



DATE: January 30, 2024
TO: Michelle Kennedy, Director of Housing & Neighborhood Development
FROM: Internal Audit Division
SUBJECT: Youth Focus, Inc.-FY 2021-2022
(No Response Required)

The Internal Audit Division has performed our annual monitoring review of Youth Focus, Incorporated (“Agency”), which received Homelessness Prevention Services Allocations for \$44,000 and \$23,216 from the City of Greensboro during July 1, 2021 to June 30 2022 (“compliance year”). Youth Focus is a subsidiary of Alexander Youth Network (“AYN” or “Organization”).

The Emergency Shelter Operations Allocation for \$44,000 (comprised of funds from the Community Development Block Grant designated as grant numbers **B-21-MC-37-0007**) was used to help provide necessary services in support of the “Act Together Crisis Care” program. This program provides emergency housing for male, female and gender nonconforming youth who have runaway, are experiencing a family crisis, are the victims of abuse or neglect, or are homeless for other reasons. Approximately 105 people were projected to be assisted during the compliance year. There were 142 people actually served.

Funds were allocated to the following eligible costs categories for shelter operations:

Food	\$26,500.00
Utilities	\$9,500.00
Household Expenses	\$1,000.00
Facility Management	\$1,000.00
Communications	\$1,200.00
Motor Vehicle Expense	\$1,200.00
Recreation	\$800.00
Program/Office Supplies	\$2,000.00
Essential Personal Expenses	\$800.00

All fund were expended during the compliance year.

The Transitional Shelter Operations Allocation for \$23,216 (comprised of funds from the City’s Nussbaum Housing Partnership Fund) was used to help provide necessary services in support of the “My Sister Susan’s House” program. This program offers transitional housing to pregnant women

between ages 16 and 21. Approximately 12 in 6 households of youth were projected to be assisted during the compliance year. There were 14 individuals in 6 households actually served.

Funds were allocated to the following eligible costs categories for shelter operations:

Food	\$6,316.00
Utilities	\$3,800.00
Communications	\$2,800.00
Facility Maintenance	\$2,800.00
Motor Vehicle Expenses	\$2,800.00
Personal Expenses	\$1,200.00
Household Expenses	\$3,000.00
Recreation	\$500.00

All funds were expended during the compliance year.

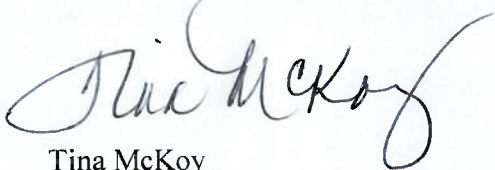
The consolidated financial statements for the year ended September 30, 2022 include the accounts of Alexander Youth Network and its wholly owned subsidiaries: The Relatives, Incorporated and Youth Focus, Incorporated. In our review of these statements, we noted the following disclosure that we would like to highlight:

In the "Schedule of Findings and Questioned Costs" in the financial statements for the year ended September 30, 2022 of Alexander Youth Network and Subsidiaries ("Organization"), the auditors issued a finding (2022-001) in regards to the reporting requirement of a federal allocation received by the Organization. During their testing of the Crime Victim Assistance Federal Program, the auditors noted that for one of the two quarters selected, the Organization did not submit quarterly report containing performance data within the required timeframe as required by the North Carolina Department of Public Safety.

The Organization responded: *"To prevent further late reports, internal calendar notifications will be added to the Executive Director and Program Director's calendars. All information needed for the quarterly reports will be collected by the 15th of the month so the report can be submitted on time by the end of the month it is due. The reporting calendar will be created at the beginning of the grant period so all dates are reviewed ahead of time."*

We examined selected financial documentation maintained by the Agency for compliance with the contract. Based on our review, it appears that the funds have been spent according to the terms of the contract.

We would like to thank Ms. Sarah Roethlinger, Executive Director for Youth Focus, Incorporated and Ms. Julie Pool, Director of Finance & Business for Alexander Youth Network for providing the documentation needed to complete this review. If there are any questions or comments concerning the details of this review, 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
Sarah Roethlinger, Executive Director, Youth Focus, Incorporated



GREENSBORO
Housing & Neighborhood
Development

September 14, 2022

Sarah Roethlinger, Executive Director
405 Parkway Suite A
Greensboro, NC 27401

Dear Sarah Roethlinger:

The City of Greensboro's Housing & Neighborhood Development Department is issuing this report based upon the monitoring function for the subrecipient agreement (#2021-5241) between Youth Focus, Inc. and the City of Greensboro to provide emergency shelter services at Act Together. 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 September 14, compliance monitoring of program requirements was completed. Enclosed you will find the City of Greensboro's Fiscal Year 2021-2022 compliance monitoring review for Act Together 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 Youth Focus, Inc. would like to submit a response, the response should be submitted in writing to Charla Gaskins within 14 days of this letter.

