



CITY OF ST. LOUIS

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

**BOARD OF PUBLIC SERVICES
CONTRACT #CDBGR-4
CFDA #14.253**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH SEPTEMBER 30, 2012

PROJECT #2013-CDA36

DATE ISSUED: JUNE 6, 2013

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER



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Internal Audit Executive

FILE COPY

June 6, 2013

Richard T. Bradley, P.E., President
Board of Public Service
1200 Market St.
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2013-CDA36)

Dear Mr. Bradley:

Enclosed is a report of the fiscal monitoring review of the Board of Public Service, a municipal agency, CDBG Programs, for the period January 1, 2012, through September 30, 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 Board of Public Service. Fieldwork was completed on May 21, 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, CMGA
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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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: Board of Public Service

Contract Number: CDBG-4

Contract Period: January 1, 2010 through September 30, 2012

CFDA Number: 14.253

Contract Amount: \$2,923,500

The contract provided Community Development Block Grant (CDBG) fund to the Board of Public Service (Agency) to complete eleven (11) public improvement projects. These projects will improve the infrastructure of the City of St. Louis while providing employment for residents. The projects will include installing lighting, improving alleys, landscaping, installing curbs, replacing signal lights, and constructing sidewalks. All projects will improve residents' access to public facilities.

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 September 30, 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 21, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on June 5, 2013, but the Agency declined.

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-CDA40 issued November 2, 2012, 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.