



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

April 10 2013

FILE COPY

Karen Wallensak, Executive Director
Catholic Charities Housing Resource Center
800 North Tucker
St. Louis, MO 63101

RE: Emergency Shelter Grant (ESG) (Project #2013-HOM06)

Dear Ms. Wallensak:

Enclosed is a report of the fiscal monitoring review of the Housing Resource Center, a not-for-profit organization, ESG Program, for the period January 1, 2012 through December 31, 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 Housing Resource Center. Fieldwork was completed on March 11, 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



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
EMERGENCY SHELTER GRANT (ESG)**

**CATHOLIC CHARITIES HOUSING RESOURCE CENTER
CONTRACT #64706
CFDA #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

PROJECT #2013-HOM06

DATE ISSUED: APRIL 10, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
EMERGENCY SHELTER GRANT (ESG)
HOUSING RESOUCCE CENTER
FISCAL MONITORING REVIEW
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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INTRODUCTION

Background

Contract Name: Catholic Charities Housing Resource Center

Contract Numbers: 64706

Contract Periods: January 1, 2012 through December 31, 2012

CFDA Numbers: 14.231

Contract Amounts: \$92,220

The contract provided Emergency Shelter Grant (ESG) funds to the Housing Resource Center (Agency) to provide comprehensive continuum of care services for eligible homeless persons, and persons at risk of becoming homeless, in the City of St. Louis. The Agency provides services such as hotline calls to assist homeless individuals and families into emergency shelters, rapid re-housing, transition in place and other programs.

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 December 31, 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 DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on March 11, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on April 10, 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-HOM13, issued February 14, 2012 contained two observations.

- Opportunity to provide supporting documentation, questioned cost \$3,412.50. **(Unresolved)**
- Opportunity to comply with contract requirements for allowable expenses, question cost \$1,891.86. **(Unresolved)**

A-133 Status

The Agency expended \$500,000 or more in federal funds for the fiscal year ending June 30, 2012; and therefore was required to have an A-133 audit.

The report was dated October 30, 2012 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 on the financial statements.

There were significant deficiencies related to the internal controls over major programs. In addition, there were audit findings required to be reported in accordance with section 510(a) of OMB Circular A-133; however, they did not relate to the grants that passed through the City of St. Louis

The Agency qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.