CITY OF ST. LOUIS

DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)

ST. LOUIS TRANSITIONAL HOPE HOUSE
CONTRACT #64873 AND #64489
CFDA #14.235 AND #14.231

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH FEBRUARY 28, 2013

PROJECT #2013-HOM11

DATE ISSUED: June 26, 2013

Prepared by:
The Internal Audit Section

OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

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FILE COPY

June 26, 2013

Ms. Bonnie Reece, Executive Director
St. Louis Transitional Hope House
1161 Hodiamont
St. Louis, MO 63112

RE: Supportive Housing Program (SHP) and Federal Emergency Shelter Grant (FESG)
(Project #2013-HOM11)

Dear Ms. Reece:

Enclosed is the report of the fiscal monitoring review of the St. Louis Transitional Hope House, a not-for-profit organization, SHP and FESG programs, for the period January 1, 2012 through February 28, 2013. 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. Louis Transitional Hope House. Fieldwork was completed on March 21, 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,

Kenneth M. Stone

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: St. Louis Transitional Hope House

Contract Number: 64489 (SHP)
64873 (FESG)

CFDA Number: 14.231
14.235

Contract Period: January 1, 2012 through February 28, 2013

Contract Amount: $33,150 (FESG)
$748,415(SHP)

The contracts provided SHP and FESG funds to St. Louis Transitional Hope House (Agency) to promote the delivery of supportive housing, emergency shelter, and supportive services to assist homeless or at risk persons in the transition from homelessness to interdependency and permanent housing in the Greater St. Louis Area.

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 February 28, 2013, 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 21, 2013.

Exit Conference

The Agency was informed on June 20, 2013 that there were no observations and that no exit conference was 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 #2012-HOM14, issued April 21, 2012 contained two observations.

- Opportunity to address going concern issues. **(Resolved)**
- Opportunity to follow procurement guidelines. **(Resolved)**

A-133 Status

According to IAS A-133 review of July 26, 2012 Agency expended $ 500,000 or more in Federal Funds in its calendar year ended June 30, 2012. An A-133 report was submitted and reviewed. Agency is not considered a low-risk auditee.

Summary of Current Observations

There were no current observations.