



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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Memorandum

To: Lorna Alexander, Fiscal Coordinator, Community Development Administration

From: Dwayne Crandall, Internal Audit Supervisor *AC*

Date: 05/25/2005

Re: A-133 Audit Review Response – Family Care Health Centers

A review of the attached A-133 Audit dated March 24, 2005 for the above agency was conducted by this office on May 20, 2005.

The following information is provided:

AGENCY: Family Care Health Centers

AUDIT PERIOD: Fiscal Year Ended January 31, 2005

Program Title	Federal CFDA Number	Expenditures	Pass-Through Identifying Number	Major Program
HUD CDBG Entitlement	14.218	\$49,090	05-13-10 & 04-13-10	No

Unqualified opinions were rendered on both the general purpose financial statements as well as the report issued on compliance for major programs. No material weaknesses were disclosed. However, the auditors identified two reportable conditions. These findings related to internal control over financial reporting and over compliance with requirements applicable to major federal awards programs. There was a lack of segregation of accounting duties and three patients out of 30 sampled had errors in sliding fee scale adjustments. The latter item can impact program income. The findings were required to be reported by OMB Circular A-133. The Organization qualified as a low-risk auditee as that term is defined in OMB Circular A-133.

We recommend that this audit be accepted.

If you have any questions concerning the findings of this review, please contact me at 613-7257.

cc: Mohammad H. Adil