



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



Internal Audit Section

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY
Carnahan Courthouse Building
1114 Market St. Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

April 20, 2011

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

RE: Community Development Block Grant (CDBG) (Project #2011-CDA20)

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, 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 Hi-Pointe Center. Fieldwork was completed on April 6, 2011.

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)**

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

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

PROJECT #2011-CDA20

DATE ISSUED: APRIL 20, 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)
HI-POINTE CENTER
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Hi-Pointe Center

Contract Number: 10-10-55

Contract Period: January 1, 2010 through December 31, 2010

CFDA Number: 14.218

Contract Amount: \$64,030

The contract provided Community Development Block Grant (CDBG) funds to Hi-Pointe Center (Agency) for supplemental food distribution to 2000 low to moderate-income registered Hi-Pointe Community Area residents. In addition, the grant funds were used to provide the 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, 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 April 6, 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-CDA16 issued March 24, 2010, noted no observations.

A-133 Status

According to a letter received from the Agency dated March 9, 2011, it did not expend \$500,000 or more in federal funds in the fiscal year ended December 31, 2010, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.