



**DATE:** January 19, 2024  
**TO:** Michelle Kennedy, Director of Housing & Neighborhood Development  
**FROM:** Internal Audit Division  
**SUBJECT:** YWCA Operations Award – FY 2021-2022  
(No Response Required)

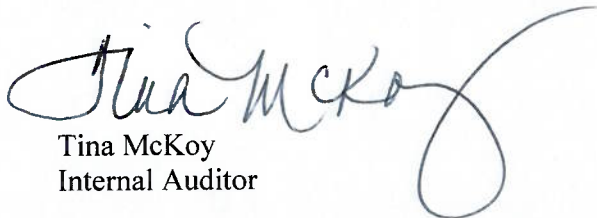
The Internal Audit Division has performed our monitoring of the Young Women’s Christian Association (YWCA) Greensboro (“Agency” or “Recipient”), which received a funding allocation in the amount of \$50,000 from the City of Greensboro (“City”) for the purpose of providing certain essential services to homeless individuals within the City. The award was comprised of Community Development Block Grant (CDBG) funds designated as grant number **B-21-MC-37-0007**.

Under the agreement, the Recipient was to perform the necessary services in connection with operating its emergency shelter and/or provide essential services to address the needs of homeless persons. Funding provided by this agreement could be used to reimburse the Recipient for case management services during the contract period of July 1, 2021 to June 30, 2022. A second contract amendment was granted to extend the contract through December 31, 2022.


All funds were expended at the end of the term of the amendment.

We examined selected financial transactions maintained by the Agency for compliance with the contract. Based on our review, it appears that the funds were spent in accordance with the terms of the contract.

We would like to thank Deb Harris Richardson; and the staff of the YWCA Greensboro for providing the documentation to complete our review. If there are any questions or comments concerning the details of this visit, we can be reached at 373-4528.



Tina McKoy  
Internal Auditor



Len Lucas  
Internal Audit Director

Cc: Larry Davis, Assistant City Manager  
Nasha McCray, Assistant City Manager  
Cyndi Blue, Assistant Director of Housing & Strategy, Housing & Neighborhood Development

Caitlin Bowers, Neighborhood Investment Manager, Housing & Neighborhood Development  
Charla Gaskins, Business Services Analyst, Housing & Neighborhood Development  
Elizabeth Alverson, Supportive Housing Analyst, Housing & Neighborhood Development  
Nicole Jordan, Federal Compliance Coordinator, Housing & Neighborhood Development  
Anna Blanchard, Housing Analyst, Housing & Neighborhood Development  
Deb Harris Richardson, President and CEO, YWCA Greensboro



**GREENSBORO**  
Housing & Neighborhood  
Development

January 5, 2023

Deb Harris Richardson  
YWCA Greensboro  
1807 E. Wendover Avenue  
Greensboro, NC 27406

Dear Deb Richardson:

The City of Greensboro's Housing & Neighborhood Development Department is issuing this report based upon the monitoring function for the subrecipient agreement (#2021-5218) between the City of Greensboro and YWCA of Greensboro for emergency shelter. The scope of the compliance monitoring addresses a desk review of cost allowability and program requirements.

The purpose of this monitoring is to determine compliance with agreement requirements; ESG match requirements; and CDBG rules, regulations, and funding requirements during fiscal year 2021-2022. On January 4, compliance monitoring of program requirements was completed. Enclosed you will find the City of Greensboro's Fiscal Year 2021-2022 compliance monitoring review for the emergency shelter which documents the details of the review. There were no findings or concerns resulting from this monitoring review, therefore an official response is not required. If YWCA of Greensboro would like to submit a response, the response should be submitted in writing to Charla Gaskins within 14 days of this letter.

As a reminder, all project files are to be maintained for a period of seven years from the final payment under the agreement.

Sincerely,

Handwritten signature of Charla Gaskins in cursive.

Charla Gaskins  
Business Services Analyst

Handwritten signature of Michelle Kennedy in cursive.

Michelle Kennedy  
Director

Attachment

cc: Nasha McCray, Assistant City Manager  
Larry Davis, Assistant City Manager  
Elizabeth Alverson, Homeless Prevention Program Coordinator, Housing & Neighborhood Development  
Nicole Jordan, Federal Grants Coordinator, Housing & Neighborhood Development  
Caitlin Bowers, Community Development Analyst, Housing & Neighborhood Development

**Tina McKoy, Internal Auditor, Executive**  
**Pamela Palmer, Transition Consultant, YWCA of Greensboro**  
**Denise Manello McGee, Board Chair, YWCA of Greensboro**

**City of Greensboro  
Neighborhood Development**



**COMPLIANCE DESK MONITORING REVIEW FOR EMERGENCY SHELTER**

Subrecipient: YWCA Greensboro  
Funding Source: CDBG  
Reviewer: Charla Gaskins

Compliance for FY: 2021-2022  
Date of Desk Review: 1/4/23

QUESTIONS	YES	NO	N/A	NOTES
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<b>A. ELIGIBILITY</b>					
1.	Was the activity classified as a presumed benefit? [24 CFR 570.208(a)(2)(i)(A)]	X			
2.	Were all essential services provided only in an emergency shelter or to homeless individuals and families staying in emergency shelter?	X			
3.	Were activities consistent with the City's 2020-2024 Consolidated plan?	X			
4.	Was this activity classified under an eligible program component for ESG match?	X			
5.	Did an inspection report reflect that the shelter met the minimum safety and sanitation standards?		X		Per the agreement, shelter inspections are required at the beginning of the fiscal year. Shelter passed inspection on 12/13/21. Staff should plan to have inspections completed at the beginning of fiscal year that is funded. No findings or concerns issued.

<b>B. COST ALLOWABILITY</b>					
1.	Were expenditures necessary and reasonable for proper and efficient administration of the program? [24 CFR 85.22 and 2 CFR Part 225, Appendix B]	X			
2.	Were expenses eligible for the program? [2CFR Part 225, Appendix B]	X			
3.	Were funds used for the costs of maintenance, rent, security, fuel, equipment, insurance, utilities, food, furnishings, supplies necessary for the operation of the emergency shelter, and, when no appropriate emergency shelter is available, for hotel or motel vouchers for homeless families or individuals?		X		None of these expenses were submitted for this program.

QUESTIONS		YES	NO	N/A	NOTES
4.	Were funds used for the costs of improving knowledge and basic educational skills, including eligible services and activities, only when necessary for the program participant to obtain and maintain housing?	X			
5.	Were all purchases less than \$5,000	X			
6.	Were all funds expended by June 30th?		X		A second contract amendment was granted to extend the contract through December 31, 2022. All funds were expended at the end of the term of the amendment.

C. SCOPE AND SERVICES RENDERED					
1.	Did the subrecipient meet or exceed the estimated number of people to be served?		X		170 individuals in 35 households were estimated to be served; 43 individuals in 20 families were actually served. Staff reported that difficulties were encountered during the 4th quarter because "many families who were scheduled to be admitted into the shelter did not show up for their Covid testing and intake".
2.	Did the subrecipient report program participant data in HMIS?	X			