



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

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Comptroller

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November 5, 2010

Connie Neumann, Executive Director
St. Philippine Home
325 N. Newstead
St. Louis, MO 63108

RE: Supportive Housing Program (SHP) (Project #2010-HOM9)

Dear Ms. Neumann:

Enclosed is a report of the fiscal monitoring review of the St. Philippine Home, a not-for-profit organization, SHP, for the period July 1, 2009 through November 30, 2009. 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 St. Philippine Home. Fieldwork was completed on January 22, 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 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)**

**ST. PHILIPPINE HOME
CONTRACT #59820
CFDA #14.235**

FISCAL MONITORING REVIEW

JULY 1, 2009 THROUGH NOVEMBER 30, 2009

PROJECT #2010-HOM9

DATE ISSUED: NOVEMBER 5, 2010

**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 HOME
FISCAL MONITORING REVIEW
JULY 1, 2009 THROUGH NOVEMBER 30, 2009**

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INTRODUCTION

Background

Contract Name: St. Philippine Home

Contract Number: 59820

CFDA Number: 14.235

Contract Period: July 1, 2009 through November 30, 2009

Contract Amount: \$585,290

The contract provided Supportive Housing Program (SHP) funds to the St. Philippine Home (Agency) to provide supportive services to families who are at risk of becoming homeless.

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, 2009, through November 30, 2009, 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 January 22, 2010.

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-HOM16, issued October 12, 2009, contained two observations:

1. The Agency did not submit monthly financial reports in a timely manner (**Resolved**)
2. The Agency did not keep inventory of grant funded equipment (**Resolved**)

A-133 Status

The Agency was required to have an A-133 Audit for its fiscal year ending June 30, 2009 because it expended more than \$500,000 in federal funds. As part of Catholic Charities, the agency was covered under the A-133 Audit Report for the Archdiocese of St. Louis.

The report dated October 13, 2009, rendered unqualified opinions on the financial statements and federal awards. There were no instances of noncompliance, material weaknesses or significant deficiencies identified.

The audit did not disclose any findings required to be reported in accordance with OMB Circular A-133.

The agency did not qualify as low-risk auditee.

Summary of Current Observations

There were no current observations.