



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

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Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

June 22, 2010

Kelly Kress, Executive Director
Dutchtown South Community Corporation
4204 Virginia Ave.
St. Louis, MO 63111

RE: Community Development Block Grant (CDBG) (Project #2010-CDA17)

Dear Mrs. Kress:

Enclosed is a report of our fiscal monitoring review of the Dutchtown South Community Corporation, 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 Dutchtown South Community Corporation. Fieldwork was completed on October 12, 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)**

**DUTCHTOWN SOUTH COMMUNITY CORPORATION
CONTRACT #09-31-53
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2009 THROUGH SEPTEMBER 30, 2009

PROJECT #2010-CDA17

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)
DUTCHTOWN SOUTH COMMUNITY CORPORATION
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Dutchtown South Community Corporation
Contract Number: 09-31-53
CFDA Number: 14.218
Contract Period: January 1, 2009 through December 31, 2009
Contract Amount: \$160,000

The contract provided Community Development Block Grant (CDBG) funds to Dutchtown South Community Corporation (Agency) for assistance in combating physical deterioration in the Dutch town neighborhood through the renovation and rehabilitation of housing units within Dutchtown's geographic area.

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 CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on October 12, 2009.

Exit Conference

The 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-CDA26, issued April 3, 2009, contained no observations.

A-133 Status

According to a letter received from the Agency, dated June 15, 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

There were no observations.