



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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January 31, 2011

Susan Houser, Executive Director
Legal Services of Eastern Missouri
4232 Forest Park
East St. Louis, MO 63108

RE: Homeless Prevention and Rapid Re-Housing Program (HPRP)
(Project #2011-HOM03)

Dear Ms. Houser:

Enclosed is a report of the fiscal monitoring review of Legal Services of Eastern Missouri, a not-for-profit Organization, Homeless Prevention and Rapid Re-Housing Program, for the period July 29, 2009 through June 30, 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 Legal Services of Eastern Missouri. Fieldwork was completed on August 31, 2010.

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 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



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS PREVENTION AND RAPID RE-HOUSING PROGRAM
(HPRP)**

**LEGAL SERVICES OF EASTERN MISSOURI
CONTRACT #60503
CFDA #14.257**

FISCAL MONITORING REVIEW

JULY 29, 2009 THROUGH JUNE 30, 2010

PROJECT #2011-HOM03

DATE ISSUED: JANUARY 31, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
HOMELESS PREVENTION AND RAPID RE-HOUSING PROGRAM (HPRP)
LEGAL SERVICES OF EASTERN MISSOURI
FISCAL MONITORING REVIEW
JULY 29, 2009 THROUGH JUNE 30, 2010

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INTRODUCTION

Background

Contract Name: Legal Services of Eastern Missouri

Contract Number: 60503

CFDA Number: 14.257

Contract Period: October 1, 2009 through July 28, 2012

Contract Amount: \$330,000

The contract provided Homeless Prevention and Rapid Re-Housing Program (HPRP) funds to the Legal Services of Eastern Missouri (Agency) to provide financial assistance and services to either prevent individuals and families residing in the greater St. Louis area from becoming homeless or help those who are experiencing homelessness to be quickly re-housed and stabilized.

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 July 29, 2009 through June 30, 2010, 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 DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on August 31, 2010.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

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

This was the first year of grant funding for this program; therefore, there was no prior report.

A-133 Status

The Agency was required to have an A-133 Audit for its year ending December 31, 2009, because it expended over \$500,000 in federal awards.

The report was dated April 22, 2010 and rendered an unqualified opinion on the general-purpose financial statements and major federal award programs. There were no material weaknesses or significant deficiencies identified.

The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.