



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

**FILE COPY**

October 1, 2012

Rodney Francis, Executive Director  
Youth & Family Center  
818 Cass Avenue  
St. Louis, MO 63106

RE: Community Development Block Grant (CDBG) (Project #2012-CDA33)

Dear Mr. Francis:

Enclosed is a report of the fiscal monitoring review of the Youth & Family Center, a not-for-profit organization, CDBG Program, for the period January 1, 2011, through December 31, 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 Youth & Family Center. Fieldwork was completed on May 2, 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)**

**YOUTH AND FAMILY CENTER  
CONTRACT #11-11-50  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

**PROJECT #2012-CDA33**

**DATE ISSUED: OCTOBER 1, 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)  
YOUTH & FAMILY CENTER  
FISCAL MONITORING REVIEW  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

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## INTRODUCTION

### Background

**Contract Name:** Youth & Family Center  
**Contract Number:** 11-11-50  
**Contract Period:** January 1, 2011 through December 31, 2011  
**CFDA Number:** 14.218  
**Contract Amount:** \$21,375

This contract provided Community Development Block Grant (CDBG) funds to Youth & Family Center (Agency) to provide organized educational, recreational and social activities to approximately 100 at-risk youth ages 5 to 13 years who are residents of the 5<sup>th</sup> ward.

### 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 December 31, 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 CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on May 2, 2012.

### Exit Conference

An exit conference was offered to the Agency on September 24, 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 did not have a fiscal monitoring review for fiscal year 2011.

### **A-133 Status**

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds in its calendar year ended December 31, 2010; therefore, it was not required to have a single audit in accordance with OMB Circular A-133.

### **Summary of Current Observations**

There were no current observations.