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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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March 14, 2005

Ms. Loretta Anderson, Director
St. Louis Senior Center
5602 Arsenal
St. Louis, MO 63139

RE: Fiscal Monitoring Report of St. Louis Senior Center (2005-SLA13)

Dear Ms. Anderson:

Enclosed is a report of our fiscal monitoring review of St. Louis Senior Center's contract with the Department of Human Services (Contract #45489) for the period July 1, 2004 through October 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 St. Louis Senior Center. Our fieldwork was substantially completed on November 23, 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 Dwayne Crandall at 613-7257.

Sincerely,

A handwritten signature in black ink, appearing to read "Mohammad Adil".

Mohammad Adil, CPA
Internal Audit Manager

cc: Honorable Darlene Green, Comptroller
Patrick Brennan, Accounting Manager, Department of Human Services
Dwayne Crandall, Internal Audit Supervisor

Enclosure



CITY OF ST. LOUIS

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

*ST. LOUIS SENIOR CENTER
DOCUMENT #45489*

FISCAL MONITORING REVIEW

JULY 1, 2004 THROUGH OCTOBER 31, 2004

PROJECT #2005-SLA13

DATE ISSUED: MARCH 14, 2005

*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)
ST. LOUIS SENIOR CENTER
FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH OCTOBER 31, 2004**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
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FISCAL MONITORING REVIEW
JULY 1, 2004 THROUGH OCTOBER 31, 2004**

INTRODUCTION

Background

Contract Name: St. Louis Senior Center

Contract Period: July 1, 2004 through June 30, 2005

Contract Amount: \$49,737

Contract Number: 45489

The funds are used to provide services such as congregate meals and home delivered 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 St. Louis Senior Center's compliance with federal, state and local Department of Human Service (DHS) requirements for the period July 1, 2004 through October 31, 2004 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding St. Louis Senior Center'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 November 23, 2004. Management's responses were received on March 11, 2005 and have been incorporated into this report.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

St. Louis Senior Center did not fully comply with federal, state and local Department of Human Services' requirements.

Status of Prior Observations

The prior fiscal monitoring review, dated October 20, 2003 noted an observation:

- Failure to obtain full signatures from clients for congregate meals. **Resolved.**

A-133 Status

We obtained a letter from the Director of the Agency, dated March 19, 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 made recommendations for the following observations, which if implemented, could assist St. Louis Senior Center in fully complying with federal, state, and local DHS requirements.

- Total expenditures were not accurately reported.

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**DETAILED OBSERVATIONS, RECOMMENDATIONS,
AND MANagements RESPONSES**

Total Expenditures were not Accurately Reported

The Department of Human Services policy guidelines require the Agency to submit accurate monthly reports. The Agency's Non-Federal report for October 2004 was inaccurate. Total expenditures reported to SLAAA as of October 2004 Year to Date were \$22,117.59. We reviewed the Agency's financial statements and calculated the total expenditures to be \$34,121.41. This is an understatement of \$12,003.82. This error could affect the Agency's Non-Federal Other Cash (NFOC), and ultimately can affect the matching requirement. After our discovery of the error, the Agency contacted DHS who instructed the correction be made in the subsequent month.

Recommendation

We recommend the Agency submit accurate Non-Federal reports to DHS in the future.

Management's Response

The Agency's Non-Federal report for October expenditures for 2004 were reported [inaccurately]. The error was corrected the [next] month at DHS request. The St. Louis Senior Center has accepted [LAS'] recommendation to report Non-Federal reports [accurately] to DHS in the future.