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

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FILE COPY

June 25, 2013

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,

Kenneth M. Stone

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.