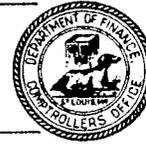




OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

April 22, 2008

Ms. Emilee Litherland
Salvation Army-St. Michael's
1130 Hampton Ave.
St. Louis, MO 63139

RE: Fiscal Monitoring Report of Salvation Army-St. Michael's, Supportive Housing Program, Contract #56170, CFDA #14.235 (Project #2008-HOM4)

Dear Ms. Litherland:

Enclosed is a report of our fiscal monitoring review of Salvation Army-St Michael's (Agency), for the period March 1, 2006 through November 30, 2007. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of the Agency. Our fieldwork was completed on January 4, 2008.

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 to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact Ishmael Ikpeama at (314) 589-6113.

Sincerely,

Mohammad H. Adil, CPA
Internal Audit Manager

Enclosure

cc: Patrick Brennan, Fiscal Manager, Department of Human Services



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES
HOMELESS SERVICES**

**SALVATION ARMY-ST. MICHAEL'S
SUPPORTIVE HOUSING PROGRAM
CONTRACT #56170
CFDA #14.235**

FISCAL MONITORING REVIEW

MARCH 1, 2006 THROUGH NOVEMBER 30, 2007

PROJECT #2008-HOM4

DATE ISSUED: APRIL 22, 2008

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES
SALVATION ARMY-ST. MICHAEL'S
SUPPORTIVE HOUSING PROGRAM
CONTRACT #56170
CFDA #14.235
FISCAL MONITORING REVIEW
MARCH 1, 2006 THROUGH NOVEMBER 30, 2007**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES
SALVATION ARMY-ST. MICHAEL'S
SUPPORTIVE HOUSING PROGRAM
CONTRACT #56170
CFDA #14.235
FISCAL MONITORING REVIEW
MARCH 1, 2006 THROUGH NOVEMBER 30, 2007**

INTRODUCTION

Background

Contract Name: Supportive Housing Program (SHP)
Contract Number: 55170
CFDA Number: 14.235
Contract Period: March 1, 2006 through February 29, 2008
Contract Amount: \$634,841

This contract provides funds from the City of St. Louis, Department of Human Services (DHS), Salvation Army-St. Michael's SHP to provide transitional housing for up to 24 months to homeless persons who are residents of St. Louis city.

Purpose

The purpose of this fiscal monitoring review was to determine if the Agency complied with federal, state and local DHS requirements for the period March 1, 2006 through November 30, 2007 and make recommendations for improvements if necessary.

Scope and Methodology

We made inquiries regarding the Agency's internal controls relating to the grant administered by DHS, tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on January 4, 2008.

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES
SALVATION ARMY-ST. MICHAEL'S
SUPPORTIVE HOUSING PROGRAM
CONTRACT #56170
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MARCH 1, 2006 THROUGH NOVEMBER 30, 2007**

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated April 6, 2007 noted no observation.

A-133 Status

The Agency's A-133 audit report for the year ending September 30, 2006 expressed an unqualified opinion on the financial statements and there were no reportable conditions, findings or questioned costs.

Summary of Current Observations

There are no current observations.

**INTERNAL AUDIT SECTION
REPORT GUIDE SHEET**

DISTRIBUTED
APR 22 2008

REPORT TITLE: SALVATION ARMY ST. MICHAELS. PROJECT #: 2008-HOM4

CONTRACT PERIOD: 03/01/2006 THOROUGH 02/29/2008

SCOPE: 03/01/2006 THOROUGH 11/30/2007

AGENCY: DEPARTMENT OF HUMAN SERVICES

CONTRACT: #56170

	Signature	Date
R	Initial Submission: <u>SHIV DHARAN</u>	<u>2/29/08</u>
E	<u>Ishmael Ikpeama</u>	<u>3/25/08</u>
P	Audit Supervisor Review: _____	_____
O	Audit Manager Review: <u>Mohammad Adil</u>	<u>3/26/08</u> 4/2/08
R	Proof Reading: _____	_____
T	Audit Manager Sign-Off: <u>Mohammad Adil</u>	<u>3/27/08</u> 4/27/08

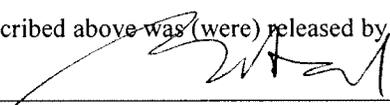
REPORT DISTRIBUTION

DELIVERABLES

- | | | |
|---|----------------|-------------------------------------|
| (1) ✓ <u>Ms. Emily Litherland</u> - SALVATION ARMY ST. MICHAELS | Report | <input checked="" type="checkbox"/> |
| (2) ✓ <u>Mr. Pat Brennan</u> - DEPARTMENT OF HUMAN SERVICES | Flowcharts | <input type="checkbox"/> |
| (3) _____ | Survey Results | <input type="checkbox"/> |
| (4) <u>Mr. Sedrick Blake</u> - <u>Audit/Fiscal Executive</u> | IAS Survey | <input checked="" type="checkbox"/> |
| (5) ✓ <u>Mr. Adil H. Mohammad</u> - <u>Internal Audit Manager</u>
<i>Ikpeama Supv.</i> | | |
| (6) ✓ <u>IAS Files</u> | | |

FINAL REPORT RELEASE

The report(s) described above was (were) released by me after all appropriate levels of review were complete.



 Signature

4/27/08

 Date