
***INTERFAITH RESIDENCE
D/B/A DOORWAYS
SINGLE AUDIT REPORT
JUNE 30, 2020***



HOUSING • HEALTH • HOPE

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**Independent Auditors' Report
On Internal Control Over Financial
Reporting And On Compliance And Other
Matters Based On An Audit Of Financial
Statements Performed In Accordance
With *Government Auditing Standards***

Board of Directors
Interfaith Residence d/b/a Doorways
St. Louis, Missouri

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Interfaith Residence d/b/a Doorways, which comprise the consolidated statement of financial position as of June 30, 2020, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 4, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Interfaith Residence d/b/a Doorways' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Interfaith Residence d/b/a Doorways' internal control. Accordingly, we do not express an opinion on the effectiveness of Interfaith Residence d/b/a Doorways' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether Interfaith Residence d/b/a Doorways' consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Interfaith Residence d/b/a Doorways' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Interfaith Residence d/b/a Doorways' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RubinBrown LLP

November 4, 2020

**Independent Auditors' Report On
Compliance For Each Major Federal
Program; Report On Internal Control Over
Compliance; And Report On The Schedule
Of Expenditures Of Federal Awards
Required By The Uniform Guidance**

Board of Directors
Interfaith Residence d/b/a Doorways
St. Louis, Missouri

Report On Compliance For Each Major Federal Program

We have audited Interfaith Residence d/b/a Doorways' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Interfaith Residence d/b/a Doorways' major federal programs for the year ended June 30, 2020. Interfaith Residence d/b/a Doorways' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Interfaith Residence d/b/a Doorways' basic consolidated financial statements include the operations of five independent living facilities which received \$8,287,255 in federal awards which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2020. Our audit, described below, did not include the operations of the five independent living facilities because the entities' federal awards are audited separately.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Interfaith Residence d/b/a Doorways' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Interfaith Residence d/b/a Doorways' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal programs. However, our audit does not provide a legal determination of Interfaith Residence d/b/a Doorways' compliance.

Opinion On Each Major Federal Program

In our opinion, Interfaith Residence d/b/a Doorways complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2020.

Report On Internal Control Over Compliance

Management of Interfaith Residence d/b/a Doorways is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Interfaith Residence d/b/a Doorways' internal control over compliance with the types of requirements that could have a direct and material effect on its major federal programs to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Interfaith Residence d/b/a Doorways' internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report On Schedule Of Expenditures Of Federal Awards Required by The Uniform Guidance

We have audited the consolidated financial statements of Interfaith Residence d/b/a Doorways and related entities as of and for the year ended June 30, 2020, and have issued our report thereon dated November 4, 2020, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

RubinBrown LLP

November 4, 2020

**INTERFAITH RESIDENCE
D/B/A DOORWAYS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2020**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Federal Expenditures	Expenditures To Sub-recipients
U.S. Department of Housing and Urban Development				
Community Development Block Grant	14.218			
Passed through City of St. Louis Community Development Administration		19-14-26	\$ 17,580	\$ —
		20-14-26	14,895	—
			32,475	—
Emergency Solutions Grant	14.231			
Passed through Missouri Housing Development Commission		19-725-E	32,035	—
		20-728-E	24,848	—
		19-724-E	10,053	—
		20-727-E	10,242	—
			77,178	—
Housing Opportunities for Persons with AIDS (H.O.P.W.A.)	14.241			
Direct:				
Outstate Missouri Grant No. MO-180011			391,368	360,007
ISHOP - Outstate Illinois Grant No. IL-H180018			322,096	287,569
			713,464	647,576
Passed through the City of St. Louis Department of Health		HD-19-49	1,623,511	—
		HD-20-xx	53,111	—
			1,676,622	—
Passed through the St. Clair County Health Department		75780031E-4	17,564	—
Total Housing Opportunities for Persons with AIDS (H.O.P.W.A.)			2,407,650	647,576
Continuum of Care	14.267			
Passed through City of St. Louis Department of Human Services		MO0111L7E011709	22,426	—
		MO0111L7E011810	85,339	—
		MO0112L7E011709	81,135	—
		MO0112L7E011810	163,918	—
		MO0011L7E011710	233,456	—
		MO0011L7E011811	294,162	—
Total Continuum of Care Program			880,436	—
Total U.S. Department of Housing and Urban Development			3,397,739	647,576

**INTERFAITH RESIDENCE
D/B/A DOORWAYS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For The Year Ended June 30, 2020**

Federal Grantor/ Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Number	Federal Expenditures	Expenditures To Sub-recipients
U.S. Department of Treasury				
Coronavirus Aid, Relief and Economic Security Act (CARES Act) Passed through County of St. Louis	21.019	HS2020-8039	\$ 10,756	\$ —
U.S. Department of Health and Human Services				
Ryan White Title I HIV Emergency Relief Project Grants Passed through City of St. Louis Department of Health	93.914	HD-19-36	318,431	—
		HD-19-41 (MAI)	112,600	—
		HD-20-27	68,742	—
		HD-20-44 (MAI)	15,606	—
		HD-20-66 (MAI)	7,029	—
			<u>522,408</u>	<u>—</u>
Ryan White Title II HIV Care Formula Grants Passed through St. Clair County Health Department	93.917	75780031E-4	50,923	—
Ryan White Title II Emergency Financial Assistance Passed through Healthcare Strategic Initiatives		2019 Agreement	1,558,642	—
		2020 Agreement	9,445	—
		2019 Bus Passes	12,318	—
			<u>1,580,405</u>	<u>—</u>
Total Ryan White Title II			<u>1,631,328</u>	<u>—</u>
Total U.S. Department of Health and Human Services			<u>2,153,736</u>	<u>—</u>
Total Expenditures Of Federal Awards			<u>\$ 5,562,231</u>	<u>\$ 647,576</u>

INTERFAITH RESIDENCE D/B/A DOORWAYS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS June 30, 2020

1. General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Interfaith Residence d/b/a Doorways for the year ended June 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic consolidated financial statements.

2. Basis Of Accounting

The accompanying Schedule is presented using the accrual basis of accounting, which is described in Note 2 to the consolidated financial statements of Interfaith Residence d/b/a Doorways.

3. Commitments

At June 30, 2020, Interfaith Residence d/b/a Doorways has outstanding obligations to pass through federal awards to subrecipients under grant awards covering the respective periods as follows:

Period	Program	Subrecipient	CFDA Number	Outstanding Obligations To Subrecipients
February 14, 2020 - February 14, 2021	H.O.P.W.A.	Spectrum Health Care	14.241	\$ 191,027
June 5, 2020 - June 5, 2023	H.O.P.W.A.	Spectrum Health Care	14.241	116,283
February 14, 2020 - February 14, 2021	H.O.P.W.A.	Fifth Street Renaissance	14.241	227,530
June 10, 2020 - June 10, 2023	H.O.P.W.A.	Fifth Street Renaissance	14.241	101,169
				<u>\$ 636,009</u>

4. Indirect Costs

Interfaith Residence d/b/a Doorways has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

**INTERFAITH RESIDENCE
D/B/A DOORWAYS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2020**

Section I - Summary Of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major programs:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
14.267	Continuum of Care
93.914	Ryan White Title I HIV Emergency Relief Project

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

yes no

**INTERFAITH RESIDENCE
D/B/A DOORWAYS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)
For The Year Ended June 30, 2020**

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None

**INTERFAITH RESIDENCE
D/B/A DOORWAYS**

**SCHEDULE OF PRIOR AUDIT FINDINGS
For The Year Ended June 30, 2020**

None