



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

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August 20, 2015

Sandra M. Norman, MA, Executive Director  
Northside Youth and Senior Service Center, Inc.  
4120 Maffitt Avenue  
Saint Louis, MO 63113

RE: Northside Youth and Senior Service Center, Inc. (Project #2015-AH07)

Dear Ms. Norman:

Enclosed is a report of our fiscal monitoring review of Northside Youth and Senior Service Center, Inc. (the Agency) for the period of June 1, 2014 through April 30, 2015. 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 Agency.

Fieldwork was completed on May 15, 2015. The management response to the observation and recommendation noted in the report was received on August 18, 2015 and has been incorporated in the report.

This review was made under the authorization contained in Section 2, Article XV, of the Charter, City of Saint 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 Affordable Housing Commission (AHC) 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,

Mohammad Adil, CPA, CGMA  
Internal Audit Supervisor

Enclosure:

Cc: April Ford Griffin, Executive Director, Affordable Housing Commission





# CITY OF ST. LOUIS

**AFFORDABLE HOUSING COMMISSION (AHC)**

**NORTHSIDE YOUTH AND SENIOR SERVICE CENTER, INC.**

**CONTRACT #35-14G**

**JUNE 1, 2014 THROUGH APRIL 30, 2015**

**PROJECT #2015-AH07**

**DATE ISSUED: AUGUST 20, 2015**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
AFFORDABLE HOUSING COMMISSION (AHC)  
NORTHSIDE YOUTH AND SENIOR SERVICE CENTER, INC.  
FISCAL MONITORING REVIEW  
JUNE 1, 2014 THROUGH APRIL 30, 2015**

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**CITY OF ST. LOUIS  
AFFORDABLE HOUSING COMMISSION (AHC)  
NORTHSIDE YOUTH AND SENIOR SERVICE CENTER, INC.  
FISCAL MONITORING REVIEW  
JUNE 1, 2014 THROUGH APRIL 30, 2015**

**SUMMARY**

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**Background**

**Contract Name:** Emergency Supplemental Services

**Contract Number:** 35-14G

**Contract Period:** June 1, 2014 through May 31, 2015

**Contract Amount:** \$25,000

The Agency used Affordable Housing Commission (AHC) grant funds to provide transportation for older adults who were disabled or mentally ill. The transportation program provided a ride to medical appointments, shopping trips, wellness activities and to the Agency for the congregate meals.

**Purpose**

The purpose of the review was to determine the Agency's compliance with federal, state, and local AHC requirements for the period of June 1, 2014 through April 30, 2015, and make recommendations for improvements, as considered necessary.

**Scope and Methodology**

Inquiries were made regarding the Agency's internal controls related to the grant administered by AHC. Evidence supporting the reports the Agency submitted was tested and other procedures were performed as considered necessary.

**Conclusion**

The Agency did not comply with the conflict of interest terms of the AHC grant.

**Status of Prior Observations**

The Agency did not have any previous AHC fiscal monitoring reviews.

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**SUMMARY**

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**Summary of Current Observations**

A recommendation was made for the following observation, which if implemented, could assist the Agency in fully complying with local AHC requirements.

- Conflict of Interest

**Management Response**

The Agency declined an exit conference. However, the management of the Agency provided written response to the observation and recommendation noted in the report to Internal Audit on August 18, 2015, which has been incorporated in this report.

**CITY OF ST. LOUIS  
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NORTHSIDE YOUTH AND SENIOR SERVICE CENTER, INC.  
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**DETAILED OBSERVATIONS AND RECOMMENDATIONS**

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**Conflict of Interest**

The Agency had a transaction, which involved a conflict of interest in violation of the contract terms. An employee was paid \$240 for repairing the Agency's bus. The contract had a budget line item for the maintenance of the bus. The Executive Director approved the payment.

Contract #35-14G, Section 19 states:

*"No employee, agent, consultant, officer or appointed official of the Contracting Agency who exercises any functions or responsibilities with respect to the project activities set forth in this contract or who is in a position to participate in a decision making process or gain inside information with regard to such activities may obtain a financial interest or benefit from a project activity or have an interest in any contract, subcontract, or agreement with respect hereto, or the proceeds to be made available to the Contracting Agency hereunder, either for themselves or those with whom they have family or business ties, during their tenure."*

**Recommendation**

It is recommended that the Agency consult with the Affordable Housing Commission to determine how to rectify the conflict of interest that is in violation of the contract terms.

***Management Response***

*Several Weeks ago it was brought to my attention that during our audit there was a finding where an employee of ours was paid \$240.00 for repair work on one of our vans. That receipt should not have been included with our reimbursement request. When I spoke with the Affordable Housing Commission's Ms. Twintenia Strother, I told her that it was our error and I am in agreement to have the \$240.00 withheld from our next reimbursement. Thank you in advance in allowing us to make this correction.*