



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

DR. KENNETH M. STONE, CPA
Internal Audit Executive

June 30, 2011

Eulonda Nevels, Executive Director
YWCA
3820 West Pine
St. Louis, MO 63112

RE: Supportive Housing Program (SHP) (Project #2011-HOM29)

Dear Ms. Nevels:

Enclosed is a report of the fiscal monitoring review of the YWCA, a not-for-profit organization, SHP program, for the period July 1, 2010 through November 30, 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 YWCA. Fieldwork was completed on May 13, 2011.

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) 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 CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)**

**YWCA
CONTRACT #61847
CFDA #14.235**

FISCAL MONITORING REVIEW

JULY 1, 2010 THROUGH NOVEMBER 30, 2010

PROJECT #2011-HOM29

DATE ISSUED: June 30, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
YWCA
FISCAL MONITORING REVIEW
JULY 1, 2010 THROUGH NOVEMBER 30, 2010**

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INTRODUCTION

Background

Contract Name: YWCA Phyllis Wheatley Transitional Housing Program

Contract Number: 61847

CFDA Number: 14.235

Contract Period: July 1, 2010 through June 30, 2011

Contract Amount: \$76,597

This contract provided Supportive Housing Program (SHP) funds to YWCA (Agency) for opportunities for women in the City of St. Louis to improve their lives with assistance in developing economic, social and leadership skills to successfully return to independent housing and jobs.

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 July 1, 2010 through November 30, 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 May 13, 2011.

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 #2010-HOM3, issued November 5, 2010, contained one observation:

- The Agency over-billed payroll expenses (**Resolved**)

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended December 30, 2009; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report dated May 5, 2010 rendered an unqualified opinion on internal control over financial reporting and internal control over major programs. No material weaknesses were identified, no significant deficiencies were identified that were not considered to be material weaknesses, and no non-compliance material to financial statements noted for internal control over financial reporting and major programs.

The auditee qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.