



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN  
Comptroller

*Internal Audit Section*

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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

June 22, 2010

Dana Gray, Executive Director  
Southwest Garden Neighborhood Association  
4950 Southwest Ave.  
St. Louis, MO 63110

RE: Community Development Block Grant (CDBG) (Project #2010-CDA20)

Dear Mrs. Gray:

Enclosed is a report of the fiscal monitoring review of the Southwest Garden Neighborhood Association, a not-for-profit organization, CDBG program for the period January 1, 2009 through September 30, 2009. 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 Southwest Neighborhood Improvement Association. Fieldwork was completed on November 2, 2009.

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 subrecipients.

If you have any questions, please contact the Internal Audit Section at 314-622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

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



# CITY OF ST. LOUIS

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

**SOUTHWEST GARDEN NEIGHBORHOOD ASSOCIATION  
CONTRACT #09-31-30  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009**

**PROJECT #2010-CDA 20**

**DATE ISSUED: JUNE 22, 2010**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)  
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)  
SOUTHWEST GARDEN NEIGHBORHOOD ASSOCIATION  
FISCAL MONITORING REVIEW  
JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009**

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## **INTRODUCTION**

### **Background**

**Contract Name:** Southwest Garden Neighborhood Association

**Contract Number:** 09-31-30

**CFDA Number:** 14.218

**Contract Period:** January 1, 2009 through September 30, 2009

**Contract Amount:** \$48,000

The contract provided Community Development Block Grant (CDBG) funds to Southwest Garden Neighborhood Association (Agency) for the services such as classes, training, counseling on interpersonal relationship and conflict resolution to low-income women and their families. It also provides training for parent-child relationships, family counseling, homework sessions and parent-child activities.

### **Purpose**

The purpose of this review was to determine the Agency's compliance with federal, state and local Community Development Administration (CDA) requirements for the period January 1, 2009 through September 30, 2009, 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 November 2, 2009.

### **Exit Conference**

An exit conference was considered unnecessary because there were no observations.

## **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 #2009-CDA20, issued January 22, 2009, contained one observation:

- Opportunity to submit monthly financial statements in a timely manner. **(Resolved)**

### **A-133 Status**

According to a letter received from the Agency dated April 8, 2009, it did not expend \$500,000 or more in federal funds in its fiscal year ended December 31, 2008, and was not it is not required to have an A-133 audit.

### **Summary of Current Observations**

We noted no observation during our review.