



DATE: May 13, 2016

TO: Barbara Harris, Interim Assistant City Manager

FROM: Internal Audit Division

SUBJECT: Youth Focus, Inc. 2014-2015
(No Response Required)

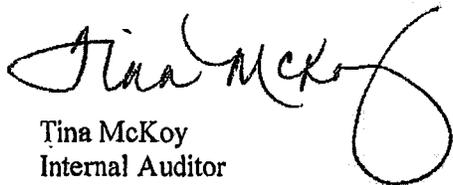
The Internal Audit Division has performed our yearly monitoring visit of Youth Focus, Incorporated (“Agency”) on March 23, 2016, which received an Emergency Shelter Operations Grant for \$44,605 and a Transitional Shelter Operations Grant for \$22,222 from the City of Greensboro during the 2014 to 2015 grant year.

This Emergency Shelter Operations Grant for \$44,605 was used to help provide necessary services in support of the “Act Together Crisis Care” program. This program is a residential shelter and provides an array of supportive services for homeless youth ages 7-17. It is located at 1601 Huffine Mill Road, Greensboro, NC. Funds could be used for operational costs such as staff and program salaries including fringe benefits; maintenance and security salaries; maintenance; insurance and utilities. Approximately 120 homeless youth were projected to be assisted during the grant year.

The Transitional Shelter Operations Grant for \$22,222 was used to help provide necessary services in support of the “My Sister Susan’s House” program. This program serves young women ages 16-21 who are homeless and who are pregnant or parenting a young child, and prepares the young women for independent living. Funds could be used for operational costs such as staff and program salaries including fringe benefits; maintenance and security salaries; maintenance; insurance and utilities. Approximately 15 people were projected to be assisted during the grant year.

We examined selected financial transactions and program documentation maintained 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 each contract without exception.

We would like to thank Ms. Jennifer Lewis, Executive Director; Ms. Julie Pool, Business Manager and the staff of Youth Focus, Incorporated for their courtesy and cooperation shown to us during this visit. 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: Jim Westmoreland, City Manager
Chris Wilson, Assistant City Manager
Cyndi Blue, Manager of Housing Services, Neighborhood Development
Lamont Taylor, Administrative Services Manager, Neighborhood Development
Caitlin Bowers, Grant Administrator, Neighborhood Development
Jennifer Lewis, Executive Director, Youth Focus, Incorporated



NEIGHBORHOOD DEVELOPMENT

May 12, 2016

Jennifer Lewis, Executive Director
Youth Focus, Inc. – Act Together
715 N. Eugene St.
Greensboro, NC 27401

Re: Youth Focus – Act Together Contract FY 14-15: \$44,605

Dear Ms. Lewis:

Review of Eligibility & Relation to the Consolidated Plan: City of Greensboro staff conducted an on-site monitoring visit of Youth Focus' "Act Together Crisis Care" program, located at 1601 Huffine Mill Road, on April 11, 2016. The site visit provides assurance that indicates the activity exclusively benefits youth based upon the category of limited-clientele presumed benefit. The participants in the program appeared to all be 17 years old or younger; the participant files reviewed (22 on-site) all contained documentation of participant age and reason for admittance to the program. The 2015-2019 Consolidated Plan describes the City's relationship with emergency shelters and transitional shelter facilities.

Review of Cost Allowability: There were no obvious instances where expenditures were not necessary and reasonable for proper and efficient administration of the program and the city agreement. Community Development Block Grant and Nussbaum Housing Partnership funds were used to provide supportive services for emergency shelter operations. Expenses included operational costs; maintenance; and insurance and utilities. The Internal Audit report did not indicate ineligible costs per the agreement and neither did a Neighborhood Development (ND) spot check based on OMB/CDBG rules.

Review of Procurement: A procurement review was conducted. All costs reimbursed were for eligible. As a reminder if any federal grant funds are used to purchase eligible items the procurement of goods and services must follow 24 CFR §85.36(d): (1) small purchase; (2) sealed bids; (3) competitive proposals; (4) noncompetitive proposals. File maintenance for purchases is recommended.

