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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

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September 6, 2006

Dr. Lynne Cooper, Director  
Interfaith Residence DBA Doorways  
4385 Maryland  
St. Louis, MO 63108

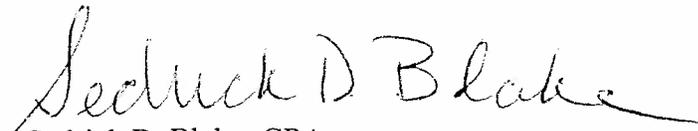
RE: Fiscal Monitoring Report of Interfaith Residence DBA Doorways, Transitional  
Housing Program (#2006-AHC15)

Dear Dr. Cooper:

Enclosed is a report of our fiscal monitoring review of the Interfaith Residence DBA Doorways (Document #50306) for the period April 1, 2005 through March 31, 2006. 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 Doorways. Our fieldwork was substantially completed on June 2, 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 Affordable Housing Commission to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Dwayne Crandall at 613-7257.

Sincerely,

  
Sedrick D. Blake, CPA  
Internal Audit Executive

Enclosure

cc: Honorable Darlene Green, Comptroller  
Angela Morton Conley, Executive Director, Affordable Housing Commission



# CITY OF ST. LOUIS

*AFFORDABLE HOUSING COMMISSION*

*INTERFAITH RESIDENCE DBA DOORWAYS  
TRANSITIONAL HOUSING PROGRAM  
DOCUMENT #50306*

*FISCAL MONITORING REVIEW*

*APRIL 1, 2005 THROUGH MARCH 31, 2006*

*PROJECT #2006-AHC15*

*DATE ISSUED: SEPTEMBER 6, 2006*

*Prepared by:  
The Internal Audit Section*



# OFFICE OF THE COMPTROLLER

*HONORABLE DARLENE GREEN, COMPTROLLER*

**CITY OF ST. LOUIS  
AFFORDABLE HOUSING COMMISSION (AHC)  
TRANSITIONAL HOUSING PROGRAM  
INTERFAITH RESIDENCE DBA DOORWAYS  
DOCUMENT #50306  
FISCAL MONITORING REVIEW  
APRIL 1, 2005 THROUGH MARCH 31, 2006**

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**CITY OF ST. LOUIS  
AFFORDABLE HOUSING COMMISSION (AHC)  
TRANSITIONAL HOUSING PROGRAM  
INTERFAITH RESIDENCE DBA DOORWAYS  
DOCUMENT #50306  
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APRIL 1, 2005 THROUGH MARCH 31, 2006**

**INTRODUCTION**

**Background**

**Contract Name:** Interfaith Residence DBA Doorways

**Document Number:** 50306

**Contract Period:** April 1, 2005 through March 31, 2006

**Contract Amount:** \$234,500.00

The contract provided funds to the Agency to provide transitional housing for those individuals that are homeless.

**Purpose**

The purpose of this fiscal monitoring review was to determine Doorways' (Document #50306) compliance with local Affordable Housing Commission requirements for the period April 1, 2005 through March 31, 2006, and make recommendations for improvements.

**Scope and Methodology**

We made inquiries regarding Doorways' internal controls relating to the grant administered by the Affordable Housing Commission (AHC), tested evidence supporting the reports the Agency submitted to AHC and performed other procedures considered necessary. Our fieldwork was substantially completed on June 2, 2006.

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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

The Interfaith Residence DBA Doorways did not fully comply with local Affordable Housing Commission requirements.

**Status of Prior Observations**

This is the first fiscal monitoring review for Interfaith Residence DBA Doorways. Therefore, the Agency does not have prior observations.

**Summary of Current Observations**

We made recommendations for the following observations, which if implemented, could assist Interfaith Residence DBA Doorways in fully complying local Affordable Housing Commission requirements.

- Financial Report Submitted Late

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**DETAILED OBSERVATIONS, RECOMMENDATIONS  
AND MANAGEMENT'S RESPONSES**

**Financial Report Submitted Late**

In accordance with document # 50306, page 3, paragraph 7, "The Contracting Agency shall submit quarterly financial reports to the Commission in the form provided ...no later than the tenth (10<sup>th</sup>) calendar day of the following quarter or as otherwise required by the Commission." It also stated, "The Commission shall not process requests for reimbursement unless and until all reports require by this paragraph have been received."

In accordance with the contractual agreement the Agency should have submitted its October 2005 through December 2005 quarterly financial report no later than January 10, 2006. However, the Agency submitted its quarterly financial report on January 23, 2006. Consequently, the report was not submitted on time. Because the Agency does not submit its quarterly financial report on time the Agency delays its cash flow.

**Recommendation**

We recommend the Agency submit all future reports in a timely manner.

**Management's Response**

*Interfaith Residence DBA Doorways concurs with the observation noted above. We will make every effort in the future to submit all reports in a timely manner. Having quarterly reports due on the tenth (10<sup>th</sup>) of the month is difficult as monthly closing does not take place until the 6<sup>th</sup> or 7<sup>th</sup> of the month and there is little time for monthly invoicing let alone accumulating the information so that a quarterly report can be submitted.*