



# CITY OF ST. LOUIS

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

**SOUTHWEST NEIGHBORHOOD IMPROVEMENT ASSOCIATION  
CONTRACT #12-31-30  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2012 THROUGH OCTOBER 31, 2012**

**PROJECT #2013-CDA18**

**DATE ISSUED: MARCH 4, 2013**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

**FILE COPY**

March 4, 2013

Dana Gray, Executive Director  
Southwest Neighborhood Improvement Association  
4950 Southwest  
St. Louis, MO 63110

RE: Community Development Block Grant (CDBG) (Project #2013-CDA18)

Dear Ms. Gray:

Enclosed is a report of the fiscal monitoring review of the Southwest Neighborhood Improvement Association, a not-for-profit organization, CDBG Program, for the period January 1, 2012, through October 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 Southwest Neighborhood Improvement Association. Fieldwork was completed on January 11, 2013.

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

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## INTRODUCTION

### Background

**Contract Name:** Southwest Neighborhood Improvement Association

**Contract Number:** 12-31-30

**Contract Period:** January 1, 2012 through October 31, 2012

**CFDA Number:** 14.218

**Contract Amount:** \$38,130

This contract provided Community Development Block Grant (CDBG) funds to Southwest Neighborhood Improvement Association (Agency) to assist families in locating housing resources; assist area landlords in marketing and improving rental property; beautify neighborhood corridors and getaways; assist block units in abating nuisances and crime; and coordinate neighborhood-based planning for redevelopment of area housing and economic development.

### 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 October 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 January 11, 2013.

### Exit Conference

An exit conference was offered to the Agency on March 1, 2013, 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 #2012-CDA30 issued June 4, 2012 contained one observation:

- Opportunity to improve cash management (Questioned Costs \$11,000)  
(Resolved)

### **A-133 Status**

According to a letter received from the Agency dated December 15, 2012, it did not expend \$500,000 or more in federal funds during its last fiscal year ended December 31 2012; therefore, the Agency was not required to have an A-133 audit.

### **Summary of Current Observations**

There were no current observations.