



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

April 9, 2012

FILE COPY

Rob Otrembiak, President and CEO
Humanitri
1120 S. 6th Street Suite 120
St. Louis, MO 63104

RE: Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG)
(Project #2012-HOM05)

Dear Mr. Otrembiak:

Enclosed is a report of the fiscal monitoring review of the Humanitri, a not-for-profit organization, SHP and FESG Programs, for the period January 1, 2011 through December 31, 2011. 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 Humanitri. Fieldwork was completed on March 27, 2012.

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,

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

Enclosure

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



CITY OF ST. LOUIS

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

**HUMANITRI
CONTRACT #62901, #62904, AND #62419
CFDA #14.235 AND #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

PROJECT #2012-HOM05

DATE ISSUED: APRIL 9, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
HUMANITRI
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Humanitri

Contract Numbers: 62901, 62904, 62419

Contract Periods: July 1, 2011 through June 30, 2012 (62901)
March 1, 2011 through February 29, 2012 (62904)
January 1, 2011 through December 31, 2011(62419)

CFDA Numbers: 14.235 (62901 and 62904)
14.231 (62419)

Contract Amounts: \$195,811 (62901)
\$155,030 (62904)
\$27,792 (62419)

These contracts provided Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG) funds to Humanitri (Agency) to promote the delivery of supportive housing, emergency shelter, and supportive services to assist homeless or at risk persons in the transition from homelessness to interdependency and permanent housing.

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, 2011 through December 31, 2011 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 27, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference; however, it was declined.

SUMMARY OF OBSERVATIONS

Conclusion

There was no evidence to suggest that the Agency did not fully comply with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-HOM17, issued December 16, 2011 noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the calendar year ending December 31, 2010, therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated April 8, 2011 and rendered an unqualified opinion on both the general-purpose financial statements and the federal awards. There were no material weaknesses identified in the financial statements; however, there were significant deficiencies on internal control identified. There were no material weaknesses identified on the federal awards; however, there were reportable conditions identified, which did correspond to the SHP grant passed through the City of St. Louis. The Agency did not qualify as a low risk auditee.

The Internal Audit Section reviewed the report and rendered the report deficient. The report did not list the major programs, the programs tested, or the source of the findings. Also the SEFA did not list the pass-through numbers for each grant.

DHS followed up with the Agency, and received an updated report with the changes to the SEFA, the Summary of Auditors Results and the Findings.

Summary of Current Observations

There were no observations.