



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
HEARTH EMERGENCY SHELTER GRANT (HESG)**

**WOMEN'S SAFE HOUSE
CONTRACT #64375
CFDA #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

PROJECT #2013-HOM09

DATE ISSUED: May 31, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

May 31, 2013

Ms. Sylvia Jackson, Executive Director
Women's Safe House
P.O. Box 63010
St. Louis, MO 63143

RE: Hearth Emergency Shelter Grant (HESG) (Project #2013-HOM09)

Dear Ms. Jackson:

Enclosed is the report of the fiscal monitoring review of Women's Safe House, a not-for-profit organization, HESG 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 Women's Safe House. Fieldwork was completed on March 13, 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

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INTRODUCTION

Background

Contract Name: Women's Safe House

Contract Number: 64375

CFDA Number: 14.231

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

Contract Amount: \$27,340

The contract provided Hearth Emergency Shelter Grant (HESG) funds to Women's Safe House (Agency) to provide 2,400 bed/nights of emergency shelter to residents of the City of St. Louis, or whose last known permanent address was in the City of St. Louis, who are homeless women and children, or who are about to become homeless in order to escape domestic violence. The available services are also provided to individuals and families who currently reside in a location which is more than 100 miles from the City of St. Louis or whose last known permanent address was more than 100 miles from 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 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 March 13, 2013.

Exit Conference

An exit conference was held on May 20, 2013. The Agency was represented by the Finance Manager and the Executive Director. IAS was represented by the Auditor and Auditor-In-Charge.

Management's Response

The Women's Safe House appreciates the City of St. Louis' Comptroller's Office visiting our facility for an exit conference related to our 2012 HESG Grant Fiscal Review and we are happy to learn there were no observations noted. We appreciate the support we have received through this funding opportunity and look forward to continuing our relationship with the City.

SUMMARY OF OBSERVATIONS

Conclusion

The Agency fully complied with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-HOM16, issued September 4, 2012 contained no observations.

A-133 Status

According to a letter received from the Agency, dated March 6, 2013, it did not expend \$500,000 or more in Federal Funds in its calendar year ended December 31, 2012; therefore it was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.