



# CITY OF ST. LOUIS

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

**DEPARTMENT OF PARKS, RECREATION AND FORESTRY  
CONTRACT #12-11-85  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2012 THROUGH DECEMBER 31, 2012**

**PROJECT #2013-CDA32**

**DATE ISSUED: JUNE 25, 2013**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA  
Internal Audit Executive  
June 25, 2013

FILE COPY

Evelyn Peebles, Executive Director  
Department of Parks, Recreation & Forestry  
5600 Clayton Rd.  
St. Louis, MO 63110

RE: Community Development Block Grant (CDBG) (Project #2013-CDA32)

Dear Ms. Peebles:

Enclosed is a report of the fiscal monitoring review of the Department of Parks, Recreation & Forestry, a municipal agency, the period January 1, 2012, through December 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 Department of Parks, Recreation & Forestry. Fieldwork was completed on May 7, 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  
Cerese Pennington, Program Monitor, CDA

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## INTRODUCTION

### Background

**Contract Name:** Department of Parks, Recreation & Forestry

**Contract Number:** 12-11-85

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

**CFDA Number:** 14.218

**Contract Amount:** \$349,345

The contract provided Community Development Block Grant (CDBG) funds to Department of Parks, Recreation & Forestry (Agency) to provide inner city program recreational activities for youth and senior citizens which include the expand leagues outpost/outreach program recreation arts program, and the senior program.

### 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 December 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 May 7, 2013.

### Exit Conference

The Agency was offered the opportunity for an exit conference on June 24, 2013, but the Agency has not responded.

## **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 #2012-CDA02 issued October 6, 2011, noted no observations.

### **A-133 Status**

The Agency is a city department, and it is covered under the A-133 audit for the City of St. Louis.

### **Summary of Current Observations**

There were no observations.