



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

February 27, 2013

FILE COPY

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

RE: Federal Emergency Shelter Grant (FESG) (Project #2013-HOM05)

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, 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 St. Martha's Hall. Fieldwork was completed on December 17, 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,

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

Enclosure

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



CITY OF ST. LOUIS

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

**ST. MARTHA'S HALL
CONTRACT #64231
CFDA #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH OCTOBER 31, 2012

PROJECT #2013-HOM05

DATE ISSUED: February 27, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
ST. MARTHA'S HALL
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: St. Martha's Hall

Contract Number: 64231

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

CFDA Number: 14.231

Contract Amount: \$30,430

This contract provided Federal Emergency Shelter Grant (FESG) funds to St. Martha's Hall (Agency) to provide emergency shelter for abused women and their children in the City of St. Louis or within a 100 mile radius. Services include shelter, crisis intervention, support groups, individual support, advocacy programs, information and referrals, community education and follow-up.

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 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 17, 2012.

Exit Conference

Agency declined offer for 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 #2011-HOM11 issued June 16, 2011 noted one observation.

- Opportunity to submit monthly reimbursement requests timely. **(Resolved)**

A-133 Status

The Agency is part of the Archdiocese which did expend \$500,000 or more in federal funds for the fiscal year ending June 30, 2011; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated October 27, 2011 and rendered an unqualified opinion on both the general purpose financial statements and the federal awards. However, there was a reportable condition required to be reported in accordance with OMB Circular A-133, but the condition was not related to this grant program.

The Agency did not qualify as a low risk auditee.

Summary of Current Observations

There were no current observations.