



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**FILE COPY**

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

December 13, 2011

Connie Neumann, Executive Director  
St. Philippine  
325 North Newstead  
St. Louis, MO 63108

RE: Supportive Housing Program (SHP) (Project #2011-HOM 28)

Dear Ms. Neumann:

Enclosed is a report of the fiscal monitoring review of the St. Philippine, a not-for-profit organization, SHP program, for the period July 1, 2010 through June 30, 2011. 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 St. Philippine. Fieldwork was completed on October 17, 2011.

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: Paul Mehta, Fiscal Manager, DHS  
Antoinette Triplett, Program Manger II, DHS



# CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)  
SUPPORTIVE HOUSING PROGRAM (SHP)**

**ST. PHILLIPPINE  
CONTRACT #61773  
CFDA #14.235**

**FISCAL MONITORING REVIEW  
JULY 1, 2010 THROUGH JUNE 30, 2011**

**PROJECT #2011-HOM 28**

**DATE ISSUED: DECEMBER 13, 2011**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**DEPARTMENT OF HUMAN SERVICES (DHS)**  
**SUPPORTIVE HOUSING PROGRAM (SHP)**  
**ST. PHILLIPINE**  
**FISCAL MONITORING REVIEW**  
**JULY 1, 2010 THROUGH JUNE 30, 2011**

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## INTRODUCTION

### Background

**Contract Name:** St. Philippine

**Contract Number:** 61773

**CFDA Number:** 14.235

**Contract Period:** July 1, 2010 through June 30, 2011

**Contract Amounts:** \$585,289

These contracts provided Supportive Housing Program (SHP) funds to St. Philippine (Agency) for assistance in helping homeless, drug and or alcohol dependant women and their dependant children. The program helps women to obtain and remain sobriety by providing counseling and the funds necessary to increase participant's skills and income and empower women to achieve greater self determination in the City of St. Louis.

### Purpose

The purpose the review was to determine Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period July 1, 2010 through June 30, 2011, and make recommendations for improvements as considered necessary.

### Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by the Department of Human Services (DHS). Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on October 17, 2011.

## **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 #2010-HOM 9, issued November 5, 2010, contained no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The A-133 report, dated October 20, 2010, rendered an unqualified opinion regarding compliance with requirements applicable to major federal awards. There were no reportable conditions.

The auditors issued an unqualified opinion on the general purpose financial statements. The Agency did not qualify as a low-risk auditee.

It is recommended that the A-133 report be accepted.

### **Summary of Current Observations**

There were no current observations.