



CITY OF ST. LOUIS

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

**UJAMAA COMMUNITY DEVELOPMENT CORPORATION
CONTRACT #12-31-74
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH OCTOBER 31, 2012

PROJECT #2013-CDA21

DATE ISSUED: MAY 28, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



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CITY OF ST. LOUIS



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Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

May 28, 2013

Patricia Cole, Executive Director
UJAMAA Community Development Corporation
4200 Union Blvd.
St. Louis, MO 63115

RE: Community Development Block Grant (CDBG) (Project #2013-CDA21)

Dear Ms. Cole:

Enclosed is a report of the fiscal monitoring review of the UJAMAA Community Development Corporation, a not-for-profit organization, CDBG Program, for the period January 1, 2012, through October 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 UJAMAA Community Development Corporation. Fieldwork was completed on February 20, 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
Ceresse Pennington, Program Monitor, CDA

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INTRODUCTION

Background

Contract Name: UJAMAA Community Development Corporation

Contract Number: 12-31-74

Contract Period: January 1, 2012 through October 31, 2012

CFDA Number: 14.218

Contract Amount: \$230,435

This contract provided Community Development Block Grant (CDBG) funds to UJAMAA Community Development Corporation (Agency) to combat the physical deterioration of existing housing and improve the economic well being of all residents in the Wells-Goodfellow, Mark Twain, Walnut Park, Kingshighway East & West Penrose neighborhoods by: utilizing development strategies that include increasing home ownership, removing of condemned properties, renovating and rehabilitating of vacant units, developing new units and recruiting of investment partners.

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 October 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 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 February 20, 2013.

Exit Conference

An exit conference was offered to the Agency on May 17, 2013, 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 #2011-CDA29 issued April 4, 2012, contained no observations.

A-133 Status

According to a letter received from the Agency dated February 6, 2013, it did not expend \$500,000 or more in federal funds during its last calendar year ended December 31 2012; therefore, the Agency was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.