



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN  
Comptroller

*Internal Audit Section*

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February 28, 2012

Karen Wallensack, Executive Director  
Housing Resource Center  
800 N. Tucker  
St. Louis, MO 63101

RE: Community Development Block Grant (CDBG) (Project #2012-CDA26)

Dear Ms. Wallensack:

Enclosed is a report of the fiscal monitoring review of the Housing Resource Center, a not-for-profit organization, CDBG Program, for the period 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 the Housing Resource Center. Fieldwork was completed on January 31, 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  
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)**

**HOUSING RESOURCE CENTER  
CONTRACT #11-14-12  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

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

**PROJECT #2012-CDA26**

**DATE ISSUED: FEBRUARY 28, 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)  
HOUSING RESOURCE CENTER  
FISCAL MONITORING REVIEW  
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

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## INTRODUCTION

### Background

**Contract Name:** Housing Resource Center

**Contract Number:** 11-14-12

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

**CFDA Number:** 14.218

**Contract Amount:** \$299,250

The contract provided Community Development Block Grant (CDBG) fund to the Housing Resource Center (Agency) to provide services such as hotline calls, shelter placements, relocations, financial education, and eviction and foreclosure prevention in 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, 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 January 31, 2012.

### Exit Conference

We offered the Agency the opportunity for an exit conference on February 15, 2011 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-CDA26 issued June 29, 2011, noted no observations.

### **A-133 Status**

The Agency is part of the Archdiocese of St. Louis expended \$500,000 or more in federal funds in its fiscal year ended June 30, 2011, and was required to have an A-133 audit.

The report was dated December 19, 2011 and rendered unqualified opinions on both the general purpose financial statements and the major federal awards. There were no material weaknesses or significant deficiencies identified on both the general purpose financial statements and the major federal awards. There were findings required to be reported in accordance with OMB Circular A-133; however, they did not apply to the CDBG program passed through the City of St. Louis.

The Agency did not qualify as a low risk auditee.

### **Summary of Current Observations**

There were no current observations.