



CITY OF ST. LOUIS

**AFFORDABLE HOUSING COMMISSION (AHC)
HOMELESS PREVENTION GRANT**

**ST. MARTHA'S HALL
CONTRACT #19-12G**

FISCAL MONITORING REVIEW

APRIL 1, 2012 THROUGH NOVEMBER 30, 2012

PROJECT #2013-AHC07

DATE ISSUED: March 4, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

March 4, 2013

Michelle Schiller-Baker, Executive Director
St. Martha's Hall
P.O. Box 4950
St. Louis, MO 63108

RE: Homeless Prevention Grant (Project #2013-AHC07)

Dear Ms. Schiller-Baker:

Enclosed is the report of the fiscal monitoring review of St. Martha's Hall, a not-for-profit organization, Homeless Prevention Grant, for the period April 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 St. Martha's Hall. Fieldwork was completed on December 17, 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 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, CGMA
Internal Audit Executive

Enclosure

cc: Angela Morton Conley, Executive Director – AHC

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INTRODUCTION

Background

Contract Name: St. Martha's Hall

Contract Number: 19-12G

Contract Period: April 1, 2012 through March 31, 2013

Contract Amount: \$9,000

The contract provided Homeless Prevention funds to St. Martha's Hall (Agency) to support the Agency's core program, emergency shelter and support services to help abused women and their children who are facing homelessness as a result of domestic violence.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local Affordable Housing Commission (AHC) requirements for the period April 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 grants administered by AHC. Evidence was tested supporting the reports the Agency submitted to AHC and other procedures were performed as considered necessary. Fieldwork was completed on December 17, 2012.

Exit Conference

Agency was offered but declined an exit conference on February 18, 2013.

SUMMARY OF OBSERVATIONS

Conclusion

The Agency did fully comply with federal, state, and local AHC requirements.

Status of Prior Observations

The Agency has not had a prior Audit report.

A-133 Status

The Agency is part of the Archdiocese of St. Louis, which expended \$500,000 or more in federal funds in its fiscal year ended June 30, 2011; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report dated December 19, 2011, rendered an unqualified opinion on internal control over financial reporting and compliance for major programs. There was no material weaknesses identified.

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

Summary of Current Observations

There were no current observations.