



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN  
Comptroller

DR. KENNETH M. STONE, CPA  
Internal Audit Executive

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
(314) 622-4723  
Fax: (314) 613-3004

October 6, 2011

Robert Massie, Executive Director  
Family Care Health Center  
401 Holly Hills  
St. Louis, MO 63111

RE: Community Development Block Grant (CDBG) (Project #2012-CDA6)

Dear Mr. Massie:

Enclosed is a report of the fiscal monitoring review of the Family Care Health Center, a not-for-profit organization, CDBG Program, for the period January 1, 2011, through June 30, 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 Family Care Health Centers. Fieldwork was completed on September 12, 2011.

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) 622-4723.

Respectfully,

Dr. Kenneth M. Stone, CPA  
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)**

**FAMILY CARE HEALTH CENTER  
CONTRACT #11-13-10  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2011 THROUGH JUNE 30, 2011**

**PROJECT #2012-CDA6**

**DATE ISSUED: OCTOBER 6, 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)**  
**FAMILY CARE HEALTH CENTERS**  
**FISCAL MONITORING REVIEW**  
**JANUARY 1, 2011 THROUGH JUNE 30, 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:** Family Care Health Centers.

**Contract Number:** 11-13-10

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

**CFDA Number:** 14.218

**Contract Amount:** \$38,475

The contract provided Community Development Block Grant (CDBG) fund to Family Care Health Centers (Agency) to provide accessible and affordable adult medical services, health screening and education, and public health nursing services to low to moderate City residents.

### 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 June 30, 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 September 12, 2011.

### 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-CDA12 issued January 7, 2010, noted no observations.

### **A-133 Status**

The Agency expended \$500,000 or more in federal funds for the year ended January 31, 2011; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

A-133 report, dated May 16, 2011 rendered an unqualified opinion regarding on internal control over financial reporting and internal control over major programs. There were no significant deficiencies noted considered material weakness and none reported.

The independent accountant's report on internal control over compliance with requirements applicable to major federal awards programs described, significant deficiencies noted that are not considered to be a material weakness.

There was one reportable condition that was required to be reported in accordance with OMB Circular A-133; however, it was not applicable to the CDA grant passed through the City of St. Louis.

The Agency did qualify as a low-risk auditee.

### **Summary of Current Observations**

There were no current observations.