



City of Greensboro

Date: August 26, 2003
To: Ed Kitchen, City Manager
From: Internal Audit
Subject: The Salvation Army

The Internal Audit Division has performed a program and compliance audit of The Salvation Army, which received a Human Services Grant in the amount of \$9,000; two Emergency Assistance Grants in the amount of \$6,670 and \$24,000; and an Emergency Shelter Grant in the amount of \$73,600 from the City of Greensboro during the 2002-2003 grant year.

- The Human Services grant is designed to help support the administrative and operational expenses incurred with providing quality child-care for pre-school age children of homeless families residing at the Center of Hope located at 1311 South Eugene Street.
- The Emergency Assistance grants are designed to provide assistance to low-income households with past due rents; rental deposits; past due utilities; back payments and payments to prevent foreclosure for eligible residents.
- The Emergency Shelter grant is designed to provide emergency and transitional housing and supportive services at the Center of Hope. Services shall include housing; meals; mental and physical health treatment; substance abuse treatment; intensive case management; transportation and life skills training. Approximately 1660 clients were served during the grant year.

We examined selected financial transactions and program documentation maintained by the agency for compliance with the contracts 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 contracts with no exceptions noted.

We would like to thank Mr. Randy Loggins, Controller and Ms. Sharon Sciandra, Director of the Center of Hope for the Salvation Army for their courtesy and cooperation shown us during this audit. If there are any questions or comments concerning the details of this audit, we can be reached at 373-2821.

Len Lucas
Acting Internal Audit Director

Cc: Mitchell Johnson, Assistant City Manager
Ben Brown, Assistant City Manager for Economic Development
Bob Morgan, Assistant City Manager
Andy Scott, Director of Housing & Community Development
Captain Robert Vincent, Corps Officer of the Salvation Army