



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**FILE COPY**

**DARLENE GREEN**  
Comptroller

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**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

August 6, 2010

Helen Alford, Executive Director  
Union Sarah Senior Center  
1408 Kingshighway Ave.  
St. Louis, MO 63113

RE: Community Development Block Grant (Project #2010-CDA21)

Dear Ms. Alford:

Enclosed is a report of our fiscal monitoring review of the Union Sarah Senior Center, a not for profit organization, CDBG Program for the period January 1, 2009 through October 31, 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 Union Sarah Senior Center. Fieldwork was completed on December 18, 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)**

**UNION SARAH SENIOR CENTER  
CONTRACT: #09-12-51  
CFDA #14.218**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2009 THROUGH OCTOBER 31, 2009**

**PROJECT #2010-CDA21**

**DATE ISSUED: AUGUST 6, 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)  
UNION SARAH SENIOR CENTER  
FISCAL MONITORING REVIEW  
JANUARY 1, 2009 THROUGH OCTOBER 31, 2009**

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## INTRODUCTION

### Background

**Contract Name:** Union Sarah Senior Center  
**Contract Number:** 09-12-51  
**CFDA Number:** 14.218  
**Contract Period:** January 1, 2009 through December 31, 2009  
**Contract Amount:** \$20,000

The contract provided Community Development Block Grant (CDBG) funds to Union Sarah Senior Center (Agency) for assistance to low income seniors to maintain an adequate quality of life to prevent the premature institutionalization of elderly residents.

### 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, 2009 through October 31, 2009, and make recommendations for improvements as 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 December 18, 2009.

### Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

The Agency did fully comply with federal, state and local CDA requirements.

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2009-CDA48, issued April 2, 2009 contained two observations:

1. Opportunity for board oversight over Agency's operations (**Resolved**)
2. Opportunity to approve daily sign-in sheets (**Resolved**)

### **A-133 Status**

According to a letter received from the Agency, it did not expend \$500,000 or more in federal funds in its fiscal year ended June 30, 2009; therefore, it was not required to have an A-133 audit.

### **Summary of Current Observations**

There were no current observations.