



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



*Internal Audit Section*

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Comptroller

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April 12, 2011

Maggie Lampie, Executive Director  
Grand Oak Hill Community Corporation  
4168 Juniata  
St. Louis, MO 63116

RE: Community Development Block Grant (CDBG) & Home Investment Partnership  
(HOME) (Project #2011-CDA17)

Dear Mr. Lampe:

Enclosed is a report of the fiscal monitoring review of the Grand Oak Hill Community Corporation, a not-for-profit organization, CDBG and HOME Programs, for the period January 1, 2010, through December 31, 2010. 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 Grand Oak Hill Community Corporation. Fieldwork was completed on March 28, 2010.

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) 622-4723.

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)  
HOME INVESTMENT PARTNERSHIP (HOME)**

**GRAND OAK HILL COMMUNITY CORPORATION  
CONTRACT #10-31-33, 10-36-33 AND #10-HM-36-33  
CFDA #14.218 AND #14.239**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

**PROJECT #2011-CDA17**

**DATE ISSUED: APRIL 12, 2011**

**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)  
HOME INVESTMENT PARTNERSHIP (HOME)  
GRAND OAK HILL COMMUNITY CORPORATION  
FISCAL MONITORING REVIEW  
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

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## INTRODUCTION

### Background

**Contract Name:** Grand Oak Hill Community Corporation.

**Contract Numbers:** 10-31-33, 10-36-33 & 10-HM-36-33

**Contract Periods:** January 1, 2010 through December 31, 2010

**CFDA Numbers:** 14.218 (10-31-33, 10-36-33) and 14.239 (10-HM-36-33)

**Contract Amounts:** \$267,085 (10-31-33)  
\$150,000 (10-36-33)  
\$150,000 (10-HM-36-33)

The contract provided Community Development Block Grant (CDBG) funds to Grand Oak Hill Community Corporation (Agency). These funds were used for the promotion of neighborhood growth and stabilization through a variety of programs including housing upgrades, nuisance abatement and housing development in the eighth, 10<sup>th</sup>, 14<sup>th</sup> and 15<sup>th</sup> wards of the City.

### 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, 2010, through December 31, 2010, 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 March 28, 2011.

### Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

## 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 #2010-CDA33 issued November 22, 2010, noted no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the year ended December 31, 2009; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated September 27, 2010, and rendered an unqualified opinion on both the general purpose financial statements and regarding compliance with requirements applicable to major federal awards. There were no material weaknesses or significant deficiencies on the major federal awards. There was on significant deficiency considered to be a material weakness to the general purpose financial statements.

The Agency was not determined to be a low risk auditee.

### **Summary of Current Observations**

There were no current observations.