



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

March 29, 2011

Karen Wallensack, Executive Director
Housing Resource Center
800 N. Tucker
St. Louis, MO 63101

RE: Homelessness Prevention and Rapid Re-Housing Program (HPRP)
(Project #2011-HOM01)

Dear Ms. Wallensack:

Enclosed is a report of the fiscal monitoring review of the Housing Resource Center, a not-for-profit organization, HPRP 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 Housing Resource Center. Fieldwork was completed on August 16, 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 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) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Antoinette Triplett, Manager II, Homeless Services – DHS
Ron Hicks, Fiscal Manager, DHS



CITY OF ST. LOUIS

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

**HOUSING RESOURCE CENTER
CONTRACT #60442 & #60536
CFDA #14.257**

**FISCAL MONITORING REVIEW
JULY 29, 2009 THROUGH JUNE 30, 2010**

PROJECT #2011-HOM01

DATE ISSUED: MARCH 29, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

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

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INTRODUCTION

Background

Contract Name: Housing Resource Center

Contract Numbers: 60442 & 60536

CFDA Number: 14.257

Contract Periods: December 1, 2009 through July 28, 2011 (\$297,747)
December 1, 2009 through July 28, 2012 (\$1,800,000)

Contract Amounts: \$1,800,000 (#60442)
\$ 297,747 (#60536)

The contract provided funds from the Department of Human Services (DHS) Homelessness Prevention and Rapid Re-Housing Program to the Housing Resource Center (Agency) to provide financial assistance and services to prevent individuals and families from becoming homeless in the City of St. Louis or help those who are experiencing homelessness to be quickly re-housed and stabilized.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local 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 were performed as considered necessary. Fieldwork was completed on August 16, 2010.

Exit Conference

An exit conference was not considered necessary because there were no current observations.

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

The Agency did not have a previous fiscal monitoring report for the HPRP contract. This was the Agency's first year administering the grant.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2009; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The A-133 report dated October 13, 2009, rendered unqualified opinions on internal controls over financial reporting and on compliance for major programs. There were no material weaknesses or significant deficiencies considered to be material weaknesses.

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

Summary of Current Observations

There were no current observations.