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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

September 14, 2009

Emily Litherland, Institutional Contract Accountant  
Salvation Army Harbor Light  
1130 Hampton  
St. Louis, MO 63139

RE: Federal Emergency Shelter Grant (FESG) (Project #2009-HOM19)

Dear Ms. Litherland:

Enclosed is a report of the fiscal monitoring review of the Salvation Army Harbor Light, a not-for-profit organization, Federal Emergency Shelter Grant for the period January 1, 2008 through December 31, 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 Salvation Army Harbor Light. Fieldwork was completed on March 31, 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 Standards 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 sub-recipients.

If you have any questions, please contact 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, Manager II - Homeless Services, DHS



# CITY OF ST. LOUIS CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)  
FEDERAL EMERGENCY SHELTER GRANT (FESG)**

**SALAVATION ARMY HARBOR LIGHT  
CONTRACT #53652  
CFDA #14.231**

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

**PROJECT #2009-HOM19**

**DATE ISSUED: SEPTEMBER 14, 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)  
SALVATION ARMY HARBOR LIGHT  
FISCAL MONITORING REVIEW  
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

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## INTRODUCTION

### Background

**Contract Name:** Salvation Army Harbor Light

**Contract Number:** 53652

**CFDA Number:** 14.231

**Contract Period:** January 1, 2008 through December 31, 2008

**Contract Amount:** \$90,090

The contract provided Federal Emergency Grant (FESG) funds to Salvation Army Harbor Light (Agency) to assist men with moving from homelessness to housing and from addiction to sobriety through one of six defined programs. Additional assistance is provided with food and shelter services, life-skills classes, addiction counseling, spiritual growth, and job-search assistance.

### Purpose

The purpose the review was to determine Agency's compliance with federal, state and local DHS requirements for the period January 1, 2008 through December 31, 2008, 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 the Department of Human Services (DHS). Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on March 31, 2009.

### Exit Conference

An exit conference was not required because there were no current observations.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

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

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2008-HOM15, issued July 8, 2008, contained no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the fiscal year ended September 30, 2008; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The A-133 audit report dated January 27, 2009, rendered an unqualified opinion regarding compliance with requirements applicable to major federal awards. There was one observation in the report; however it was not applicable to the Agency's DHS grant specifically.

The auditors issued an unqualified opinion on the general purpose financial statements.

The Agency did not qualify as a low-risk auditee.

It is recommended that the A-133 report be accepted.

### **Summary of Current Observations**

There were no current no observations.