



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

FILE COPY

December 14, 2012

Shavette Wayne, Executive Director  
Hamilton Heights Community Organization  
5500 Natural Bridge  
St. Louis, MO 63120

RE: Community Development Block Grant (CDBG) (Project #2013-CDA09)

Dear Ms. Wayne:

Enclosed is a report of the fiscal monitoring review of the Hamilton Heights Community Organization, a not-for-profit organization, CDBG Programs, for the period January 1, 2012, through July 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 Hamilton Heights Community Organization. Fieldwork was completed on October 12, 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, CGMA  
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)**

**HAMILTON HEIGHTS COMMUNITY ORGANIZATION  
CONTRACT #12-31-48 AND #12-36-16  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2012 THROUGH JULY 31, 2012**

**PROJECT #2013-CDA09**

**DATE ISSUED: DECEMBER 14, 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)**  
**HAMILTON HEIGHTS COMMUNITY ORGANIZATION**  
**FISCAL MONITORING REVIEW**  
**JANUARY 1, 2012 THROUGH JULY 31, 2012**

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## INTRODUCTION

### Background

**Contract Name:** Hamilton Heights Community Organization.

**Contract Numbers:** 12-31-48 and 12-36-16

**Contract Period:** January 1, 2012 through December 31, 2012

**CFDA Number:** 14.218

**Contract Amounts:** \$115,792 and \$82,750

These contracts provided Community Development Block Grant (CDBG) funds to Hamilton Heights Community Organization (Agency) to reclaim vacant housing, initiate new construction, and combat physical deterioration of existing housing.

### 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 July 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 CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on October 12, 2012.

### Exit Conference

The Agency was offered the opportunity for an exit conference on November 15, 2012, but the Agency declined.

## SUMMARY OF OBSERVATIONS

### Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDA requirements.

### Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-CDA22 issued April 9, 2012, noted one observation.

- Agency did not maintain adequate accounting records, questioned costs \$189,547  
**(Resolved)**

### A-133 Status

According to a letter received from the Agency dated December 21, 2011, the Agency did not receive \$500,000 or more in federal funds in its fiscal year ended December 31, 2011, therefore it will not required to have an A-133 audit.

### Summary of Current Observations

There were no current observations