



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

October 31, 2012

Jennifer Bess, Executive Director
Bevo Area Community Improvement Corporation
4705 Ridgewood
St. Louis, MO 63116

RE: Community Development Block Grant (CDBG) (Project #2012-CDA42)

Dear Ms. Bess:

Enclosed is a report of the fiscal monitoring review of the Bevo Area Community Improvement Corporation, a not-for-profit organization, CDBG Program, for the period January 1, 2011, through April 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 Bevo Area Community Improvement Corporation. Fieldwork was completed on July 18, 2012.

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



CITY OF ST. LOUIS

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

**BEVO AREA COMMUNITY IMPROVEMENT CORPORATION
CONTRACT #11-12-65 AND #12-12-65
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH APRIL 30, 2012

PROJECT #2012-CDA42

DATE ISSUED: OCTOBER 31, 2012

**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)
BEVO AREA COMMUNITY IMPROVEMENT CORPORATION
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH APRIL 30, 2012**

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INTRODUCTION

Background

Contract Name: Bevo Area Community Improvement Corporation.

Contract Number: 11-12-65
12-12-65

Contract Period: January 1, 2011 through December 31, 2011
January 1, 2102 through December 31, 2012

CFDA Number: 14.218

Contract Amount: \$31,344 Revised (\$96,344) (11-12-65)
\$45,000 (12-12-65)

The contract provided Community Development Block Grant (CDBG) fund to Bevo Area Community Improvement Corporation (Agency) to provide valuable services to senior and other residents of the Bevo neighborhood, including assistance with tax forms, outreach services, blood pressure screenings, and recreational activities.

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, 2011, through April 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 CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on July 18, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference on October 25, 2012, but the Agency declined.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-CDA27 issued August 24, 2011, noted no observations.

A-133 Status

According to a letter received from the Agency dated March 9, 2011, it did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2011, and will not expend \$500,000 or more in federal funds in June 30, 2012 therefore, Agency is not required to have an A-133 audit.

Summary of Current Observations

There were no current observations