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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

October 16, 2008

Steve Campbell, Executive Director
Peter and Paul Community Services, Inc.
1025 Park Avenue
St. Louis, MO. 63104

RE: Fiscal Monitoring Review of Peter and Paul Community Services, Inc., Housing Opportunities for Persons with AIDS (HOPWA), Contract #HD-07-28, CFDA #14.241 (Project #2008-DOH11)

Dear Mr. Campbell:

Enclosed is a report of our fiscal monitoring review of Peter and Paul Community Services, Inc., HOPWA, for the period January 01, 2007 through December 31, 2007. 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 Peter and Paul Community Services, Inc. Our fieldwork was completed on March 14, 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 (DOH) to provide fiscal monitoring to all grant sub recipients.

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

Sincerely,

A handwritten signature in cursive script that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Henrietta Brown, Fiscal Manager, DOH



CITY OF ST. LOUIS

DEPARTMENT OF HEALTH

*PETER AND PAUL COMMUNITY SERVICES, INC.
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)
CONTRACTS #HD-07-28
CFDA #14.241*

*FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007*

PROJECT #2008-DOH11

DATE ISSUED: OCTOBER 16, 2008

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
PETER AND PAUL COMMUNITY SERVICES, INC.
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)
FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007**

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**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
PETER AND PAUL COMMUNITY SERVICES, INC.
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)
FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007**

INTRODUCTION

Background

Contract Name: Peter and Paul Community Services, Inc.

Contract Number: HD-07-28

CFDA Number: 14.241

Contract Period: January 1, 2007 through December 31, 2007
(Revised through June 30, 2008)

Contract Amount: \$47,409 Revised to \$94,818

Peter and Paul Community Services, Inc. (Agency) used Housing Opportunities for Persons with AIDS (HOPWA) funds to provide housing assistance to persons with HIV/AIDS and their families. Assistance enabled special needs households to establish/maintain stable housing, thereby reduced their risk of homelessness and improved their access to health-care and other supportive services.

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 Department of Health (DOH) requirements for the period January 1, 2007 through December 31, 2007 and make recommendations for improvements, as necessary.

Scope and Methodology

We made inquiries regarding the Agency's expenditures relating to the grant administered by DOH, tested evidence supporting the reports the agency submitted to DOH and performed other procedures considered necessary. Our fieldwork was completed on March 14, 2008.

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
PETER AND PAUL COMMUNITY SERVICES, INC.
CONTRACT #HD-07-28
FISCAL MONITORING REVIEW
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007**

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 DOH requirement.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated October 12, 2007 identified one observation:

- Opportunity to ensure all program income is adequately safeguarded. (**Resolved**)

A-133 Status

According to a letter received from the Agency on December 17, 2007, it is not required to have an A-133 audit because it did not expend \$500,000 or more in federal funds for the year ended June 30, 2007.

Summary of Current Observations

There were no observations.