



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

December 16, 2011

Robert Otrembiak, Executive Director
Humanitri
1120 South Sixth Street, Suite 120
St. Louis, MO 63104

RE: Supportive Housing Program (SHP) (Project #2011-HOM 17)

Dear Mr. Otrembiak:

Enclosed is a report of our fiscal monitoring review of Humanitri, a not-for-profit organization, SHP and FESG programs, for the period October 1, 2010 through March 31, 2011. 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 Humanitri. Fieldwork was completed on June 7, 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 City of St. Louis, 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) 657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Paul Mehta, Fiscal Manager, DHS
Antoinette Triplett, Program Manger II, DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)**

**HUMANITRI
CONTRACT #61774, 61817 & 61909
CFDA #14.235 14.231**

**FISCAL MONITORING REVIEW
JULY 1, 2010 THROUGH MARCH 31, 2011**

PROJECT #2011-HOM 17

DATE ISSUED: DECEMBER 16, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER PROGRAM (FESG)
HUMANITRI
FISCAL MONITORING REVIEW
OCTOBER 1, 2010 THROUGH MARCH 31, 2011**

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INTRODUCTION

Background

Contract Name: Humanitri

Contract Numbers: 61774 (SHP)
61817 (SHP)
61909 (FESG)

CFDA Numbers: 14.235 SHP
14.231 FESG

Contract Period: July 1, 2010 through June 30, 2011 (Contract #61774)
March 1, 2010 through February 28, 2011 (Contract #61817)
January 1, 2010 through December 31, 2010 (Contract #61909)

Contract Amounts: \$195,811 (Contract #61774)
\$155,030 (Contract #61817)
\$ 27,792 (Contract #61909)

These contracts provided SHP and FESG funds to Humanitri (Agency) for assistance in helping homeless people obtain and remain in permanent housing by providing the funds necessary to increase participants skills and income and empower people to achieve greater self determination in the City of St. Louis.

Purpose

The purpose the review was to determine Agency's compliance with federal, state and local Department of Human Services (DHS) requirements for the period October 1, 2010 through March 31, 2011, 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 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 7, 2011.

Exit Conference

There were no current observations; therefore, an exit conference was no considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-HOM13, issued December 29, 2010, contained no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended December 31, 2010; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The A-133 report, dated April 28, 2011, rendered an unqualified opinion regarding compliance with requirements applicable to major federal awards. There were no reportable conditions.

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 observations