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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
(314) 622-4723  
Fax: (314) 613-3004

**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

October 3, 2008

Linda Clark, Senior Director of Finance & Information Technology  
St. Patrick Center  
800 North Tucker  
St. Louis, MO 63101

RE: Fiscal Monitoring Report of St. Patrick Center, Supportive Housing Program (SHP), Contracts #56167 & #56678, CFDA #14.235; Federal Emergency Shelter Grant (ESG) Contracts #56165 & #55751, CFDA #14.231 (Project #2008-HOM19)

Dear Ms. Clark:

Enclosed is a report of our fiscal monitoring review of St. Patrick Center a not-for-profit organization, SHP and FESG Programs, for the periods January 1, 2007 through March 31, 2008 and Emergency Shelter Grants Program for the period April 1, 2007 through March 31, 2008. 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. Patrick Center. Our fieldwork was completed on April 21, 2008.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Department of Health to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact Internal Audit Section at (314) 622-4723.

Sincerely,

  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, DHS  
Antoinette Triplett, Program Manager II, Homeless Services-DHS



**CITY OF ST. LOUIS**

**DEPARTMENT OF HUMAN SERVICES  
HOMELESS SERVICES**

**ST. PATRICK CENTER  
SUPPORTIVE HOUSING PROGRAM (SHP)  
CONTRACTS #56167 And #56678  
CFDA #14.235**

**FEDERAL EMERGENCY SHELTER GRANTS PROGRAM (FESG)  
CONTRACTS #56165 AND #55751  
CFDA #14.231**

**FISCAL MONITORING REVIEW  
JANUARY 1, 2007 THROUGH MARCH 31, 2008**

**PROJECT #2008-HOM19**

**DATE ISSUED: OCTOBER 3, 2008**

**Prepared by:  
The Internal Audit Section**



**OFFICE OF THE COMPTROLLER**

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES  
ST. PATRICK CENTER  
SUPPORTIVE HOUSING PROGRAM  
EMERGENCY SHELTER GRANTS PROGRAM  
FISCAL MONITORING REVIEW  
JANUARY 1, 2007 THROUGH MARCH 31, 2008**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES  
ST. PATRICK CENTER  
SUPPORTIVE HOUSING PROGRAM  
EMERGENCY SHELTER GRANTS PROGRAM  
FISCAL MONITORING REVIEW  
JANUARY 1, 2007 THROUGH MARCH 31, 2008**

**INTRODUCTION**

**Background**

**Contract Name:** Supportive Housing Program (SHP)  
Federal Emergency Shelter Grant (FESG)

**Contract Numbers:** 56167 and 56678 (SHP)  
56165 and 55751 (FESG)

**CFDA Numbers:** 14.235 (SHP)& 14.231 (FESG)

**Contract Periods:** January 1, 2007 through March 31, 2008

**Contract Amounts:** \$400,000 and \$297,467 (SHP)  
\$11,900 and \$48,800 (FESG)

The St. Patrick Center (Agency) received funds from the SHP and FESG funds through the City of St. Louis Department of Human Services (DHS). SHP funds were used to obtain and secure permanent housing for homeless clients who are placed into permanent jobs. FESG funds were used to provide homeless prevention by providing short-term subsidies to defray rent and utility costs for families that have received eviction notices.

**Purpose**

The purpose of our fiscal monitoring review was to determine the Agency's compliance with federal (including OMB Circular A-133), state and local DHS requirements for the period January 1, 2007 through March 31, 2008 and make recommendations for improvements if necessary.

**Scope and Methodology**

We made inquiries regarding the Agency's expenditures relating to the grant administered by DHS, tested evidence supporting the reports the agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on April 21, 2008.

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES  
ST. PATRICK CENTER  
SUPPORTIVE HOUSING PROGRAM (SHP)  
FEDERAL EMERGENCY SHELTER GRANTS PROGRAM (FESG)  
FISCAL MONITORING REVIEW  
JANUARY 1, 2007 THROUGH MARCH 31, 2008**

**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that the Agency did not fully comply with federal (including OMB Circular A-133), state and local DHS requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated June 19, 2007 identified one observation.

- The Agency did not submit its monthly financial reports in a timely manner.  
(Resolved)

**A-133 Status**

The Agency is part of Catholic Charities, and is covered under the A-133 Audit Report for the Archdiocese of St. Louis. The report was dated December 28, 2007 for the year ending June 30, 2007. The report expressed an unqualified opinion on the financial statements and the federal awards. There were no findings, questioned costs, or instances of noncompliance considered material to the financial statements or federal awards. The Archdiocese qualified as a low-risk auditee. The Internal Audit Section reviewed the audit report on March 7, 2008 and recommended that the report be accepted.

**Summary of Current Observations**

There are no current observations.