Housing & Neighborhood Development staff appreciates the assistance that Ms. Sarah Roethlinger, Executive Director, provided during this desk review. 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
Federal Compliance Coordinator

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
Caitlin Bowers, Community Development Analyst, Housing & Neighborhood Development

Tina McKoy, Internal Auditor, Executive
Shilpa McDowell, Board Chair, Youth Focus, Inc.

City of Greensboro
Housing & Neighborhood Development



COMPLIANCE DESK MONITORING REVIEW FOR EMERGENCY SHELTER

Subrecipient: Youth Focus - Act Together

Compliance for FY: 2021-2022

Funding Source: CDBG

Date of Desk Review: 9/14/22

Reviewer: Charla Gaskins

QUESTIONS	YES	NO	N/A	NOTES
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A. ELIGIBILITY				
1.	Was the activity classified as a presumed benefit? [24 CFR 570.208(a)(2)(i)(A)]	X		
2.	Did the emergency shelter meet the definition of emergency shelter? [24 CFR 576.2; 24 CFR 576.102]	X		
3.	Were all essential services provided only in an emergency shelter or to homeless individuals and families staying in emergency shelter? [24 CFR 576.102(a)]	X		
4.	Were activities consistent with the City's 2020-2024 Consolidated plan?	X		
5.	Was this activity classified under an eligible program component for ESG match?	X		
6.	Did an inspection report reflect that the shelter met the minimum safety and sanitation standards? [24 CFR 576.403(b); 24 CFR 576.500(j)]		X	Per the agreement, shelter inspections are required at the beginning of the fiscal year. The shelter passed a residential care facility inspection on 8/18/21, passed a fire inspection on 10/18/21, and passed a shelter inspection on 11/22/21. Staff should plan to have inspections completed at the beginning of the fiscal year that is funded. No findings or concerns issued.

B. COST ALLOWABILITY				
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		Alternate expenses were provided for duplicate payments.

QUESTIONS		YES	NO	N/A	NOTES
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? [24 CFR 576.102(a)(3); 24 CFR 576.500(k); 24 CFR 576.500(u)(2)]	X			
4.	Were all purchases less than \$5,000	X			
5.	Were all funds expended by June 30th?	X			

C. SCOPE AND SERVICES RENDERED					
1.	Did the subrecipient meet or exceed the estimated number of people to be served?	X			An estimated 105 people would be served; 142 people were actually served.
2.	Did the subrecipient report program participant data in HMIS?	X			



GREENSBORO
Housing & Neighborhood
Development

September 14, 2022

Sarah Roethlinger, Executive Director
405 Parkway Suite A
Greensboro, NC 27401

Dear Sarah Roethlinger:

The City of Greensboro's Housing & Neighborhood Development Department is issuing this report based upon the monitoring function for the subrecipient agreement (#2021-5242) between Youth Focus, Inc. and the City of Greensboro to provide shelter services at My Sister Susan's House. 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 Nussbaum Housing Partnership funding requirements and agreement requirements during fiscal year 2021-2022. On September 14, 2022, compliance monitoring of program requirements was completed. Enclosed you will find the City of Greensboro's Fiscal Year 2021-2022 compliance monitoring review for My Sister Susan's House 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 Youth Focus, Inc. 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
Federal Compliance Coordinator

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

Caitlin Bowers, Community Development Analyst, Housing & Neighborhood Development
Tina McKoy, Internal Auditor, Executive
Shilpa McDowell, Board Chair, Youth Focus, Inc.

City of Greensboro
Housing & Neighborhood Development
COMPLIANCE DESK MONITORING REVIEW FOR SHELTERS



Subrecipient: Youth Focus - My Sister Susan's House
 Funding Source: Nussbaum Housing Partnership
 Reviewer: Charla Gaskins

Compliance for FY: 2021-2022
 Desk Monitoring Completion Date: 9/14/22

QUESTIONS	YES	NO	N/A	NOTES
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A. ELIGIBILITY

1.	Were activities consistent with the City's 2020-2024 Consolidated plan?	X			
2.	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. The shelter passed a residential care facility inspection on 8/5/21 and passed a shelter inspection on 11/9/21. Staff should plan to have inspections completed at the beginning of the fiscal year that is funded. No findings or concerns issued.

B. COST ALLOWABILITY

1.	Were expenditures necessary and reasonable for proper and efficient administration of the program?	X			
2.	Were expenses eligible for the program?	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 shelter?	X			
4.	Were all purchases less than \$5,000?	X			
5.	Were all funds expended by June 30th?	X			

C. SCOPE AND SERVICES RENDERED

1.	Did the subrecipient meet or exceed the estimated number of people to be served?	X			An estimated 12 individuals in 6 households were expected to be served; 14 individuals in 6 households were actually served.
2.	Did the subrecipient report program participant data in HMIS?	X			