



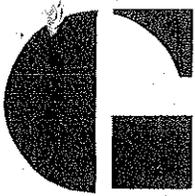
**Date:** August 3, 2007  
**To:** Mitchell Johnson, City Manager  
**From:** Internal Audit Division  
**Subject:** House of refuge Missions

The Internal Audit Division has completed our annual review of The House of Refuge Missions for the 2005-2006 grant year. Attached you will find our review report; the departmental response and our reply to their responses. There was not a programmatic review performed by H&CD because this agency had ceased operations in July 2006. If you have any questions or need additional information, please let us know. Thanks.

A handwritten signature in black ink, appearing to read 'Len Lucas'.

Len Lucas  
Internal Audit Director

Cc: Ben Brown, Assistant City Manager for Economic Development  
Andy Scott, Director of Housing & Community Development



# City of Greensboro

**Date:** June 18, 2007  
**To:** Andy Scott, Director of Housing & Community Development  
**From:** Internal Audit  
**Subject:** The House of Refuge Missions, Inc.

The Internal Audit Division has performed our yearly monitoring visit of The House of Refuge Missions, Inc. which received an Emergency Assistance grant in the amount of \$14,134 from the City of Greensboro during the 2005 to 2006 grant year. The Agency terminated its operation on July 1, 2006.

The **Emergency Assistance** grant for \$14,134 was used to provide emergency assistance with rental housing and utility deposits for residents of Greensboro, NC. Approximately 93 families (388 clients) were served as a result of this grant.

We examined selected financial transactions and program documentation maintained by the department of Housing & Community Development which were sent in by the agency for compliance with the contract and for assurance that program goals were achieved. Based on our review, it appears that the funds have been spent according to the terms of the contract with the exception of the following findings:

**FINDING:**

The Agency only requisitioned from the City \$10,083 of the \$14,134, therefore, the grant was unexpended by \$4,051.

**RECOMMENDATION:**

Even though the Agency terminated operations on July 1, 2006, they should have expended the entire grant by June 30, 2006.

We request a written signed response from the Department of Housing & Community Development by July 2, 2007.

If there are any questions or comments concerning the details of this visit, we can be reached at 373-2821.

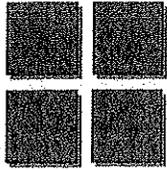


Mickey Kerans  
Internal Auditor



Len Lucas  
Internal Audit Director

Cc: Ben Brown, Assistant City Manager for Economic Development



# HCD

Department of Housing & Community Development

## MEMO

**Date:** July 26, 2007  
**To:** *efp* Len Lucas, Internal Audit Director  
**From:** Michael Blair, Specialist Grants Compliance  
**RE:** HCD Review House of Refuge Internal Audit Report FY05/06

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After review of the June 18, 2007 Internal Audit report on House of Refuge Missions, for 2005-2006, HCD submits the following:

### IA FINDING 1:

*efp* The Agency only requisitioned from the City \$10,083 of the \$14,134, therefore, the grant was unexpended by \$4,051.

### IA RECOMMENDATION 1:

Even though the Agency terminated operations on July 1, 2006, they should have expended the entire grant by June 30, 2006.

- HCD Reply to Recommendation 1: Concur



**Date:** July 27, 2007  
**To:** Andy Scott, Director of Housing & Community Development  
**From:** Internal Audit Division  
**Subject:** HCD Reply to IA Report-House of Refuge Missions, Inc. 2005-2006

Thank you for your reply of July 26, 2007. Internal Audit agrees with Housing & Community Development's response to IA' subject report dated June 18, 2007.

Handwritten signature of Mickey Kerans in black ink.

Mickey Kerans  
Internal Auditor

Handwritten signature of Len Lucas in black ink.

Len Lucas  
Internal Audit Director

Cc: Ben Brown, Assistant City Manager for Economic Development