



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Internal Audit Executive

**FILE COPY**

November 2, 2012

Richard T. Bradley, P.E., President  
Board of Public Service  
1200 Market  
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2012-CDA40)

Dear Mr. Bradley:

Enclosed is a report of the fiscal monitoring review of the Board of Public Service, a not-for-profit organization, CDBG Program, for the period January 1, 2011, through March 31, 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 Board of Public Service. Fieldwork was completed on May 17, 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  
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)**

**BOARD OF PUBLIC SERVICE  
CONTRACT #CDBGR-4  
CFDA #14.253**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2011 THROUGH MARCH 31, 2012**

**PROJECT #2012-CDA40**

**DATE ISSUED: NOVEMBER 2, 2012**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)  
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)  
BOARD OF PUBLIC SERVICE  
FISCAL MONITORING REVIEW  
JANUARY 1, 2011 THROUGH MARCH 31, 2012**

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## INTRODUCTION

### Background

**Contract Name:** Board of Public Service  
**Contract Number:** CDBGR-4  
**Contract Period:** January 1, 2011 through September 30, 2012  
**CFDA Number:** 14.253  
**Contract Amount:** \$2,923,500

The contract provided Community Development Block Grant (CDBG) funds to the Board of Public Service (Agency) to complete eleven (11) public improvement projects. These projects will improve the infrastructure of the City of St. Louis while providing employment for residents. The projects will include installing lighting, improving alleys, landscaping, installing curbs, replacing signal lights, and constructing sidewalks. All projects will improve resident's access to public facilities.

### 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, 2011, through March 31, 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 CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on May 17, 2012.

### Exit Conference

The agency was offered the opportunity for an exit conference on October 31, 2012, 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 #2011-CDA35 issued October 14, 2011, noted one observation.

- Opportunity to submit monthly financial and programmatic report in a timely manner. **(Resolved)**

### **A-133 Status**

The Agency is City Department, and is covered under the City of St. Louis single audit OMB Circular A-133.

### **Summary of Current Observations**

There were no observations.