



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

October 8, 2009

Linda Clark, Executive Director
St. Patrick Center
800 N. Tucker
St. Louis, MO 63103

RE: Missouri Emergency Shelter Grant (MESG), Federal Emergency Shelter Grant (FESG) and Supportive Housing Program (SHP) (Project #2009-HOM22)

Dear Ms. Clark:

Enclosed is a report of the fiscal monitoring review of the St. Patrick Center, a not-for-profit organization, MESG, FESG, and SHP, for the period January 1, 2008 through April 30, 2009. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the St. Patrick Center. Fieldwork was completed on July 1, 2009.

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 Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the 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, Manager II – Homeless Services, DHS



CITY OF ST. LOUIS CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
MISSOURI EMERGENCY SHELTER GRANT (MESG)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
SUPPORTIVE HOUSING PROGRAM (SHP)**

**ST. PATRICK CENTER
DOCUMENTS #58167, #58358 & #56080, #58239, #55751
CFDA #14.231 AND #14.235**

**FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH APRIL 30, 2009**

PROJECT #2009-HOM22

DATE ISSUED: OCTOBER 8, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS) – HOMELESS SERVICES
MISSOURI EMERGENCY SHELTER GRANT (MESG)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
SUPPORTIVE HOUSING PROGRAM (SHP)
ST. PATRICK CENTER
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH APRIL 30, 2009

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INTRODUCTION

Background

Contract Name: St. Patrick Center

Document Numbers: 58167, 58358 and 56080, 58239, 55751

CFDA Number: 14.231
14.235

Contract Periods: January 31, 2008 through June 30, 2009 (58167)
October 31, 2008 through September 31, 2010 (58358 & 56080)
April 30, 2008 through March 31, 2009 (58239)
January 31, 2008 through December 31, 2008 (55751)

Contract Amounts: \$297,467 (#58167)
\$1,958,530 (#58358 & 56080)
\$11,900 (#58239)
\$48,800 (#55751)

These contracts provided funds from the Department of Human Services (DHS) Missouri Emergency Shelter Grant (MESG), Federal Emergency Shelter Grant (FESG) and Supportive Housing Program (SHP) to the St. Patrick Center (Agency) to provide a safe, secure environment to include a clean, well-maintained place to sleep and the basic needs of food and clothing in an emergency shelter to homeless, mentally ill and/or chemically dependent women.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local DHS requirements for the period January 1, 2008 through April 30, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on July 1, 2009.

Exit Conference

Since there were no current observations, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2008-HOM19, issued October 3, 2008, contained no observations.

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.

A-133 report, dated October 10, 2008, for the fiscal year ending June 30, 2008, rendered an unqualified opinion on the financial statements.

The report rendered an unqualified opinion on internal control and compliance for major programs. There were findings required to be reported by OMB Circular A-133; however, none of them applied to the grants passed through the City of St. Louis.

The auditee did not qualify as low-risk auditee.

Summary of Current Observations

There were no current observations.