

FILE COPY

DARLENE GREEN
Comptroller



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



Internal Audit Section

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

May 6, 2005

Kim Beck, Administrator
Salvation Army Family Haven
3744 Lindell Blvd.
St. Louis, MO 63108

RE: Fiscal Monitoring Report of Salvation Army Family Haven, Federal Emergency Shelter Grant (FESG) (#2005-HOM15)

Dear Ms. Beck:

Enclosed is a report of our fiscal monitoring review of the Salvation Army Family Haven (Document #48408) for the period January 1, 2004 through December 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 Salvation Army Family Haven. Our fieldwork was substantially completed on February 22, 2005.

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, appearing to read "Mohammad H. Adil".

Mohammad H. Adil, CPA
Internal Audit Manager

Enclosure

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



CITY OF ST. LOUIS

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

*SALVATION ARMY FAMILY HAVEN
FEDERAL EMERGENCY SHELTER GRANT (FESG) AND
DOCUMENT #48408*

FISCAL MONITORING REVIEW

JANUARY 1, 2004 THROUGH DECEMBER 31, 2004

PROJECT #2005-HOM15

DATE ISSUED: MAY 6, 2005

*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
SALVATION ARMY FAMILY HAVEN
DOCUMENT #48408
FISCAL MONITORING REVIEW
JANUARY 1, 2004 THROUGH DECEMBER 31, 2004**

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
SALVATION ARMY FAMILY HAVEN
DOCUMENT #48408
FISCAL MONITORING REVIEW
JANUARY 1, 2004 THROUGH DECEMBER 31, 2004**

INTRODUCTION

Background

Contract Name: Salvation Army Family Haven

Document Number: #48408

Contract Period: January 1, 2004 through December 31, 2004

Contract Amount: \$41,000

This contract provided funds from the Department of Housing and Urban Development (HUD), Federal Emergency Shelter Grant (FESG) to Salvation Army Family Haven to provide a weekend camp for those individual who are in transitional housing or nighttime or daytime shelters.

Purpose

The purpose of this fiscal monitoring review was to determine Salvation Army Family Haven's (Document #48408) compliance with federal, state and local Department of Human Services (DHS) requirements for the period January 1, 2004 through December 31, 2004, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Salvation Army Family Haven'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 February 22, 2005.

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS SERVICES
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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Salvation Army Family Haven did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated February 25, 2004 identified no observations.

A-133 Status

The Agency's A-133 audit report for the year ending September 30, 2003 expressed an unqualified opinion on the financial statements and there were no reportable conditions, findings, or questioned costs. However, the report issued an unqualified opinion on the federal awards, but there were five findings. None of these findings applied to grants passed through the City of St. Louis. The corrective action plans for the observations have been provided by the Agency. Internal Audit reviewed the report and stated that the corrective action plans should have completion dates on them; however, the report appeared acceptable otherwise.

Summary of Current Observations

We did not have any observations.