



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

April 4, 2005

Ms. Susan Hauser  
Chief Financial Officer  
Legal Services of Eastern Missouri  
4232 Forest Park Blvd.  
St. Louis, MO 63108

RE: Fiscal Monitoring Report of Legal Services of Eastern Missouri (2005-  
SLA18)

Dear Ms. Hauser:

Enclosed is a report of our fiscal monitoring review of Legal Services of Eastern Missouri's contract with the Department of Human Services (Contract #49184) for the period July 1, 2004 through February 28, 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 Legal Services of Eastern Missouri. Our fieldwork was substantially completed on February 28, 2005.

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 613-7410.

Sincerely,

Mohammad Adil, CPA  
Internal Audit Manager

Enclosure

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



# CITY OF ST. LOUIS

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

*LEGAL SERVICES OF EASTERN MISSOURI  
DOCUMENT #49184*

*FISCAL MONITORING REVIEW*

*JULY 1, 2004 THROUGH FEBRUARY 28, 2005*

*PROJECT #2005-SLA18*

*DATE ISSUED: APRIL 4, 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)  
LEGAL SERVICES OF EASTERN MISSOURI  
FISCAL MONITORING REVIEW  
JULY 1, 2004 THROUGH FEBRUARY 28, 2005**

**TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Page(s)</u></b>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
CONCLUSION AND SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
ST. LOUIS AREA AGENCY ON AGING (SLAAA)  
LEGAL SERVICES OF EASTERN MISSOURI  
FISCAL MONITORING REVIEW  
JULY 1, 2004 THROUGH FEBRUARY 28, 2005**

**INTRODUCTION**

**Background**

**Contract Name:** Legal Services of Eastern Missouri

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

**Contract Amount:** \$39,708

**Contract Number:** 49184

The funds are used to provide legal assistance 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 Legal Services of Eastern Missouri's compliance with federal, state and local Department of Human Service (DHS) requirements for the period July 1, 2004 through February 28, 2005 and make recommendations for improvements.

**Scope and Methodology**

We made inquiries regarding Legal Services of Eastern Missouri'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 February 28, 2005.

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
ST. LOUIS AREA AGENCY ON AGING (SLAAA)  
LEGAL SERVICES OF EASTERN MISSOURI  
FISCAL MONITORING REVIEW  
JULY 1, 2004 THROUGH FEBRUARY 28, 2005**

**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that Legal Services of Eastern Missouri did not fully comply with federal, state and local DHS requirements.

**Status of Prior Observations**

The prior fiscal monitoring review, dated December 2, 2003, made no observations.

**A-133 Status**

The independent auditors' report for the year ended December 31, 2003, dated April 8, 2004, expressed an unqualified opinion on the general purpose financial statements and the A-133 report on major federal programs. No instances of noncompliance, material weaknesses, reportable conditions or audit findings were noted. Internal Audit compared the Agency's Schedule of Expenditures of Federal Awards with City Records and noted the Agency understated its federal awards by \$4,000.

**Summary of Current Observations**

We did not have any observations.