



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
FEDERAL EMERGENCY SHELTER GRANT (FESG)**

**HAVEN OF GRACE
CONTRACT #64343
CFDA #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH OCTOBER 31, 2012

PROJECT #2013-HOM04

DATE ISSUED: MARCH 18, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

March 18, 2013

Mr. Scott Gee – Executive Director
Haven of Grace
1225 Warren Street
St. Louis, MO 63106

RE: Federal Emergency Shelter (FESG) (Project #2013-HOM04)

Dear Mr. Gee:

Enclosed is the report of the fiscal monitoring review of Haven of Grace, a not-for-profit organization, FESG program, for the period January 1, 2012 through October 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 Haven of Grace. Fieldwork was completed on January 18, 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 Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

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

Sincerely,

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

Enclosure

cc: Antoinette Triplett, Manager II - DHS
Parimal Mehta, Fiscal Manager - DHS

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
FEDERAL EMERGENCY SHELTER GRANT
HAVEN OF GRACE
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INTRODUCTION

Background

Contract Name: Haven of Grace
Contract Number: 64343
CFDA Number: 14.231
Contract Period: January 1, 2012 through December 31, 2012
Contract Amount: \$16,410

The contract provided Federal Emergency Shelter Grant (FESG) funds to Haven of Grace (Agency) to provide a comprehensive continuum of care services for eligible homeless persons, and persons at risk of becoming homeless, in the City of St. Louis. The provision of financial assistance is provided to existing emergency shelters and providers of services to homeless individuals and families.

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 October 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 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 January 18, 2013.

Exit Conference

Agency declined offer for an exit conference.

SUMMARY OF OBSERVATIONS

Conclusion

The Agency did fully comply with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-HOM04, issued August 16, 2012 contained one observation.

- Agency received reimbursement for unallowable expenses, questioned cost \$1,028.29
(Resolved)

A-133 Status

According to a letter received from the Agency, dated January 25, 2013, it did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2012, and was not required to have an A-133 single audit report.

Summary of Current Observations

There were no current observations.