



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
EMERGENCY SHELTER GRANT (ESG)**

**HUMANITRI
CONTRACT #64750, #64751, AND #64230
CFDA #14.235 AND #14.231**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH NOVEMBER 30, 2012

PROJECT #2013-HOM07

DATE ISSUED: APRIL 17, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

April 17, 2013

FILE COPY

Deborah Rutt, Chief Executive Officer
Humanitri
1120 South Sixth Street
St. Louis, MO 63104

RE: Supportive Housing Program (SHP) and Emergency Shelter Grant (ESG)
(Project #2013-HOM07)

Dear Ms. Rutt:

Enclosed is a report of the fiscal monitoring review of Humanitri, a not-for-profit organization, SHP and ESG Program, for the period January 1, 2012 through November 30, 2012. 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 March 14, 2013.

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 the Internal Audit Section at (314) 657-3490.

Respectfully,

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

Enclosure

cc: Antoinette Triplette, Program Manager, DHS
Paul Mehta, Fiscal Manager, DHS

**CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
EMERGENCY SHELTER GRANT (ESG)
HUMANITRI
FISCAL MONITORING REVIEW
JANUARY 1, 2012 THROUGH NOVEMBER 31, 2012**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Humanitri

Contract Numbers: 64750, 64751, 64230

Contract Periods: July 1, 2012 through June 30, 2013 (64750)
March 1, 2012 through February 28, 2013 (64751)
January 1, 2012 through December 31, 2012 (64230)

CFDA Numbers: 14.235 (64750 and 64751)
14.231 (64230)

Contract Amounts: \$195,811 (64750)
\$155,030 (64751)
\$23,630 (64230)

These contracts provided Support Housing Program (SHP) and Emergency Shelter Grant (ESG) funds to the Humanitri (Agency) to promote the delivery of supportive housing, emergency shelter, and supportive services to assist homeless or at risk persons in the transition from homelessness to interdependency and permanent housing.

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, 2012 through November 30, 2012 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 March 14, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on April 16, 2013, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found 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 #2011-HOM07, issued December 16, 2011 noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the calendar year ending December 31, 2012, therefore, it was required to have a single audit in accordance with OMB Circular A-133. As of the fieldwork completion date, the report had not been completed.

Summary of Current Observations

There were no current observations.