



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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June 29, 2011

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

RE: Community Development Block Grant (CDBG) (Project #2011-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, 2010, through December 31, 2010. 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 June 2, 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 CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**HOUSING RESOURCE CENTER
CONTRACT #10-14-12
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

PROJECT #2011-CDA26

DATE ISSUED: JUNE 29, 2011

**Prepared by:
The Internal Audit Section**



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HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
HOUSING RESOURCE CENTER
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Housing Resource Center

Contract Number: 10-14-12

Contract Period: January 1, 2010 through December 31, 2010

CFDA Number: 14.218

Contract Amount: \$350,000

The contract provided Community Development Block Grant (CDBG) funds 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, 2010, through December 31, 2010, 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 June 2, 2010.

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-CDA38 issued December 9, 2010, noted no observations.

A-133 Status

The Agency is part of the Archdiocese of St. Louis and expended \$500,000 or more in federal funds in its fiscal year ended June 30, 2010, and was required to have an A-133 audit.

The report was dated October 20, 2010 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 observations.