



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

May 29, 2009

Tammy Laws, Executive Director
Metro Homeless Center
1040 S. Taylor Avenue
St. Louis, MO 63110

RE: Federal Emergency Shelter Grant (FESG) and Supportive Housing Program (SHP)
(Project #2009-HOM9)

Dear Ms. Laws:

Enclosed is a report of our fiscal monitoring review of the Metro Homeless Center, a not-for-profit organization, FESG and SHP programs, for the period January 1, 2008, through December 31, 2008, and October 1, 2008, through December 31, 2008, respectively. 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 Metro Homeless Center. Fieldwork was completed on January 22, 2009.

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 Standard for the 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 subrecipients.

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

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, DHS
Antoinette Triplet, Program Manager II – Homeless Program, DHS



CITY OF ST. LOUIS CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
SUPPORTIVE HOUSING PROGRAM (SHP)**

**METRO HOMELESS CENTER
DOCUMENTS #53188 AND #58063
CFDA #14.231 AND #14.235**

**FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

PROJECT #2009-HOM9

DATE ISSUED: May 29, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
SUPPORTING HOUSING PROGRAM (SHP)
METRO HOMELESS CENTER
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Names: Transitional Housing Supportive Program (FESG)
Shalom House Traditional Housing Program (SHP)

Document Numbers: 53188 (FESG)
58063 (SHP)

CFDA Numbers: 14.231 (FESG)
14.235 (SHP)

Contract Periods: January 1, 2008 through December 31, 2008 (FESG)
October 1, 2008 through September 30, 2009 (SHP)

Contract Amounts: \$29,500 (FESG)
\$233,362 (SHP)

The contracts provided Department of Housing and Urban Development (HUD), Federal Emergency Shelter Grant (FESG) and Supportive Housing Program (SHP) funds to Metro Homeless Center (Agency) to provide transitional housing and nighttime or daytime shelter for those individuals that are homeless.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Human services (DHS) requirements for the period January 1, 2008, through December 31, 2008, and October 1, 2008, through December 31, 2008, respectively, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures, were performed as considered necessary. Fieldwork was completed on January 22, 2009.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DHS requirements.

Status of Prior Observations

The previous fiscal monitoring report, Project #2008-HOM18, issued August 28, 2008, contained two observations:

1. Opportunity to develop a written procurement policy. **(Resolved)**
2. Failure to submit monthly financial reports in a timely manner. **(Resolved)**

A-133 Status

According to a letter received from the Agency, dated January 13, 2009, it did not expend \$500,000 or more in federal funds its fiscal year ended December 31, 2008, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.