



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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Memorandum

To: Lorna Alexander, Fiscal Coordinator, Community Development Administration

From: Dwayne Crandall, Internal Audit Supervisor *DC*

Date: 12/27/2004

Re: A-133 Audit Review Response – Grand Oak Hill Community Corporation

A review of the attached A-133 Audit dated April 22, 2004 for Grand Oak Hill Community Corporation was conducted by this office on December 17, 2004.

The following information is provided:

AGENCY: Grand Oak Hill Community Corporation

AUDIT PERIOD: Calendar Year Ended December 31, 2003

Program Title	Federal CFDA Number	Grant Number	Expenditure	Major Program
HUD: Passed-through Community Development Administration Community Development Block Grant (CDBG)	14.218	Not Provided by Auditee	\$652,032	Yes

The A-133 Audit was reviewed and there were no reportable conditions, instances of noncompliance material to the financial statements or Federal award findings or questioned costs noted. The operating agency did not qualify as a low risk auditee. **We recommend this audit be accepted.**

The Agency's Schedule of Expenditures of Federal Awards (SEFA) also identified \$34,368 in HUD funds as passed through the Community Development Agency, CDBG. It is not clear whether these funds passed through the City of St. Louis. **We recommend CDA contact the Agency regarding this issue. In addition, we encourage CDA to inform the Agency to include the Pass-Through Entity Identifying Number(s) in the future.**

If you have any questions concerning the findings of this review, please contact me at 613-7257.