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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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September 28, 2004

Ms. Terri Hicks, Director
Little Sisters of the Poor
3225 N. Florissant
St. Louis, MO 63107

RE: Fiscal Monitoring Report of Little Sisters of the Poor (2005-SLA6)

Dear Ms. Hicks:

Enclosed is a report of our fiscal monitoring review of Little Sisters of the Poor's contract with the Department of Human Services (Contract #48984) for the period August 1, 2004 through August 31, 2004. 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 Little Sisters of the Poor. Our fieldwork was substantially completed on September 22, 2004.

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 to provide fiscal monitoring to all grant sub-recipients. If you have any questions, please contact me at 613-7257.

Sincerely,

Thomas Bozzo, CPA

Dwayne Crandall, MHA, CIA, CPA
Internal Audit Supervisor

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

Enclosure



CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES (DHS)
ST. LOUIS AREA AGENCY ON AGING (SLAAA)*

*LITTLE SISTERS OF THE POOR
DOCUMENT #48948*

FISCAL MONITORING REVIEW

AUGUST 1, 2004 THROUGH AUGUST 31, 2004

PROJECT #2005-SLA6

DATE ISSUED: SEPTEMBER 28, 2004

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
ST. LOUIS AREA AGENCY ON AGING (SLAAA)
LITTLE SISTERS OF THE POOR
FISCAL MONITORING REVIEW
AUGUST 1, 2004 THROUGH AUGUST 31, 2004

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
ST. LOUIS AREA AGENCY ON AGING (SLAAA)
LITTLE SISTERS OF THE POOR
FISCAL MONITORING REVIEW
AUGUST 1, 2004 THROUGH AUGUST 31, 2004**

INTRODUCTION

Background

Contract Name: Little Sisters of the Poor
Contract Period: July 1, 2004 through June 30, 2005
Contract Amount: \$10,752
Contract Number: 48948

The funds are used to provide services such as congregate meals for elderly and disabled residents of the City of St. Louis, in accordance with Title III of the Older Americans Act.

Purpose

Our purpose was to determine Little Sisters of the Poor's compliance with federal, state and local Department of Human Service (DHS) requirements for the period August 1, 2004 through August 31, 2004 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Little Sisters of the Poor's internal controls relating to the grant administered by St. Louis Area Agency on Aging (SLAAA), tested evidence supporting the reports the agency submitted to SLAAA and performed other procedures considered necessary. Our fieldwork was substantially completed on September 22, 2004.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that the Little Sisters of the Poor did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The prior fiscal monitoring review, dated October 1, 2003 noted no observations.

A-133 Status

We obtained a letter from the Director of the Agency, dated September 23, 2004 stating that an A-133 Audit was not required because the Agency did not expend \$300,000 or more in Federal funds for the year ended December 31, 2003.

Summary of Current Observations

We did not have any observations.

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