



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

September 13, 2011

Ms. Lynne Cooper, President
Interfaith Residence d/b/a Doorways
4385 Maryland
St. Louis, Mo 63108

RE: Ryan White Part A and Housing Opportunities for Persons with AIDS (HOPWA)
(Project #2011-DOH13)

Dear Ms. Cooper:

Enclosed is a report of the fiscal monitoring review of Interfaith Residence d/b/a Doorways, a not-for-profit organization, Ryan White Part A and Housing Opportunities for People with AIDS programs, for the period March 1, 2010 through May 31, 2011. 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 Interfaith Residence d/b/a Doorways. Fieldwork was completed on June 17, 2011.

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 Department of Health (DOH) 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,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure:

cc: Joan McCray, Fiscal Manager, DOH
Sylvia Nelson, Grants Administrator, DOH



CITY OF ST. LOUIS CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A AND
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS
(HOPWA)**

**INTERFAITH RESIDENCE D/B/A DOORWAYS
CONTRACT #HD-10-38 AND #HD-10-31
CFDA #93.914 AND CFDA #14.241**

FISCAL MONITORING REVIEW

MARCH 1, 2010 THROUGH MAY 31, 2011

Project #2011-DOH13

DATE ISSUED: SEPTEMBER 13, 2011

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A AND
HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)
INTERFAITH RESIDENCE D/B/A DOORWAYS
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Interfaith Residence d/b/a Doorways

Contract Number: HD-10-38 (Ryan White Part A)
HD-10-31 (Housing Opportunities for Persons With AIDS HOPWA)

CFDA Number: 93.914 (Ryan White Part A)
14.241 (HOPWA)

Contract Period: March 1, 2010 through February 28, 2011 (Ryan White Part A)
January 1, 2010 through June 30, 2011 (HOPWA)

Contract Amount: \$ 300,000 (Ryan White Part A)
\$1,065,692 (HOPWA)

These contracts provided Ryan White Part A and Housing Opportunities for People with AIDS (HOPWA) funds to Interfaith Residence d/b/a Doorways (Agency). These funds provide housing needs to low-income persons with HIV/AIDS and their families living in the St. Louis Transitional Grant Area (TGA) (Ryan White Part A) and in the St. Louis Eligible Metropolitan Statistical Area (EMSA) (HOPWA).

This assistance enables special needs households to establish or maintain stable housing, thereby reducing the risk of homelessness and improving access to health care and other supportive services. In addition, the contracts provide Emergency Housing and short term Rental Assistance for persons.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period March 1, 2010 through May 31, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquires were made regarding the Agency's internal controls relating to the grant administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on June 17, 2011.

Exit Conference

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

OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2010-DOH01, issued on December 31, 2009, contained no observations.

A-133 Status

The Agency expended over \$500,000 in federal awards for the fiscal year ended June 30, 2010 and was required to have an A-133 audit.

The report dated October 10, 2010, expressed unqualified opinions on the financial statements and the federal awards.

There were no material weaknesses or significant deficiencies identified.

The Agency qualified as a low-risk auditee.

Summary of Current Observations

There were no current observations.