



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

January 31, 2011

Becky J. Hatter, President / CEO
Big Brothers Big Sisters
501 N. Grand Blvd. Suite 200
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2011-CDA10)

Dear Ms. Hatter:

Enclosed is the report of the fiscal monitoring review of Big Brothers Big Sisters, a not-for-profit organization, CDBG Program, for the period January 1, 2010, through October 31, 2010. 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 Big Brothers Big Sisters. Fieldwork was completed on December 22, 2010.

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 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) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Lorna Alexander, Special Assistant for Department, CDA
Jill Claybour, Acting Executive Director, CDA



CITY OF ST. LOUIS

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

**BIG BROTHERS BIG SISTERS
CONTRACT #10-11-94
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH OCTOBER 31, 2010

PROJECT #2011-CDA10

DATE ISSUED: JANUARY 31, 2011

**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)
BIG BROTHERS BIG SISTERS
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Big Brothers Big Sisters
Contract Number: 10-11-94
CFDA Number: 14.218
Contract Period: January 1, 2010 through October 31, 2010
Contract Amount: \$118,000.00

The contract provided Community Development Block Grant (CDBG) funds to Big Brothers Big Sisters (Agency) to deliver a long lasting mentoring relationship to 66 young persons (age 5-17), living in the 3rd, 4th, 5th, 6th, and 19th wards of the City of St. Louis.

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, 2010, through October 31, 2010, 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 December 22, 2010.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

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 #2010-CDA26, issued August 27, 2010, contained no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended December 31, 2009; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated June 28, 2010, and rendered an unqualified opinion on both the general purpose financial statements and the report on compliance with major federal awards.

The report did not identify any material weaknesses or significant deficiencies on either the general purpose financial statements and the report on compliance with major federal awards. The Agency did not have any audit findings disclosed that were required to be reported in accordance with OMB Circular A-133.

The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.