OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

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FILE COPY

April 8, 2014

Laura Toledo, Executive Director
Center for Women in Transition
7529 South Broadway
St. Louis, MO 63111

RE: Center for Women in Transition (Project #2014-AHC03)

Dear Ms. Toledo:

Enclosed is a report of our fiscal monitoring review of Center for Women in Transition for the period of April 1, 2013 through January 31, 2014. 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 Center for Women in Transition. Fieldwork was completed on February 26, 2014.

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 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,

Kenneth M. Stone

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

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

CITY OF ST. LOUIS

AFFORDABLE HOUSING COMMISSION (AHC)

CENTER FOR WOMEN IN TRANSITION
CONTRACTS #44-13G

FISCAL MONITORING REVIEW
APRIL 1, 2013 THROUGH JANUARY 31, 2014

PROJECT #2014-AHC03

DATE ISSUED: APRIL 8, 2014

Prepared by:
The Internal Audit Section

OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
AFFORDABLE HOUSING COMMISSION (AHC)
CENTER FOR WOMEN IN TRANSITION
FISCAL MONITORING REVIEW
APRIL 1, 2013 THROUGH JANUARY 31, 2014

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INTRODUCTION

Background

Contract Name: Center for Women in Transition

Contract Number: 44-13G

Contract Period: April 1, 2013 through January 31, 2014

Contract Amount: $36,000

The contract provides funds from Affordable Housing Commission (AHC) to the Center for Women in Transition (Agency) to assist the Agency in providing transitional housing to female non-violent ex-offenders participating in its mentoring and advocacy program. The funds are used to help facilitate safe, affordable housing and utility assistance for these women.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local AHC requirements for the period April 1, 2013 through January 31, 2014, 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 AHC. Evidence supporting the reports the Agency submitted was tested and other procedures were performed, as considered necessary.

Exit Conference

The Agency was offered the opportunity for an exit conference on March 19, 2014, but the Agency declined to respond.

Management's Responses

Management's responses to the observations and recommendations were due by April 2, 2014. As of the date of this report, the Agency has not responded.

SUMMARY OF OBSERVATIONS

Conclusion

The Agency did not fully comply with local AHC requirements.

Status of Prior Observations

The Agency previous fiscal monitoring report, Project #2012-AHC04, issued February 13, 2012, contained the following observation:

- Opportunity to submit timely programmatic and financial reports **(Resolved)**

Summary of Current Observations

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

- Opportunity to document agreed upon changes to contract.

DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSES

1. Opportunity to Document Agreed Upon Changes to Contract

A review of the employee's payroll revealed that the Mentor Coordinator for the pay period ending July 28, 2013, had a one-time payment in addition to the employee's original pay. It was discussed with the Agency and revealed that during this period the Mentor Director had additional responsibilities as the interim Executive Director. However, the Agency was unable to provide any documentation from AHC, which established the agreed change in position and additional pay.

Section 6, of the contract, states no revisions shall be made to this agreement unless such revisions are made in writing, on forms and in the manner established by the Commission and executed by both the Contracting Agency and the AHC.

Per discussion with AHC, it was noted that the one-time payment was understood, and in part is due to the Mentor Coordinator taking on additional responsibilities associated with the Executive Director position.

The Agency risk non-compliance with the contract, without clearing documenting any agreed upon changes to the contract agreement. This could result in a repayment of reimbursed amounts or sanctions to the Agency.

Recommendations

It is recommended that any agreed upon changes to the contract agreement be made in writing and executed by both the Agency and AHC, as required per section 6 of the contract agreement.

Management's Responses

As of the date of this report, the Agency had not responded.