



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

October 1, 2012

Patricia Hageman, Executive Director
City Counselor's Office
314 City Hall
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2012-CDA41)

Dear Ms. Hageman:

Enclosed is a report of the fiscal monitoring review of the City Counselor's Office, a not-for-profit organization, CDBG Programs, for the period January 1, 2011, through December 31, 2011. 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 City Counselor's Office. Fieldwork was completed on May 24, 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)**

**CITY COUNSELOR'S OFFICE
CONTRACT #11-90-03 AND #11-10-63
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

PROJECT #2012-CDA41

DATE ISSUED: OCTOBER 1, 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)
CITY COUNSELOR'S OFFICE
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

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INTRODUCTION

Background

Contract Name: City Counselor's Office

Contract Numbers: 11-90-03
11-10-63

Contract Period: January 1, 2011 through December 31, 2011

CFDA Number: 14.218

Contract Amounts: \$276,000; \$222,300 (Revised)
\$260,000; \$235,980 (Revised)

These contracts provided Community Development Block Grant (CDBG) funds to the City Counselor's Office (Agency) for legal remedies for problem properties throughout the city and legal services to efficiently administer and carryout the problem properties program.

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 December 31, 2011, 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 May 24, 2012.

Exit Conference

The Agency was offered for an exit conference on September 18, 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 #2009-CDA45 issued September 3, 2009, noted two observations:

1. Opportunity to submitted monthly financial report in a timely manner (**Resolved**)
2. Opportunity to submitted monthly programmatic report in a timely manner (**Resolved**)

A-133 Status

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

Summary of Current Observations

There were no observations.