



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

May 16, 2011

Michelle Schiller-Baker, Executive Director
St. Martha's Hall
P.O. Box 4950
St. Louis, MO 63108

RE: Federal Emergency Shelter Grant (FESG) (Project #2011-HOM09)

Dear Ms. Schiller-Baker:

Enclosed is a report of the fiscal monitoring review of the St. Martha's Hall, a not-for-profit organization, FESG program, for the period January 1, 2010 through October 31, 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 St. Martha's Hall. Fieldwork was completed on December 15, 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: Ron Hicks, Fiscal Manager, DHS
Antoinette Triplett, Manager II - Homeless Services, DHS



CITY OF ST. LOUIS

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

**ST. MARTHA'S HALL
CONTRACT #61910
CFDA #14.231**

**FISCAL MONITORING REVIEW
JANUARY 1, 2010 THROUGH OCTOBER 31, 2010**

PROJECT #2011-HOM09

DATE ISSUED: MAY 16, 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
FEDERAL EMERGENCY SHELTER GRANT (FESG)
ST. MARTHA'S HALL
FISCAL MONITORING REVIEW
JANUARY 1, 2010 THROUGH OCTOBER 31, 2010

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INTRODUCTION

Background

Contract Name: St. Martha's Hall

Contract Number: 61910

CFDA Number: 14.231

Contract Period: January 1, 2010 through October 31, 2010

Contract Amount: \$35,800

The contract provided Federal Emergency Shelter Grant (FESG) funds to St. Martha's Hall (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.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local DHS requirements for the period January 1, 2010, through October 31, 2010, 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 December 15, 2010.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

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's previous fiscal monitoring report, Project #2009-HOM23, issued October 8, 2009, contained no observations.

A-133 Status

The Agency is a part of the Catholic Charities, and is covered under the A-133 Audit Report for the Archdiocese of St. Louis. According to a letter received from the Agency, it did expend \$500,000 or more in federal funds.

The auditors issued unqualified opinions on the financial statements and compliance for major programs. There were no material weaknesses or significant deficiencies identified that were considered to be material weaknesses to the financial statements noted. There were no audit findings that were required to be reported in accordance with section 510(a) of OMB Circular A-133.

The auditee did not qualify a low-risk auditee.

Summary of Current Observations

There were no current observations.