DHS requirements for the period August 1, 2009, through May 31, 2010, 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 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.

Exit Conference

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

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 #2009-HOM21, issued September 30, 2009, contained one observation:

- Opportunity to implement segregation of duties (**Resolved**)

A-133 Status

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

The report dated September 30, 2010 rendered unqualified opinions on financial statements and compliance for major programs. There were no material weaknesses or significant deficiencies identified that were considered to be material weaknesses to the financial statements or internal control over major programs. There were no audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133.

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

Summary of Current Observations

There were no current observations.