



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

FILE COPY

October 25, 2012

Gloria Taylor, Executive Director  
Community Women Against Hardships  
3963 West Belle  
St. Louis, MO 63108

RE: Community Development Block Grant (CDBG) (Project #2012-CDA035)

Dear Ms. Taylor:

Enclosed is a report of the fiscal monitoring review of the Community Women Against Hardships, a not-for-profit organization, CDBG Program, for the period of January 1, 2011, through December 31, 2011. 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 Community Women Against Hardships. Fieldwork was completed on April 20, 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)**

**COMMUNITY WOMEN AGAINST HARDSHIPS  
CONTRACT #11-10-04  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

**PROJECT #2012-CDA35**

**DATE ISSUED: OCTOBER 25, 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)  
COMMUNITY WOMEN AGAINST HARDSHIPS  
FISCAL MONITORING REVIEW  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

**TABLE OF CONTENTS**

<b>Description</b>	<b>Page(s)</b>
<b>INTRODUCTION</b>	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
<b>SUMMARY OF OBSERVATIONS</b>	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

## INTRODUCTION

### Background

**Contract Name:** Community Women Against Hardships.

**Contract Number:** 11-10-04

**Contract Period:** January 1, 2011 through December 31, 2011

**CFDA Number:** 14.218

**Contract Amount:** \$42,750

The contract provided Community Development Block Grant (CDBG) fund to Community Women Against Hardships (Agency) for services such as classes, training, counseling on interpersonal relationship and conflict resolution to low-income women and their families in the City of St. Louis. Funds also provided training for parent-child relationships, family counseling, homework sessions and parent-child 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 December 31, 2011, 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 April 20, 2012.

### Exit Conference

The Agency was offered the opportunity for an exit conference on October 24, 2012, 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 #2011-CDA6 issued August 31, 2011, noted one observation.

- Opportunity for two duly authorized signatures on disbursement checks.  
(Resolved)

### A-133 Status

According to a letter received from the Agency dated April 10, 2012, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2011, and was not required to have an A-133 audit.

### Summary of Current Observations

There were no observations.