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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

January 27, 2009

Beverly Howard, Executive Director
Hyde Park Outreach
P.O. Box 2070
Florissant, MO 63032

RE: Fiscal monitoring review of Hyde Park Outreach (Project #2009-CDA9)

Dear Ms. Howard:

Enclosed is a report of our fiscal monitoring review of the Hyde Park Outreach, a not for profit organization, CDBG Program, for the period January 1, 2008 through May 31, 2008. 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 the Hyde Park Outreach. Our fieldwork was completed on July 14, 2008.

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 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) 622-4723.

Sincerely,

A handwritten signature in cursive script that reads "Kenneth M. Stone".

Dr. Kenneth Stone, CPA
Internal Audit Executive

Enclosure

cc: Lorna Alexander, Special Assistant for Development, CDA
Jill Claybour, Acting Executive Director, CDA



CITY OF ST. LOUIS CITY OF ST. LOUIS

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

**HYDE PARK OUTREACH
CONTRACT #08-11-87
CFDA #14.218**

**FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH MAY 31, 2008**

PROJECT #2009-CDA9

DATE ISSUED: JANUARY 27, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
HYDE PARK OUTREACH
FISCAL MONITORING REVIEW
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TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
Management Responses	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2
DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSE	3

INTRODUCTION

Background

Contract Name: Hyde Park Outreach
Contract Number: 08-11-87
CFDA Number: 14.218
Contract Period: January 1, 2008 through December 31, 2008
Contract Amount: \$25,000

This contract provides Community Development Block Grant (CDBG) funds, to Hyde Park Outreach (Agency) to provide integrated, comprehensive, long-term, community-based programs to meet the educational, social, health and emotional needs of the residents of the Hyde Park community.

Purpose

The purpose of this fiscal monitoring review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2008 through May 31, 2008. We will make recommendations for improvements as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by CDA, evidence tested supporting the reports the Agency submitted to CDA and other procedures performed as considered necessary. The fieldwork was completed on July 14, 2008.

Exit Conference

An exit conference was offered to the Agency on January 5, 2009, but the Agency declined.

Management's Responses

Management's Response to the finding noted in the report was received on January 13, 2009, and has been incorporated into the report.

SUMMARY OF OBSERVATIONS

Conclusion

The Agency did not fully comply with federal state and local CDA requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report dated September 12, 2007 contained one observation:

- Appearance of conflict of interest (**Resolved**)

A-133 Status

According to a letter dated February 21, 2008, from the Agency, the Agency did not expend \$500,000 or more in federal funds in its fiscal year ended June 2007, and was not required to have an A-133 audit.

Summary of Current Observations

The recommendation is made for the following observation, which if implemented could assist the Agency in fully complying with federal, state and local CDA requirements.

- Opportunity to account for federal funds separately