



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

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June 10, 2014

FILE COPY

Dennis Kelley, Executive Director  
Missouri EnergyCare, Inc.  
2758 Wyoming  
St. Louis, MO 63118

RE: Missouri EnergyCare, Inc. (Project #2014-AHC05)

Dear Mr. Kelley:

Enclosed is a report of our fiscal monitoring review of Missouri EnergyCare, Inc. for the period of April 1, 2013 through March 31, 2014. 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 Missouri EnergyCare, Inc.. Fieldwork was completed on June 6, 2014.

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 Affordable Housing Commission (AHC) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA  
Internal Audit Executive

Enclosure

cc: April Ford Griffin, Executive Director, Affordable Housing Commission



# CITY OF ST. LOUIS

**AFFORDABLE HOUSING COMMISSION (AHC)**

**MISSOURI ENERGYCARE, INC.  
CONTRACTS #39-13G**

**FISCAL MONITORING REVIEW  
APRIL 1, 2013 THROUGH MARCH 31, 2014**

**PROJECT #2014-AHC05**

**DATE ISSUED: JUNE 10, 2014**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
AFFORDABLE HOUSING COMMISSION (AHC)  
MISSOURI ENERGYCARE, INC.  
FISCAL MONITORING REVIEW  
APRIL 1, 2013 THROUGH MARCH 31, 2014**

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## INTRODUCTION

### Background

**Contract Name:** Missouri EnergyCare, Inc.  
**Contract Number:** 39-13G  
**Contract Period:** April 1, 2013 through March 31, 2014  
**Contract Amount:** \$25,000

The contract provides funds from Affordable Housing Commission (AHC) to Missouri EnergyCare, Inc. (Agency) to assist clients, at 80% or below the St. Louis median income, with energy assistance payments. The payments prevent disconnection of electric and/or gas utilities.

### Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local AHC requirements for the period April 1, 2013 through March 31, 2014, and make recommendations for improvements, as considered necessary.

### Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by AHC. Evidence supporting the reports the Agency submitted was tested and other procedures were performed, as considered necessary.

### Exit Conference

The Agency was informed that the review resulted in no observations and an exit conference was not necessary.

## SUMMARY OF OBSERVATIONS

### **Conclusion**

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

### **Status of Prior Observations**

The Agency previous fiscal monitoring report, Project #2011-AHC06, issued April 5, 2012 did not contain any observations.

### **Summary of Current Observations**

There were no current observations.