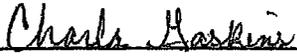
Review of Scope and Services to be Rendered: Approximately 120 youth would be served according to the agreement. In FY 14/15 134 clients were actually served. The facility has a maximum capacity of 12 clients at one time.

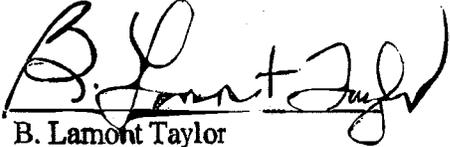
Review of Client Files: The 22 files reviewed were in a logical order and well maintained. All included the contractually required Homelessness Verification and Community Development Household forms.

Review of Board Minutes: Minutes are maintained and are very understandable.

Summary: It is Neighborhood Development staff opinion that Youth Focus - Act Together Crisis Care is an eligible and effective use of city Homelessness Prevention funding. The program appears to be an excellent alternative for minors who may have become homeless or facing some other family crisis. Performance records were understandable and there are no disqualifying financial concerns for future City funding. This report does not require a reply from management.

Neighborhood Development staff appreciates the assistance provided during the monitoring visit by Ms. Jennifer Lewis, Executive Director, and Youth Focus staff.


Charla Gaskins
Federal Compliance Coordinator


B. Lamont Taylor
Grants, Finance, & Administration Manager



NEIGHBORHOOD DEVELOPMENT

May 12, 2016

Jennifer Lewis, Executive Director
Youth Focus, Inc.
715 N. Eugene St.
Greensboro, NC 27401

Re: Youth Focus – My Sister Susan’s House Contract FY 14-15: \$22,222

Dear Jennifer Lewis:

Review of Eligibility & Relation to the Consolidated Plan: City of Greensboro staff conducted an on-site monitoring visit of Youth Focus’ “My Sister Susan’s House” program, located at [REDACTED], on March 23, 2016. The site visit provides assurance that indicates the activity exclusively benefits young women and children based upon the category of limited-clientele presumed benefit. The participants in the program all appeared to meet the required age, income, living situation, and physical situation. The participant files reviewed (3 on-site) all contained documentation of participant information and reason for admittance to the program. The 2015-2019 Consolidated Plan describes the City’s relationship with emergency shelters and transitional shelter facilities.

Review of Cost Allowability: There were no obvious instances where expenditures were not necessary and reasonable for proper and efficient administration of the program and the city agreement. Nussbaum Housing Partnership funds were used to provide supportive services for transitional shelter operations. Expenses included operational costs; maintenance; and insurance and utilities. The Internal Audit report did not indicate ineligible costs per the agreement and neither did a Neighborhood Development (ND) spot check based on OMB/CDBG rules.

Review of Procurement: A procurement review was conducted. All costs reimbursed were for eligible. As a reminder if any federal grant funds are used to purchase eligible items the procurement of goods and services must follow 24 CFR §85.36(d): (1) small purchase; (2) sealed bids; (3) competitive proposals; (4) noncompetitive proposals. File maintenance for purchases is recommended.

Review of Scope and Services to be Rendered: Approximately 15 clients would be served according to the agreement. In FY 14/15 23 clients were actually served.

Review of Client Files: The three files reviewed were in a logical order and well maintained. All included the contractually required Homelessness Verification and the Community Development Household forms.

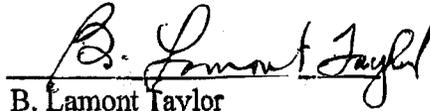
Review of Board Minutes: Minutes are maintained and are very understandable. It is also easy to determine whether a quorum was present.

Summary: It is Neighborhood Development staff opinion that Youth Focus – My Sister Susan’s House is an eligible and effective use of city Homelessness Prevention funding. The program appears to be an excellent service for women who are homeless and need assistance while pregnant or parenting a young child. My Sister Susan’s House will provide the life skills needed for future independent living. Performance records were understandable and there are no disqualifying financial concerns for future City funding. This report does not require a reply from management.

Neighborhood Development staff appreciates the assistance provided during the monitoring visit by Jennifer Lewis, Executive Director, and Youth Focus staff.



Charla Gaskins
Federal Compliance Coordinator



B. Lamont Taylor
Grants, Finance, & Administration Manager