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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 608  
St. Louis, Missouri 63101  
(314) 622-4723  
Fax: (314) 613-3004

October 11, 2006

Robert Nelson, Executive Director  
Christian Service Center  
1000 N. 19<sup>th</sup> Street  
St. Louis, MO 63106

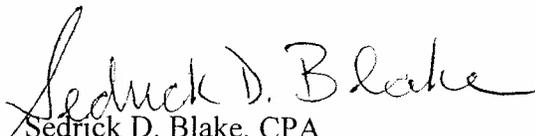
RE: Fiscal Monitoring Report of Christian Service Center, Homeless Challenge Program (HCP) (#2007-HOM9)

Dear Mr. Nelson:

Enclosed is a report of our fiscal monitoring review of the Christian Service Center (Document #50613) for the periods October 1, 2004 through September 30, 2005. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Christian Service Center. Our fieldwork was completed on September 26, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,

  
Sedrick D. Blake, CPA  
Internal Audit Executive

Enclosure

cc: Honorable Darlene Green, Comptroller  
Patrick Brennan, Fiscal Manager, Department of Human Services



# CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES PROGRAM*

*CHRISTIAN SERVICE CENTER  
HOMELESS CHALLENGE PROGRAM (HCP)  
DOCUMENT #50613*

*FISCAL MONITORING REVIEW*

*OCTOBER 1, 2004 THROUGH SEPTEMBER 30, 2005*

*PROJECT #2007-HOM9*

*DATE ISSUED: OCTOBER 11, 2006*

*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  
CHRISTIAN SERVICE CENTER  
DOCUMENT #50613  
FISCAL MONITORING REVIEW  
OCTOBER 1, 2004 THROUGH SEPTEMBER 30, 2005**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES  
CHRISTIAN SERVICE CENTER  
DOCUMENT #50613  
FISCAL MONITORING REVIEW  
OCTOBER 1, 2004 THROUGH SEPTEMBER 30, 2005**

**INTRODUCTION**

**Background**

**Contract Name:** Christian Service Center

**Document Number:** #50613

**Contract Periods:** October 1, 2004 through September 30, 2005

**Contract Amounts:** \$43,107.00

The contract provided funds from the Department of Housing and Urban Development (HUD) Homeless Challenge Program (HCP) to Christian Service Center to provide shelter and supportive services to homeless individuals and families in the City of St. Louis.

**Purpose**

The purpose of this fiscal monitoring review was to determine Christian Service Center's (Document #50613) compliance with federal, state and local Department of Human Services (DHS) requirements for the periods October 1, 2004 through September 30, 2005.

**Scope and Methodology**

We made inquiries regarding Christian Service Center's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on September 26, 2006.

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest Christian Service Center did not fully comply with federal, state and local DHS requirements.

**Status of Prior Observations**

As of the most recent fiscal monitoring report dated June 22, 2005 there were no prior observations.

**A-133 Status**

According to letters received from the Agency's auditor dated December 9, 2004 and December 23, 2005, the Agency did not expend \$500,000 or more in federal funds for the years ending June 30, 2004 and June 30, 2005 and thus did not have to file A-133 audit reports.

**Summary of Current Observations**

We did not have any observations.