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CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

June 4, 2012

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

RE: Housing Opportunities For Persons With AIDS (HOPWA) (Project #2012-DOH10)

Dear Mr. Campbell:

Enclosed is a report of the fiscal monitoring review of the Peter and Paul Community Services, a not-for-profit organization, HOPWA Program for the period February 1, 2011 through February 29, 2012. 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 and Paul Community Services. Fieldwork was completed on April 24, 2012.

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) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Sylvia R. Nelson, Grants Administrator, DOH
Tory Johnson, Contract Compliance Officer, DOH



CITY OF ST. LOUIS

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

**PETER AND PAUL COMMUNITY SERVICES
CONTRACT #HD-11-24
CFDA #14.241**

FISCAL MONITORING REVIEW

FEBURARY 1, 2011 THROUGH FEBURARY 29, 2012

PROJECT #2012-DOH10

DATE ISSUED: JUNE 4, 2012

**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
FISCAL MONITORING REVIEW
FEBRUARY 1, 2011 THROUGH FEBRUARY 29, 2012**

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INTRODUCTION

Background

Contract Name: Peter and Paul Community Services

Contract Number: HD-11-24

Contract Period: February 1, 2011 through June 30, 2012

CFDA Number: 14.241

Contract Amount: \$140,815

This contract provides Housing Opportunities For Persons With AIDS (HOPWA) funds to Peter and Paul Community Services (Agency) to promote the delivery of housing assistance and related supportive services for persons with HIV/AIDS and their families within the St. Louis Eligible Metropolitan Statistical Area.

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 February 1, 2011 through February 29, 2012 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 April 24, 2012.

Exit Conference

An exit conference was offered to the Agency on May 9, 2012, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

There was no evidence to suggest that the Agency did not fully comply with federal, state, and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-DOH08 issued September 1, 2011 noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the fiscal year ending June 30, 2011 therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated September 19, 2011 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. There were no material weaknesses or significant deficiencies identified in the audit of the financial statements or the federal awards. There were no findings required to be reported in accordance with OMB Circular A-133.

The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no observations.