



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

January 31, 2012

Carleen Reck, Director
Society of St. Vincent DePaul
100 N. Jefferson Avenue
St. Louis, MO 63103

RE: Society of St. Vincent DePaul (Project #2012-AHC03)

Dear Ms. Reck:

Enclosed is a report of our fiscal monitoring review of Society of St. Vincent DePaul for the period May 1, 2011 through December 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 Society of St. Vincent DePaul. Fieldwork was completed on January 10, 2012.

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 Affordable Housing Commission (AHC) to provide fiscal monitoring to 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: Angela M. Conley, Executive Director, Affordable Housing Commission



CITY OF ST. LOUIS

AFFORDABLE HOUSING COMMISSION (AHC)

**SOCIETY OF ST. VINCENT DEPAUL
CONTRACT #53-11G**

**FISCAL MONITORING REVIEW
MAY 1, 2011 THROUGH DECEMBER 31, 2011**

PROJECT #2012-AHC03

DATE ISSUED: JANUARY 31, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
AFFORDABLE HOUSING COMMISSION (AHC)
SOCIETY OF ST. VINCENT DEPAUL
FISCAL MONITORING REVIEW
MAY 1, 2011 THROUGH DECEMBER 31, 2011**

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INTRODUCTION

Background

Contract Name: Society of St. Vincent DePaul

Contract Number: 53-11G

Contract Period: May 1, 2011 through April 30, 2012

Contract Amount: \$60,000

The contract provides funds from Affordable Housing Commission (AHC) to Society of St. Vincent DePaul (Agency) to assist the Agency in providing supportive housing and needed startup services to released prisoners in the City of St. Louis.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local AHC requirements for the period May 1, 2011 through December 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 grant administered by AHC. Evidence supporting the reports the Agency submitted was tested and other procedures were performed as considered necessary.

Exit Conference

The Agency was offered the opportunity for an exit conference on January 27, 2012, but the Agency declined.

Management's Responses

Management's responses to the observations and recommendations identified in the report were received from the Agency on January 27, 2012. These responses have been incorporated into the report.

SUMMARY OF OBSERVATIONS

Conclusion

The Agency did not fully comply with local AHC requirements.

Status of Prior Observations

The Agency did not have any previous AHC fiscal monitoring reviews.

Summary of Current Observations

Recommendations were made for the following observation, which if implemented, could assist the Agency in fully complying with local AHC requirements.

- Opportunity to submit timely programmatic reports

DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSES

1. Opportunity To Submit Timely Programmatic Reports

A review of the financial and programmatic reports was performed to determine whether the reports were submitted timely as required by the contract. It was noted that the first quarterly programmatic report was filed 18 days late. The report was due August 20, 2011, but was submitted on September 8, 2011.

Section 7 of the contract requires the Agency to submit programmatic reports no later than the 20th calendar day of the next quarter. In addition, Section 24 states if the programmatic reports were more than thirteen days late, reimbursements may be held up until delinquent reports are received.

According to the Agency, the coordinator responsible had multiple responsibilities, which caused a delay in the submission of the 1st programmatic report. As a result, the Agency did not comply with the contract's reporting requirements and risks delays in receiving reimbursement requests.

Recommendations

It is recommended that the Agency implement procedures to ensure that the programmatic quarterly reports are submitted timely in accordance with the contract.

Management's Responses

The Agency has implemented procedures to ensure that the program staff has sufficient time to submit the programmatic quarterly reports in a timely manner in accordance with the contract. On Nov. 24, 2011, responsibilities for R2R and the R2RVets wing were divided. The Coordinator of Release to Rent, as well as the R2RVeterans wing of the program, became coordinator of only Release to Rent. A new coordinator was hired for the R2RVeterans wing of the program.