



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
EMERGENCY SHELTER GRANT (ESG)**

**PLACES FOR PEOPLE, INC.
CONTRACT #64532 AND #64889
CFDA #14.231 AND #14.235**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH MAY 31, 2013

PROJECT #2013-HOM18

DATE ISSUED: OCTOBER 1, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



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CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA, CGMA
Internal Audit Executive

October 1, 2013

FILE COPY

Joe Yancey, Executive Director
Places for People, Inc.
4130 Lindel Blvd.
St. Louis, MO 63108

RE: Supportive Housing Program (SHP) and Emergency Shelter Grant (ESG)
(Project #2013-HOM18)

Dear Ms. Yancey:

Enclosed is a report of the fiscal monitoring review of Places for People, Inc.'s, a not-for-profit organization, SHP and ESG programs, for the period January 1, 2012 through May 31, 2013. 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 Places for People, Inc. Fieldwork was completed on September 4, 2013.

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 grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

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

Enclosure

cc: Antoinette Triplette, Program Manager, DHS
Paul Mehta, Fiscal Manager, DHS

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INTRODUCTION

Background

Contract Name: Places for People, Inc.

Contract Numbers: 64532 and 64889

Contract Periods: January 1, 2012 through December 31, 2012 (64532)
November 1, 2012 through October 31, 2013 (64889)

CFDA Numbers: 14.231 (64532)
14.235 (64889)

Contract Amounts: \$26,320 (64532)
\$206,300 (64889)

The contracts provided Supportive Housing Program (SHP) and Emergency Shelter Grant (ESG) funds to Places for People, Inc., (Agency) to promote the delivery of supportive housing, emergency shelter, and supportive services to homeless. The Agency also provides assistance to mentally ill or disabled individuals due to chemical dependency who are homeless or at risk of becoming homeless.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local Department of Human Services' (DHS) requirements for the period January 1, 2012 through May 31, 2013 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 DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on September 4, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on October 1, 2013, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found that the Agency did not comply with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-HOM02, issued July 2, 2012 noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the calendar year ending June 30, 2012, therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated January 11, 2013 and rendered unqualified opinions on both the general purpose financial statements and compliance for major federal award programs. There were no material weaknesses or significant deficiencies noted in the audit of the federal awards. There were three findings considered material weaknesses in the audit of the financial statements; however these findings did not correspond to the SHP or ESG grants that passed through the City of St. Louis. The Agency did qualify as a low risk auditee.

Summary of Current Observations

There were no current observations.