



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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**FILE COPY**

William F. Seidhoff, Director  
Department of Human Services (DHS)  
1520 Market Street, Room 4065  
Saint Louis, MO 63103

RE: Status of Sub-Recipients' Fiscal Monitoring Report Observations  
(Project #2013-F3)

Dear Mr. Seidhoff:

The Internal Audit Section has conducted a limited follow-up review of the audit observations noted in the Internal Audit Section's fiscal monitoring reports of the sub-recipients issued prior to January 31, 2012.

A limited follow-up review does not necessarily involve detailed testing or verification but instead relies on communication with the department management and staff, as well as limited observations.

This follow-up review was made under authorization contained in Article XV, Section 2 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*.

The purpose of this review is to determine whether the Department of Human Services (DHS)-Homeless Division, has conducted follow-ups of the sub-recipients as contained in the interdepartmental agreement between DHS and the Internal Audit Section-Comptroller's Office as of October 31, 2012.

Based on the information provided by the Homeless Division's management and staff, it was determined that DHS conducted follow-ups on all the sub-recipients contained on the listing provided by the Internal Audit Section. However, not all the follow-ups conducted by the Homeless Division staff on the sub-recipients were documented. Some of these sub-recipients are:

- **Doorways** **2011-HOM 26**  
*Observation: Opportunity to ensure reimbursed requests do not exceed contract budget-Questioned Costs \$3,951*
- **St. Louis Transition Hope House** **2011-HOM 27**  
*Observation: Going Concern Issue*

Internal Audit Section, in subsequent fiscal monitoring visits to the listed sub-recipients, will review the status of observations noted in the fiscal monitoring reports.

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

cc: Antoinette Triplett, Program Manager, Homeless Services