



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

March 10, 2011

Ruth Smith, President /CEO
Human Development Corporation
929 N. Spring
St. Louis, MO 63108

RE: Homelessness Prevention and Rapid Re-Housing Program (HPRP)
(Project #2011-HOM02)

Dear Ms. Smith:

Enclosed is a report of the fiscal monitoring review of the Human Development Corporation, a not-for-profit Organization, Homelessness Prevention and Rapid Re-Housing Program, for the period July 29, 2009 through June 30, 2010. 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 Human Development Corporation. Fieldwork was completed on August 31, 2010.

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 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) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Ron Hicks, Fiscal Manager, DHS
Antoinette Triplett, Program Manager II, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESSNESS PREVENTION AND RAPID RE-HOUSING
PROGRAM (HPRP)**

**HUMAN DEVELOPMENT CORPORATION
CONTRACT #60499
CFDA #14.257**

FISCAL MONITORING REVIEW

JULY 29, 2009 THROUGH JUNE 30, 2010

PROJECT #2011-HOM02

DATE ISSUED: MARCH 10, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESSNESS PREVENTION AND RAPID RE-HOUSING PROGRAM
(HPRP)
HUMAN DEVELOPMENT CORPORATION
FISCAL MONITORING REVIEW
JULY 29, 2009 THROUGH JUNE 30, 2010**

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INTRODUCTION

Background

Contract Name: Human Development Corporation
Contract Number: 60499
CFDA Number: 14.257
Contract Period: October 1, 2009 through July 28, 2012
Contract Amount: \$1,335,000

The contract provided Homelessness Prevention and Rapid Re-Housing Program (HPRP) funds to the Human Development Corporation (Agency) to provide financial assistance and services to either prevent individuals and families from becoming homeless or to help those who are experiencing homelessness to become quickly re-housed and stabilized.

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 July 29, 2009 through June 30, 2010, 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 DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures performed as considered necessary. Fieldwork was completed on August 31, 2010.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

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

There was no previous fiscal monitoring report. This was the Agency's first year of grant funding for this program.

A-133 Status

The Agency was required to have an A-133 Audit for its fiscal year ending September 30, 2009 because it expended over \$500,000 in federal awards.

The report was dated February 17, 2010 and rendered unqualified opinions on the general-purpose financial statements and major federal award programs. There were no material weaknesses or significant deficiencies identified for internal control over compliance with requirements applicable to major federal awards.

The Audit disclosed findings required to be reported by OMB Circular A-133, but these findings were not related to this grant.

The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.