



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

January 15, 2013

Sue Luepker, Board President
Dutchtown South Community Corporation
4204 Virginia
St. Louis, MO 63111

RE: Community Development Block Grant (CDBG) (Project #2013-CDA12)

Dear Ms. Luepker:

Enclosed is a report of the fiscal monitoring review of the Dutchtown South Community Corporation, a not-for-profit organization, CDBG Program, for the period January 1, 2012, through August 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 Dutchtown South Community Corporation. Fieldwork was completed on November 6, 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)**

**DUTHCHTOWN SOUTH COMMUNITY CORPORATION
CONTRACT #12-31-53
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2012 THROUGH AUGUST 31, 2012

PROJECT #2013-CDA12

DATE ISSUED: JANUARY 15, 2013

**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)
DUTCHTOWN SOUTH COMMUNITY CORPORATION
FISCAL MONITORING REVIEW
JANUARY 1, 2012 THROUGH AUGUST 31, 2012

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INTRODUCTION

Background

Contract Name: Dutchtown South Community Corporation.

Contract Number: 12-31-53

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

CFDA Number: 14.218

Contract Amount: \$63,612

The contract provided Community Development Block Grant (CDBG) fund to Dutchtown South Community Corporation (Agency) to combat physical deterioration the Dutchtown neighborhood through the renovation and rehabilitation of housing units within Dutchtown's geographic area.

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 August 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 CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on November 6, 2012.

Exit Conference

The Agency was offered the opportunity for an exit conference on January 7, 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-CDA12 issued February 16, 2012, noted three observations.

1. Opportunity to file IRS Form 990 in a timely manner (**Resolved**)
2. Opportunity to provide adequate accounting records (Questioned cost, \$877.51) (**Resolved**)
3. Opportunity to submit monthly financial reports (**Resolved**)

A-133 Status

According to a letter received from the Agency dated October 9, 2012, the Agency does not receive \$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.