OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section

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Comptroller

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FILE COPY

June 29, 2010

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

RE: Housing Opportunities for Persons with AIDS (HOPWA) (Project #2010-DOH6)

Dear Mr. Campbell:

Enclosed is a report of the fiscal monitoring review of Peter & Paul Community Services Inc, a not-for-profit organization, HOPWA program, for the period January 1, 2009, through September 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 Peter & Paul Community Services Inc. Fieldwork was completed on November 18, 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 Health (DOH) to provide fiscal monitoring to all federal grant subrecipients.

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

Sincerely,

Kenneth M. Stone

Dr Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Joan McCray, Fiscal Manager, DOH
Amber Wagner, Grants Administrator, DOH

CITY OF ST. LOUIS

DEPARTMENT OF HEALTH (DOH)
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS
(HOPWA)

PETER AND PAUL COMMUNITY SERVICES, INC.
CONTRACT #HD-09-37
CFDA #14.241

FISCAL MONITORING REVIEW

JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009

PROJECT #2010-DOH6

DATE ISSUED: JUNE 29, 2010

Prepared by:
The Internal Audit Section

OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)
PETER AND PAUL COMMUNITY SERVICES, INC.
FISCAL MONITORING REVIEW
JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009

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INTRODUCTION

Background

Contract Name: Peter & Paul Community Services, Inc.

Contract Number: HD-09-37

CFDA Number: 14.241

Contract Period: January 1, 2009 through June 30, 2010

Contract Amount: $165,427

The contract provided Housing Opportunities for Persons with AIDS (HOPWA) funds to Peter and Paul Community Services, Inc. (Agency) to provide housing assistance to persons with HIV/AIDS and their families. It also provided assistance for the special needs of households to establish and maintain stable housing, there by reducing the risk of homeless and improving their access to health care and other supportive services.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period January 1, 2009 through September 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 DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on November 18, 2009.

Exit Conference

Since there were no 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 DOH requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report, issued August 10, 2009, identified one observation.

- Opportunity for compensating internal controls in lieu of segregation of duties (Resolved)

A-133 Status

According to a letter received from the Agency dated November 21, 2009, it did not expend more than $500,000 in federal funds for its fiscal year ending June 30, 2009, and was not required to have an A-133 audit.

Summary of Current Observations

There were no observations.