



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**CARONDELET COMMUNITY BETTERMENT FEDERATION, INC.
CONTRACT #12-36-31 AND CONTRACT #12-HM-36-31
CFDA #14.218 AND CFDA #14.239**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH SEPTEMBER 30, 2012

PROJECT #2013-CDA16

DATE ISSUED: JANUARY 15, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

January 15, 2013

Sister Mary Ann Nestel, Executive Director
Carondelet Community Betterment Federation, Inc.
6408 Michigan
St. Louis, MO 63111

RE: Community Development Block Grant (CDBG) (Project #2013-CDA16)

Dear Ms. Nestel:

Enclosed is a report of the fiscal monitoring review of the Carondelet Community Betterment Federation, Inc., a not-for-profit organization, CDBG Programs, for the period January 1, 2012, through September 30, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Carondelet Community Betterment Federation, Inc. Fieldwork was completed on November 30, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis, Community Development Administration (CDA) to provide fiscal monitoring to all grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at (314) 657-3490.

Respectfully,

Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA

CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
CARONDELET COMMUNITY BETTERMENT FEDERATION, INC.
FISCAL MONITORING REVIEW
JANUARY 1, 2012 THROUGH SEPTEMBER 30, 2012

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Carondelet Community Betterment Federation, Inc.

Contract Number: 12-36-31 and 12-HM-36-31

Contract Period: January 1, 2012 through December 31, 2012

CFDA Number: 14.218 and 14.239

Contract Amount: \$288,200 and \$108,685

The contract provided Community Development Block Grant (CDBG) and Home Investment Partnership (HOME) funds to Carondelet Community Betterment Federation, (Agency) to provide education opportunities for adults, home repair assistance to senior and disabled citizens, and funding to low and moderate homeowners through the forgivable loan program in the St. Louis area.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2012, through September 30, 2012, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on November 30, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference on January 10, 2013, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-CDA21 issued March 19, 2012, noted one observation.

- Opportunity to submit monthly programmatic report in a timely manner
(Resolved)

A-133 Status

According to a letter received from the Agency dated December 2012, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2012, and was not required to have an A-133 audit.

Summary of Current Observations

There were no observations.