



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
EMERGENCY SHELTER GRANT (ESG)**

**SALVATION ARMY HARBOR LIGHT
CONTRACT #64912
CFDA #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

PROJECT #2013-DHS09

DATE ISSUED: MARCH 4, 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

March 4, 2013

FILE COPY

Emilee Litherland, Institutional Contract Accountant
Salvation Army Harbor Light
1130 Hampton
St. Louis, MO 63139

RE: Emergency Shelter Grant (ESG) (Project #2013-DHS09)

Dear Ms. Litherland:

Enclosed is a report of the fiscal monitoring review of Salvation Army Harbor Light, a not-for-profit organization, ESG Program, for the period January 1, 2012 through December 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 Salvation Army Harbor Light. Fieldwork was completed on February 27, 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 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, CGMA
Internal Audit Executive

Enclosure

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

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INTRODUCTION

Background

Contract Name: Salvation Army Harbor Light

Contract Numbers: 64912

Contract Periods: January 1, 2012 through December 31, 2012

CFDA Numbers: 14.231

Contract Amounts: \$107,100

This contract provided Emergency Shelter Grant (ESG) funds to Salvation Army Harbor Light (Agency) to assist with transitional housing, food and supportive services for individuals/families who are homeless or risk of becoming homeless. Additional assistance is provided with substance abuse treatment, self-sufficiency skills, and follow-up care.

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 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 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 February 27, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on March 4, 2013, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found that the Agency did not comply with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-HOM15, issued December 5, 2011 noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the fiscal year ending September 30, 2012; and therefore was required to have an A-133 audit.

The report was dated January 15, 2013 and rendered unqualified opinions on both the general purpose financial statements and compliance for major federal award programs. There were no material weaknesses or significant deficiencies noted on the financial statements or internal controls over major programs. In addition, there were no audit findings required to be reported in accordance with section 510(a) of OMB Circular A-133. The Agency qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.