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

OCTOBER 1, 2011 THROUGH MARCH 31, 2013

PROJECT #2013-CDA40

DATE ISSUED: JUNE 24, 2013

Prepared by:
The Internal Audit Section

OFFICE OF THE COMPTROLLER

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FILE COPY

June 24, 2013

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

RE: Community Development Block Grant (CDBG) (Project #2013-CDA40)

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 October 1, 2011 through March 31, 2013. 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 April 26, 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,

Kenneth M. Stone

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: Rebuilding Together St. Louis

Contract Number: 11-36-12

Contract Period: January 1, 2011 through December 31, 2011

CFDA Number: 14.218

Contract Amount: $303,692

This contract provided Community Development Block Grant (CDBG) funds to Rebuilding Together St. Louis (Agency) to revitalize neighborhoods in partnership with the community by rehabilitating the houses of low-income homeowners, particularly the elderly and the disabled.

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 October 1, 2011 through March 31, 2013, 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 April 26, 2013.

Exit Conference

An exit conference was offered to the Agency on June 17, 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-CDA17 issued January 12, 2012, noted no observations.

A-133 Status

According to a letter received from the Agency dated April 18, 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.