



# CITY OF ST. LOUIS

**AFFORDABLE HOUSING COMMISSION (AHC)**

**THE BRIDGE  
CONTRACTS #15-12G**

**FISCAL MONITORING REVIEW  
MARCH 1, 2012 THROUGH SEPTEMBER 30, 2012**

**PROJECT #2013-AHC05**

**DATE ISSUED: JANUARY 28, 2013**

**Prepared by:  
The Internal Audit Section**



# 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

January 28, 2013

FILE COPY

Karen Snyder, Business Manger  
The Bridge  
1610 Olive Street  
St. Louis, MO 63103

RE: The Bridge (Project #2013-AHC05)

Dear Ms. Snyder:

Enclosed is a report of our fiscal monitoring review of The Bridge for the period March 1, 2012 through September 30, 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 The Bridge. Fieldwork was completed on November 21, 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 Affordable Housing Commission (AHC) 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: Angela M. Conley, Executive Director, Affordable Housing Commission

## INTRODUCTION

### Background

**Contract Name:** The Bridge  
**Contract Number:** 15-12G  
**Contract Period:** March 1, 2012 through September 30, 2012  
**Contract Amount:** \$236,000

The contract provides funds from Affordable Housing Commission (AHC) to The Bridge (Agency) to assist in the staffing and overhead of the Agency. The Center provides access to free meals and basic human services for food insecure, homeless and at risk persons in the St. Louis area.

### Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local AHC requirements for the period March 1, 2012 through September 30, 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 AHC. Evidence supporting the reports the Agency submitted was tested and other procedures were performed, as considered necessary.

### Exit Conference

An exit conference was conducted at the Agency on January 10, 2013. The Agency was represented at the exit conference by the Executive Director, Business Manager, and Board Member. The Internal Audit Section was represented by Auditor-In-Charge and the Internal Audit Executive.

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## SUMMARY OF OBSERVATIONS

### **Conclusion**

The Agency fully complied with local AHC requirements.

### **Status of Prior Observations**

The Agency did not have any previous fiscal monitoring reviews.

### **Summary of Current Observations**

There were no current observations.