



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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March 11, 2005

Ms. Pamela Jackson, Director  
Knew A.G.E. Consultant  
4055 Laclede, Suite 211  
St. Louis, MO 63108

RE: Fiscal Monitoring Report of Knew A.G.E. Consultant (2005-SLA21)

Dear Ms. Jackson:

Enclosed is a report of our fiscal monitoring review of Knew A.G.E. Consultant's contract with the Department of Human Services (Contract #48790) 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 Knew A.G.E. Consultant. 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 613-7257.

Sincerely,

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)  
KNEW A.G.E. CONSULTANT  
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)*

*KNEW A.G.E. CONSULTANT  
DOCUMENT #48790*

*FISCAL MONITORING REVIEW*

*JULY 1, 2004 THROUGH FEBRUARY 28, 2005*

*PROJECT #2005-SLA21*

*DATE ISSUED: MARCH 11, 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)  
KNEW A.G.E. CONSULTANT  
FISCAL MONITORING REVIEW  
JULY 1, 2004 THROUGH FEBRUARY 28, 2005**

**INTRODUCTION**

**Background**

**Contract Name:** Knew A.G.E. Consultant  
**Contract Period:** July 1, 2004 through June 30, 2005  
**Contract Amount:** \$16,200  
**Contract Number:** 48790

The contract provides funds through the Department of Human Services, St. Louis Area Agency on Aging for supportive services to older residents of the City of St. Louis in accordance with Title III of the Older Americans Act. The Agency, a sole proprietorship provides Health Counseling based on predetermined unit costs.

**Purpose**

Our purpose was to determine Knew A.G.E. Consultant'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 Knew A.G.E. Consultant'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.

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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that the Knew A.G.E. Consultant did not fully comply with federal, state and local DHS requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated March 22, 2004 did not identify any areas of concern.

**A-133 Status**

We obtained a letter from the Director of the Agency, dated February 28, 2005, stating that an A-133 Audit was not required because the Agency did not expend \$500,000 or more in Federal funds for the year ended December 31, 2004. Furthermore, the Agency is a For-Profit not subject to A-133.

**Summary of Current Observations**

We did not have any observations.