



CITY OF ST. LOUIS

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

**ST. LOUIS AREA AGENCY ON AGING
CONTRACT #12-12-40
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

PROJECT #2013-CDA33

DATE ISSUED: MAY 7, 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

May 7, 2013

FILE COPY

David Sykora, Program Manager
St. Louis Area Agency on Aging
1520 Market
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2013-CDA33)

Dear Mr. Sykora:

Enclosed is a report of the fiscal monitoring review of the St. Louis Area Agency on Aging, a not-for-profit organization, CDBG Programs, for 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 St. Louis Area Agency on Aging. Fieldwork was completed on March 15, 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: St. Louis Area Agency on Aging
Contract Number: 12-12-40
Contract Period: January 1, 2012 through December 31, 2012
CFDA Number: 14.218
Contract Amount: \$295,000

The contract provided Community Development Block Grant (CDBG) fund to St. Louis Area Agency on Aging (Agency) to provide home-delivered meals to 1750 low-income, homebound, elderly, and disabled City residents, who are often unable to provide adequately for their nutritional needs because of age, infirmities, or financial circumstances.

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 March 15, 2013.

Exit Conference

The Agency was offered the opportunity for an exit conference on May 3, 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-CDA37 issued February 21, 2013, noted no observations.

A-133 Status

The Agency is City Agency, therefore the A-133 Audit Report does not apply to the Agency. It is included with City of St. Louis A-133 Audit Report.

Summary of Current Observations

There were no observations.