

ARLENE GREEN  
Comptroller



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



*Internal Audit Section*

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January 23, 2007

Margaret Krash, Assistant Director  
Lydia's House  
P. O. Box 2722  
St. Louis, MO 63116

RE: Fiscal Monitoring Report of Lydia's House (FESG) Documents # 53163 and 52986  
(Project Numbers 2007-HOM-18 & HOM-21)

Dear Ms. Krash:

Enclosed is a report of our fiscal monitoring review of Lydia's House for Federal Emergency Shelter Grant (FESG) and Domestic Violence (DV) for the period January 1, 2006 through October 31, 2006.

The scope of a fiscal monitoring review is substantially less than audit, and as such, we do not express an opinion on the financial operations of Lydia's House. Our fieldwork was substantially completed on December 7, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant sub recipients. If you have any questions, please contact Charlie Schroeder at 314-589-6089.

Respectfully,

A handwritten signature in cursive script that reads "Sedrick D. Blake".

Sedrick D. Blake, CPA  
Audit/Fiscal Executive

cc: Mr. William F. Siedhoff, Director, City of St. Louis Department of Human Services  
Patrick Brennan, Fiscal Manager, Department of Human Services



# CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES PROGRAM*

*LYDIA'S HOUSE  
FEDERAL EMERGENCY SHELTER GRANT (FESG) AND  
DOMESTIC VIOLENCE (DV) PROGRAMS  
DOCUMENTS #53163 AND #52986*

*FISCAL MONITORING REVIEW*

*JANUARY 1, 2006 THROUGH OCTOBER 31, 2006*

*PROJECT #2007-HOM18  
PROJECT #2007- HOM21*

*DATE ISSUED: JANUARY 23, 2007*

*Prepared by:  
The Internal Audit Section*



## OFFICE OF THE COMPTROLLER

**Honorable Darlene Green, Comptroller**

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
LYDIA'S HOUSE  
FEDERAL EMERGENCY SHELTER GRANT (FESG)  
DOMESTIC VIOLENCE (DV)  
DOCUMENTS #53163 and 52986  
FISCAL MONITORING REVIEW  
JANUARY 1, 2006 THROUGH OCTOBER 31, 2006**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
LYDIA'S HOUSE  
FEDERAL EMERGENCY SHELTER GRANT (FESG)  
DOMESTIC VIOLENCE (DV)  
DOCUMENTS #53163 and 52986  
FISCAL MONITORING REVIEW  
JANUARY 1, 2006 THROUGH OCTOBER 31, 2006**

**INTRODUCTION**

**Background**

**Contract Name:** Lydia's House

**Document Number(s):** 53163 and 52986

**Contract Period (s):** January 1, 2006 through December 31, 2006  
January 1, 2006 through December 31, 2006

**Review Period (s):** January 1, 2006 through October 31, 2006  
January 1, 2006 through October 31, 2006

**Contract Amount(s):** \$27,320 and \$18,000

These contracts provided funds from the Department of Housing and Urban Development (HUD), Federal Emergency Shelter Grant (FESG) and local City funds for the Domestic Violence Program (DV) to Lydia's House to provide transitional housing and nighttime or daytime shelter for battered women and their children.

**Purpose**

The purpose of this fiscal monitoring review was to determine Lydia's House (Documents #53163 and #52968) compliance with federal, state, and local Department of Human Services (DHS) requirements for the period January 1, 2006 through October 31, 2006 and make recommendations for improvements.

**Scope and Methodology**

We made inquiries regarding Lydia's House's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on December 7, 2006.

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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We have no evidence to suggest that Lydia's House did not comply with federal, state, and local DHS requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated February 10, 2006 and February 4, 2005 for the 2005 FESG and 2004 Domestic Violence identified no observations.

**A-133 Status**

According to a letter received from Agency management dated November 15, 2006, Lydia's House was not required to obtain an a-133 audit for the period ending September 30, 2006 because it did not expend \$500,000 or more in Federal funds.

**Summary of Current Observations**

We did not have any observations.