



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

October 25, 2012

Jon Fitzgerald, Executive Director
Hi-Pointe Center
6020 Southwest
St. Louis, MO 63139

RE: Community Development Block Grant (CDBG) (Project #2012-CDA34)

Dear Mr. Fitzgerald:

Enclosed is a report of the fiscal monitoring review of the Hi-Pointe 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 Hi-Pointe Center. Fieldwork was completed on March 16, 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)**

**HI-POINTE CENTER
CONTRACT #11-10-55
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

PROJECT #2012-CDA34

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)
HI-POINTE CENTER
FISCAL MONITORING REVIEW
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011**

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INTRODUCTION

Background

Contract Name: Hi-Pointe Center

Contract Number: 11-10-55

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

CFDA Number: 14.218

Contract Amount: \$77,166

This contract provided Community Development Block Grant (CDBG) funds to the Hi-Pointe Center (Agency) for supplemental food distribution to 2,000 low to moderate-income registered Hi-Pointe Community Area residents. The grant funds were also used to provide low-income Hi-Pointe Community Area residents with information regarding the services and programs available to them.

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 March 16, 2012.

Exit Conference

An exit conference was offered to the Agency on September 24, 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-CDA20 issued April 20, 2011, contained no observations.

A-133 Status

The Agency did not expend \$500,000 or more in federal funds for its calendar year ended December 31, 2011; therefore, it was not required to have a single audit in accordance with OMB Circular A-133.

Summary of Current Observations

There were no current observations.