



CITY OF ST. LOUIS

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

**COMMUNITY WOMEN AGAINST HARDSHIP
CONTRACT #12-10-04
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

PROJECT #2013-CDA25

DATE ISSUED: MARCH 19, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

Internal Audit Section

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March 19, 2013

FILE COPY

Gloria Taylor, Executive Director
Community Women Against Hardship
3963 West Belle
St. Louis, MO 63108

RE: Community Development Block Grant (CDBG) (Project #2013-CDA25)

Dear Ms. Taylor:

Enclosed is a report of the fiscal monitoring review of the Community Women Against Hardship, a not-for-profit organization, CDBG Programs, for the period January 1, 2012, through December 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 Community Women Against Hardship. Fieldwork was completed on February 19, 2013.

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
Ceres Pennington, Program Monitor, CDA

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INTRODUCTION

Background

Contract Name: Community Women Against Hardship
Contract Number: 12-10-04
Contract Period: January 1, 2012 through December 31, 2012
CFDA Number: 14.218
Contract Amount: \$50,000.00

The contract provided Community Development Block Grant (CDBG) fund to Community Women Against Hardship, (Agency) for services such as classes, training, counseling on interpersonal relationship and conflict resolution to low-income women and their families in the City of St. Louis. Funds also provided training for parent-child relationships family counseling, homework sessions and parent-child activities.

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 December 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 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 February 19, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on March 19, 2013, but the Agency has 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-CDA35 issued October 25, 2012, noted no observations.

A-133 Status

According to a letter received from the Agency dated October 18, 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.