



CITY OF ST. LOUIS

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

**REDEVELOPMENT OPPORTUNITIES FOR WOMEN
CONTRACT #64223
CFDA #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH OCTOBER 31, 2012

PROJECT #2013-HOM03

DATE ISSUED: FEBRUARY 1, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



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

FILE COPY

February 1, 2013

Ms. Meg Schnabel, Executive Director
Redevelopment Opportunities for Women
306 N. Tucker
St. Louis, MO 63101

RE: Federal Emergency Shelter Grant (FESG) (Project #2013-HOM03)

Dear Ms. Schnabel:

Enclosed is the report of the fiscal monitoring review of Redevelopment Opportunities for Women, 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 Redevelopment Opportunities for Women. Fieldwork was completed on January 17, 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)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
REDEVELOPMENT OPPORTUNITIES FOR WOMEN
FISCAL MONITORING REVIEW
JANUARY 1, 2012 THROUGH OCTOBER 31, 2012

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: Redevelopment Opportunities for Women
Contract Number: 64223
CFDA Number: 14.231
Contract Period: January 1, 2012 through December 31, 2012
Contract Amount: \$43,610

The contract provided Federal Emergency Shelter (FESG) funds to Redevelopment Opportunities for Women (Agency) to promote financial assistance to women at risk of becoming homeless in the City of St. Louis.

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 of 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 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 17, 2013.

Exit Conference

Agency was offered but declined exit conference on January 29, 2013.

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-HOM09, issued July 6, 2012 contained one observation.

- Opportunity to file Internal Revenue Service (IRS) Form 990 in a timely manner.
(Resolved)

A-133 Status

According to a letter received from the Agency, dated January 2, 2013, it did not expend \$500,000 or more in Federal Funds in its calendar year ended June 30, 2012; therefore it was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.