



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

Internal Audit Section

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

DR. KENNETH M. STONE, CPA
Internal Audit Executive

September 1, 2011

Tiffany Jackson, Program Director
Haven of Grace
1225 Warren
St. Louis, MO 63106

RE: Federal Emergency Shelter Grant (FESG) (Project #2011-HOM14)

Dear Ms. Jackson:

Enclosed is a report of the fiscal monitoring review of the Haven of Grace, a not-for-profit organization, FESG program, for the period January 1, 2010 through December 31, 2010. 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 Haven of Grace. Fieldwork was completed on June 16, 2011.

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 Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

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: Walter Danneman, Accounting Coordinator, 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)**

**HAVEN OF GRACE
CONTRACT #61917
CFDA #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

PROJECT #2011-HOM14

DATE ISSUED: SEPTEMBER 1, 2011

**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) - HOMELESS SERVICES
FEDERAL EMERGENCY SHELTER GRANT
HAVEN OF GRACE
FISCAL MONITORING REVIEW
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

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INTRODUCTION

Background

Contract Name: Haven Of Grace

Contract Number: 61917

CFDA Number: 14.231

Contract Period: January 1, 2010 through December 31, 2010

Contract Amount: \$19,300

The contract provided Federal Emergency Shelter Grant (FESG) funds to Haven of Grace (Agency) to provide comprehensive continuum of care services for eligible pregnant women between the ages of 16-24 at risk of becoming homeless. These services were provided to individuals in the City of St. Louis or in a location more than 100 miles from the City of St. Louis or whose last known permanent address was more than 100 miles from the City of St. Louis.

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, 2010, through December 31, 2010, 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 DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on June 16, 2011.

Exit Conference

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

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 Agency did not have a previous fiscal monitoring report for FY 2009.

A-133 Status

The Agency did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2010; therefore, it was not required to have a single audit in accordance with OMB Circular A-133.

Summary of Current Observations

There were no current observations.