

FILE COPY

DARLENE GREEN
Comptroller



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



Internal Audit Section

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

April 2, 2009

Tony Gastler, Vice President of Properties
Monsanto YMCA
1528 Locust Avenue
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG)
(Project #2009-CDA29)

Dear Mr. Gastler:

Enclosed is a report of the fiscal monitoring review of the Monsanto YMCA, CDBG program, for the period March 1, 2007, through August 31, 2008. 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 Monsanto YMCA. The fieldwork was completed on October 10, 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 City of St. Louis 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,

A handwritten signature in black ink that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

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



CITY OF ST. LOUIS

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

**MONSANTO YMCA
CONTRACT #07-29-04
CFDA #14.218**

FISCAL MONITORING REVIEW

MARCH 1, 2007 THROUGH AUGUST 31, 2008

PROJECT #2009-CDA29

DATE ISSUED: APRIL 2, 2009

**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)
MONSANTO YMCA
FISCAL MONITORING REVIEW
MARCH 1, 2007 THROUGH AUGUST 31, 2008**

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INTRODUCTION

Background

Contract Name: Monsanto YMCA
CFDA Program: 14.218
Contract Number: 07-29-04
Contract Period: March 1, 2007 through December 31, 2008
Contract Amount: \$40,000

This contract provided CDBG funds to assist Monsanto YMCA (Agency) in constructing the Ida Woolfolk Athletic Track in the City of St. Louis.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local CDBG requirements for the period March 1, 2007, through August 31, 2008, 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 tested supporting the reports the Agency submitted to CDA and other procedures performed as considered necessary. The fieldwork was completed on October 10, 2008.

Exit Conference

An exit conference was not considered necessary, because there were no current 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

This was the Agency's first fiscal monitoring review for the program so there were no prior observations.

A-133 Status

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds during its fiscal year ended December 31, 2007, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.