



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

FILE COPY

October 12, 2012

Sherrill Wayland, Executive Director  
SAGE Metro St. Louis  
2710 S. Grand  
St. Louis, MO 63118

RE: Community Development Block Grant (CDBG) (Project #2013-CDA10)

Dear Ms. Wayland:

Enclosed is a report of the fiscal monitoring review of the SAGE Metro St. Louis, a not-for-profit organization, CDBG Program, for the period January 1, 2012, through August 31, 2012. 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 SAGE Metro St. Louis. Fieldwork was completed on September 20, 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

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

**SAGE METRO ST. LOUIS  
CONTRACT #12-10-07  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2012 THROUGH AUGUST 31, 2012**

**PROJECT #2013-CDA10**

**DATE ISSUED: OCTOBER 12, 2012**

**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)**  
**SAGE METRO ST. LOUIS**  
**FISCAL MONITORING REVIEW**  
**JANUARY 1, 2012 THROUGH AUGUST 31, 2012**

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## INTRODUCTION

### Background

**Contract Name:** SAGE Metro St. Louis  
**Contract Number:** 12-10-07  
**Contract Period:** January 1, 2012 through August 31, 2012  
**CFDA Number:** 14.218  
**Contract Amount:** \$30,000

This contract provided Community Development Block Grant (CDBG) funds to SAGE Metro St. Louis (Agency) to enhance the quality of life of LGBT (lesbian, gay, bi-sexual and transgender) older adults through service advocacy and community awareness. In addition, this contract also provided outreach to LGBT seniors through the SAGE Advocacy Council by attempting to decrease/eliminate LGBT Housing Discrimination and increase housing access in relation to the new HUD LGBT Equal Access rules.

### 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, 2012, through August 31, 2012, 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 September 20, 2012.

### Exit Conference

An exit conference was offered to the Agency on October 11, 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 did not have a previous fiscal monitoring report since this is their first year in operation.

### **A-133 Status**

According to a letter received from the Agency dated September 13, 2012, it did not expend \$500,000 or more in federal funds during its last fiscal year ended June 30 2012; therefore, the Agency was not required to have an A-133 audit.

### **Summary of Current Observations**

There were no current observations.