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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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October 5, 2004

Susan Hauser, Comptroller
Legal Services of Eastern Missouri
4232 Forest Park Ave.
St. Louis, MO 63108

RE: Fiscal Monitoring Report of Legal Services of Eastern Missouri,
Supportive Housing Programs (SHP) (#2005-HOM4)

Dear Ms. Hauser:

Enclosed is a report of our fiscal monitoring review of Legal Services of Eastern Missouri (Document #48253) for the period December 1, 2003 through July 31, 2004. 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 Legal Services of Eastern Missouri. Our fieldwork was substantially completed on September 22, 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 me at 613-7257.

Sincerely,

A handwritten signature in cursive script that reads "Dwayne Crandall".

Dwayne Crandall, MHA, CIA, CPA
Internal Audit Supervisor

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*

*LEGAL SERVICES OF EASTERN MISSOURI
SUPPORTIVE HOUSING PROGRAMS (SHP)
DOCUMENT #48253*

FISCAL MONITORING REVIEW

DECEMBER 1, 2003 THROUGH JULY 31, 2004

PROJECT #2005-HOM4

DATE ISSUED: OCTOBER 5, 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
LEGAL SERVICES OF EASTERN MISSOURI
DOCUMENTS #48253
FISCAL MONITORING REVIEW
DECEMBER 1, 2003 THROUGH JULY 31, 2004**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
LEGAL SERVICES OF EASTERN MISSOURI
DOCUMENTS #48253
FISCAL MONITORING REVIEW
DECEMBER 1, 2003 THROUGH JULY 31, 2004**

INTRODUCTION

Background

Contract Name: Legal Services of Eastern Missouri

Document Number: #48253

Contract Periods: December 1, 2003 through November 30, 2005

Contract Amounts: \$152,956.00; (\$79,390.00 December 1, 2003 through November 30, 2004; \$79,390.00 December 1, 2004 through November 30, 2005)

This contract provides funds from the Department of Housing and Urban Development (HUD) passed through the City of St. Louis' Department of Human Services, Veterans Program and Supportive Housing Program (SHP) to Legal Services of Eastern Missouri to provide legal assistance for the homeless.

Purpose

The purpose of this fiscal monitoring review was to determine Legal Services of Eastern Missouri's (Document #48253) compliance with federal, state, and local Department of Human Services (DHS) requirements for the period December 1, 2003 through July 31, 2004 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Legal Services of Eastern Missouri'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 substantially completed on September 22, 2003.

CITY OF ST. LOUIS
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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Legal Services of Eastern Missouri did not comply with federal, state, and local DHS requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated May 27, 2003 identified two (2) observations.

1. The Agency did not require two (2) authorized signatures on checks. The Agency received a waiver from DHS for this requirement. **Resolved.**
2. Agency did not meet the matching requirements. **Resolved.**

A-133 Status

The Agency's A-133 audit report for the year ending December 31, 2003 dated April 8, 2004 expressed an unqualified opinion. There were no findings, questioned costs, or reportable conditions on the financial statements or federal awards.

Summary of Current Observations

We noted no observations during our review.