OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

FILE COPY

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

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

January 12, 2012

David Ervin, Executive Director
Rebuilding Together St. Louis
357 Marshall
St. Louis, MO 63119

RE: Community Development Block Grant (CDBG) (Project #2012-CDA17)

Dear Mr. Ervin:

Enclosed is a report of the fiscal monitoring review of the Rebuilding Together St. Louis, a not-for-profit organization, CDBG Program, for the period January 1, 2011, through September 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 Rebuilding Together St. Louis. Fieldwork was completed on December 9, 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) 657-3490.

Respectfully,

Kenneth M. Stone

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)

REBUILDING TOGETHER ST. LOUIS
CONTRACT #11-36-12
CFDA #14.218

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH SEPTEMBER 30, 2011

PROJECT #2012-CDA17

DATE ISSUED: JANUARY 12, 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)
REBUILDING TOGETHER ST. LOUIS
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INTRODUCTION

Background

Contract Name: Rebuilding Together St. Louis

Contract Number: 11-36-12

Contract Period: January 1, 2011 through September 30, 2011

CFDA Number: 14.218

Contract Amount: $167,363

The contract provided Community Development Block Grant (CDBG) funds to Rebuilding Together St. Louis (Agency) to assist those who do not have the means or ability to make the repairs themselves particularly the elderly and disabled residing in the Greater St. Louis 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, 2011, through September 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 the Community Development Administration (CDA). Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on December 9, 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 #2011-CDA9 issued February 9, 2011, noted no observations.

A-133 Status

According to a letter received from the Agency dated October 19, 2011, it did not expend $500,000 or more in federal funds in its fiscal year ended June 30, 2011, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.