



CITY OF ST. LOUIS

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

**HI-POINTE CENTER
CONTRACT #12-10-55
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH NOVEMBER 30, 2012

PROJECT #2013-CDA23

DATE ISSUED: MARCH 13, 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

DR. KENNETH M. STONE, CPA
Internal Audit Executive

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

FILE COPY

March 13, 2013

Jon Fitzgerald, Executive Director
Hi-Pointe Center
6020 Southwest
St. Louis, MO 63139

RE: Community Development Block Grant (CDBG) (Project #2013-CDA23)

Dear Mr. Fitzgerald:

Enclosed is a report of the fiscal monitoring review of the Hi-Pointe Center, a not-for-profit organization, CDBG Programs, for the period January 1, 2012, through November 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 Hi-Pointe Center. Fieldwork was completed on January 18, 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
Cerese Pennington, Program Monitor, CDA

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
HI-POINTE CENTER
FISCAL MONITORING REVIEW
JANUARY 1, 2012 THROUGH NOVEMBER 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: Hi-Pointe Center.
Contract Number: 12-10-55
Contract Period: January 1, 2012 through November 30, 2012
CFDA Number: 14.218
Contract Amount: \$64,497

The contract provided Community Development Block Grant (CDBG) fund to Hi-Pointe Center (Agency) for supplemental food distribution to 1000 low to moderate-income registered Hi-Pointe Community Area residents. The grant funds were also used to provide low-income Hi-Pointe Community Area residents with information regarding the services and programs available to them.

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 November 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 January 18, 2013.

Exit Conference

An exit conference was conducted at the Agency on March 12, 2013. The Agency was represented at the exit conference by Nahid Nunnally, Assistant Director. The Internal Audit Section was represented by Dr. Kenneth Stone, Internal Audit Executive and Ganet Desu, Auditor I.

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-CDA34 issued October 25, 2012, noted no observations.

A-133 Status

According to a letter received from the Agency dated January 7, 2013, 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.