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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

October 7, 2008

Eulonda Nevels, Program Director
YWCA
3820 West Pine
St. Louis, MO 63112

RE: Fiscal Monitoring Review of YWCA, Supportive Housing Program (SHP),
Document #56845, CFDA #14.235 (Project #2008-HOM26)

Dear Ms. Nevels:

Enclosed is a report of our fiscal monitoring review of YWCA, SHP, for the period July 1, 2007 through April 30, 2008. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of YWCA. Our fieldwork was completed on May 16, 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 Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Human Services (DHS) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

A handwritten signature in black ink that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, DHS
Antoinette Triplett, Program Manager II, Homeless Services-DHS



CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES
HOMELESS SERVICES*

*YWCA
SUPPORTIVE HOUSING PROGRAM (SHP)
DOCUMENT #56845
CFDA #14.235*

*FISCAL MONITORING REVIEW
JULY 1, 2007 THROUGH APRIL 30, 2008*

PROJECT #2008-HOM26

DATE ISSUED: OCTOBER 7, 2008

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
YWCA
FISCAL MONITORING REVIEW
JULY 1, 2007 THROUGH APRIL 30, 2008

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**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM GRANT (SHP)
YWCA
FISCAL MONITORING REVIEW
JULY 1, 2007 THROUGH APRIL 30, 2008**

INTRODUCTION

Background

Contract Name: YWCA Phyllis Wheatley Transitional Housing Program

Document Number: 56845

CFDA Number: 14.235

Contract Period: July 1, 2007 through June 30, 2008

Contract Amount: \$76,597

The purpose of the contract agreement is to provide opportunities for women in the City of St. Louis to improve their lives through the programs that:

- Assist in the development of economic, social and leadership skills.
- Provide early childhood and parenting education for low-income families.
- Provide crisis intervention and social support to women who are victims of sexual assault.
- Prepare women who are low-income, homeless, and/or unemployed to successfully return to independent housing and jobs.
- Advocate and model social and racial justice.

Purpose

Our purpose was to determine YWCA's compliance with federal (including OMB Circular A-133), state and local Department of Human Services (DHS) requirements for the period July 1, 2007 through April 30, 2008 and make recommendations for improvements as necessary.

Scope and Methodology

We made inquiries regarding YWCA's internal controls relating to the grants administered by DHS, tested evidence supporting the reports the agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on May 16, 2008.

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
YWCA
FISCAL MONITORING REVIEW OF
JULY 1, 2007 THROUGH APRIL 30, 2008**

SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that YWCA did not fully comply with federal (including OMB Circular A-133), state and local DHS requirements.

Status of Prior Observations

YWCA's previous fiscal monitoring report dated June 7, 2005 contained three observations:

1. Failure to have a Missouri Sales Tax Exemption letter. **(Resolved)**
2. Opportunity exists to improve compliance documentation. **(Resolved)**
3. Monthly financial reports were not submitted in a timely manner. **(Resolved)**

A-133 Status

According to a letter received from YWCA, it did expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2007 and was required to have an A-133 audit. The report, dated June 12, 2007, rendered an unqualified opinion on the financial statements and an unqualified opinion for all major programs. There were no audit findings. IAS reviewed the report on September 21, 2007 and recommended the report be accepted.

Summary of Current Observations

There were no current observations.