



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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

DR. KENNETH M. STONE, CPA
Internal Audit Executive

January 6, 2012

Rod Nunn, Vice Chancellor of Workforce and Community Development
St. Louis Community College
3221 McKelvey, Suite 200
St. Louis, MO 63049

RE: Community Development Block Grant (CDBG) (Project #2012-CDA18)

Dear Mr. Nunn:

Enclosed is a report of the fiscal monitoring review of the St. Louis Community College, a not-for-profit organization, CDBG Programs, for the period January 1, 2011, through September 30, 2011. 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 St. Louis Community College. Fieldwork was completed on December 12, 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) 657-3490.

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)**

**ST. LOUIS COMMUNITY COLLEGE
CONTRACT #CDBGD-2
CFDA #14.228**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH SEPTEMBER 30, 2011

PROJECT #2012-CDA18

DATE ISSUED: JANUARY 6, 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)
ST. LOUIS COMMUNITY COLLEGE
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH SEPTEMBER 30, 2011**

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: St. Louis Community College
Contract Number: CDBGD-2
Contract Period: March 17, 2010 through December 31, 2012
CFDA Number: 14.228
Contract Amount: \$2,060,338

The contract provided Community Development Block Grant (CDBG) fund to St. Louis Community College (Agency) to provide Training for Tomorrow Job Certification Program (TTJCP) within the St. Louis area. The purpose of the program is to enhance employment opportunities and improve an unskilled market for current and future labor demands. The four major clusters of training will include: Healthcare and Life Sciences; Aerospace and Manufacturing; Interdisciplinary Green Technology; and Information Technology.

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, 2011, through September 30, 2011, 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 CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on December 12, 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 has not been previously reviewed.

A-133 Status

According to expenditures reviewed the Agency, expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2010, and therefore required to have an A-133 audit.

The report was dated November 12, 2010, and rendered unqualified opinions on the general-purpose financial statements and the major federal awards. There were no material weaknesses or significant deficiencies identified. There was a reportable condition that was required to be reported in accordance with OMB Circular A-133. The finding was not related the CDA Program passed through the City of St Louis.

The Agency did not qualify as a low risk auditee.

Summary of Current Observations

There were no current observations.