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**OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS**



**DARLENE GREEN**  
Comptroller

***Internal Audit Section***

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May 13, 2005

Sr. Marie Charles Buford  
Director  
Carondelet Community Betterment Federation  
6408 Michigan  
St. Louis, MO 63111

RE: Fiscal Monitoring Report of Carondelet Community Betterment Federation  
(2005-SLA23)

Dear Sr. Buford:

Enclosed is a report of our fiscal monitoring review of Carondelet Community Betterment Federation's contract with the Department of Human Services (Contract #48788) for the period July 1, 2004 through February 28, 2005. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Carondelet Community Betterment Federation. Our fieldwork was substantially completed on March 30, 2005.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and through an agreement with the Department of Human Services to provide fiscal monitoring to all grant sub-recipients. If you have any questions, please contact Dwayne Crandall at 613-7257.

Sincerely,

A handwritten signature in black ink, appearing to read "Mohammad Adil".

Mohammad Adil, CPA  
Internal Audit Manager

Enclosure

cc Honorable Darlene Green, Comptroller  
Patrick Brennan, Accounting Manager, Department of Human Services



# CITY OF ST. LOUIS

*DEPARTMENT OF HUMAN SERVICES (DHS)  
ST. LOUIS AREA AGENCY ON AGING (SLAAA)*

*CARONDELET COMMUNITY BETTERMENT FEDERATION  
DOCUMENT #48788*

*FISCAL MONITORING REVIEW*

*JULY 1, 2004 THROUGH FEBRUARY 28, 2005*

*PROJECT #2005-SLA23*

*DATE ISSUED: MAY 13, 2005*

*Prepared by:  
The Internal Audit Section*



# OFFICE OF THE COMPTROLLER

*HONORABLE DARLENE GREEN, COMPTROLLER*

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
ST. LOUIS AREA AGENCY ON AGING (SLAAA)  
CARONDELET COMMUNITY BETTERMENT FEDERATION  
FISCAL MONITORING REVIEW  
JULY 1, 2004 THROUGH FEBRUARY 28, 2005**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
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CARONDELET COMMUNITY BETTERMENT FEDERATION  
FISCAL MONITORING REVIEW  
JULY 1, 2004 THROUGH FEBRUARY 28, 2005**

**INTRODUCTION**

**Background**

**Contract Name:** Carondelet Community Betterment Federation

**Contract Period:** July 1, 2004 through June 30, 2005

**Contract Amount:** \$43,159

**Contract Number:** 48788

This contract provides funds for supportive services to older residents of the City of St. Louis in accordance with Title III of the Older Americans Act. The Agency provides meals and home services for the elderly and disabled residents of the City of St. Louis based on predetermined unit cost.

**Purpose**

Our purpose was to determine Carondelet Community Betterment Federation's compliance with federal, state and local Department of Human Service (DHS) requirements for the period July 1, 2004 through February 28, 2005 and make recommendations for improvements.

**Scope and Methodology**

We made inquiries regarding Carondelet Community Betterment Federation's internal controls relating to the grant administered by St. Louis Area Agency on Aging (SLAAA), tested evidence supporting the reports the Agency submitted to SLAAA and performed other procedures considered necessary. Our fieldwork was substantially completed on March 30, 2005.

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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that Carondelet Community Betterment Federation did not comply with federal, state and local DHS requirements.

**Status of Prior Observations**

The prior fiscal monitoring review, dated February 25, 2004, noted two observations:

1. Financial reports were not submitted on time. **(Resolved.)**
2. The Agency did not count and sign client contributions on a daily basis. **(Resolved.)**

**A-133 Status**

According to a letter received from Agency management dated February 4, 2005, the Carondelet Community Betterment Federation was not required to obtain an A-133 audit for the period ending December 31, 2004 because it did not expend \$500,000 or more in Federal funds.

**Summary of Current Observations**

We did not have any observations.