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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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St. Louis, Missouri 63101
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July 9, 2004

Ms. Michelle Schiller-Baker, Executive Director
St. Martha's Hall
PO Box 4950
St. Louis, MO 63108

RE: Fiscal Monitoring Report of St. Martha's Hall, Federal Emergency Shelter
Grant (FESG) and Domestic Violence (DV) (#2004-HOM25)

Dear Ms. Schiller-Baker:

Enclosed is a report of our fiscal monitoring review of St. Martha's Hall (Document #45496 and #44612) for the period January 1, 2003 through December 31, 2003. 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 St. Martha's Hall. Our fieldwork was substantially completed on June 4, 2004.

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 subrecipients. If you have any questions, please contact Dwayne Crandall at 613-7257.

Sincerely,

A handwritten signature in black ink that reads "Keenan T. McKinney".

Keenan T. McKinney, CIA
Internal Audit Manager

Cc: Honorable Darlene Green, Comptroller
Patrick Brennan, Fiscal Manager, Department of Human Services

Enclosure



CITY OF ST. LOUIS

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

*ST. MARTHA'S HALL
FEDERAL EMERGENCY SHELTER GRANT (FESG)
DOCUMENT #45496
DOMESTIC VIOLENCE
DOCUMENT #44612*

FISCAL MONITORING REVIEW

JANUARY 1, 2003 THROUGH DECEMBER 31, 2003

PROJECT #2004-HOM25

DATE ISSUED: JULY 9, 2004

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
ST. MARTHA'S HALL
DOCUMENT #45496 & #44612
FISCAL MONITORING REVIEW
JANUARY 1, 2003 THROUGH DECEMBER 31, 2003

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CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
ST. MARTHA'S HALL
DOCUMENT #45496 & #44612
FISCAL MONITORING REVIEW
JANUARY 1, 2003 THROUGH DECEMBER 31, 2003

INTRODUCTION

Background

Contract Name: St. Martha's Hall

Document Number: #45496 & #44612

Contract Period: (FESG & DV) January 1, 2003 through December 31, 2003

Contract Amount: \$38,000 & \$55,600

These contracts provided Federal Emergency Shelter Grant (FESG) and Domestic Violence- Victim Assistance (DV) funds to St. Martha's Hall to provide twenty-four (24) Hours Emergency Shelter to eligible battered women and dependants referred to the facility by the Homeless Services Hotline or other sources.

Purpose

The purpose of this fiscal monitoring review was to determine St. Martha's Hall's (Document #45496 & #44612) compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2003 through December 31, 2003, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding St. Martha's Hall'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 substantially completed on June 4, 2004.

CITY OF ST. LOUIS
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JANUARY 1, 2003 THROUGH DECEMBER 31, 2003

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that St. Martha's Hall did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The prior Fiscal Monitoring Report, dated July 25, 2003 noted (3) observations:

1. Agency accounted for rental costs it did not incur. **Resolved additional non-rental costs submitted to DHS.**
2. Failure to report contributions (Program Income) collected from clients to DHS. **Resolved.**
3. Failure to require two (2) duly authorized signatures on disbursement checks. **Resolved.**

A-133 Status

St. Martha's Hall is covered under the A-133 Audit Report for the Archdiocese of St. Louis. The report was dated October 24, 2003. The report expressed an unqualified on the financial statements and federal awards. There were no findings, questioned costs or instances of noncompliance considered material to the financial statements or federal awards. There were no findings to be reported in accordance with OMB Circular A-133. The Archdiocese was considered to be a low risk auditee. The Audit was performed in a timely manner.

Summary of Current Observations

We did not have any observations.