



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

*Internal Audit Section*

**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

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February 1, 2011

Sylvia Jackson, Executive Director  
The Women's Safe House  
P.O. Box 63010  
St. Louis, MO 63163

RE: The Women's Safe House (Project #2011-AHC01)

Dear Ms. Jackson:

Enclosed is a report of our fiscal monitoring review of The Women's Safe House for the period March 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 Women's Safe House. 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 Affordable Housing Commission (AHC) to provide fiscal monitoring to all Affordable Housing grant or loan 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: Angela Morton Conley, Executive Director, Affordable Housing Commission



# CITY OF ST. LOUIS

**AFFORDABLE HOUSING COMMISSION (AHC)**

**THE WOMEN'S SAFE HOUSE  
CONTRACT AGREEMENT #24-10G**

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

**PROJECT #2011-AHC01**

**DATE ISSUED: FEBRUARY 1, 2011**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
AFFORDABLE HOUSING COMMISSION (AHC)  
THE WOMEN'S SAFE HOUSE  
FISCAL MONITORING REVIEW  
MARCH 1, 2010 THROUGH OCTOBER 31, 2010**

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## INTRODUCTION

### Background

**Contract Name:** The Women's Safe House

**Contract Number:** 24-10G

**Contract Period:** March 1, 2010 through February 28, 2011

**Contract Amount:** \$40,000

The contract provided funds from Affordable Housing Commission (AHC) to The Women's Safe House (Agency) for temporary emergency services to prevent homelessness for women and children who are victims of domestic violence. These services help to address the daily needs of individual residents to develop the resources to find and retain housing, without returning to an abusive relationship.

### Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local AHC requirements for the period March 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 grants administered by AHC. Evidence supporting the reports the Agency submitted to AHC were tested and other procedures were performed, as considered necessary.

### Exit Conference

The Agency was offered the opportunity for an exit conference on January 24, 2011, but the Agency declined.

### Management's Responses

The Agency did not respond to the observation and recommendation made in this report.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

The Agency did not fully comply with local AHC requirements.

### **Status of Prior Observations**

There were no previous audits performed on the Agency.

### **Summary of Current Observations**

Recommendations were made for the following observation, which if implemented, could assist the Agency in fully complying with local AHC requirements.

Opportunity to improve internal controls over time reporting

## **DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSES**

### **Opportunity To Improve Internal Controls Over Time Reporting**

IAS performed a review of employee time cards, for the months of March 2010 through October 2010, for contract 24-10G. It was observed that the time cards for the months of March 2010 through September 2010 were not initialed by the employees and not signed by management to indicate that the time cards were reviewed and approved.

Sound accounting practices require that internal control procedures are implemented to ensure that time reported is accurate and reliable. Control procedures should require that time reporting documents are signed by the employees and approved by a supervisor or manager for accuracy. Evidence of approval can be either a supervisor or manager's signature or initials.

Control procedures were not in place to ensure that all time cards submitted were signed by personnel. Upon inquiry, IAS learned that the Agency was not informed by AHC that time cards needed to be signed until a new employee started in October 2010.

When there are no employee, supervisor or manager's signatures on time cards, the risk of inaccurate reporting increases. This may result in salaries paid for hours not worked leading to the suspension of the grant contract agreement.

### **Recommendations**

It is recommended that the Agency implement internal control procedures to ensure time cards are accurate and reliable. This can be achieved by making sure that employees sign the time cards. Additionally, a supervisor or manager's signature or initials on all time cards will provide proof that the time worked was reviewed and approved.

### ***Management's Responses***

*The Agency did not respond to the observation and recommendations made in this report.*