



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

September 14, 2012

Greg Lukeman, Executive Director
Food Outreach
3117 Olive Street
St. Louis, MO 63103

RE: Ryan White Part A (Project #2013-DOH01)

Dear Mr. Lukeman:

Enclosed is the report of the fiscal monitoring review of Food Outreach, a not-for-profit organization, Ryan White Part A, for the period March 1, 2012 through February 28, 2013. 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 Food Outreach. Fieldwork was completed on September 11, 2012.

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 federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at 314-657-3490.

Sincerely,


Dr. Kenneth M. Stone, CPA, CGMA
Internal Audit Executive

Enclosure

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



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A (RWA)**

**FOOD OUTREACH
CONTRACT #HD-12-34
CFDA #93.914**

FISCAL MONITORING REVIEW

MARCH 1, 2012 THROUGH FEBRUARY 28, 2013

PROJECT #2013-DOH01

DATE ISSUED: SEPTEMBER 14, 2012

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A (RWA)
FOOD OUTREACH
FISCAL MONITORING REVIEW
MARCH 1, 2012 THROUGH FEBRUARY 28, 2013**

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INTRODUCTION

Background

Contract Name: Food Outreach
Contract Number: 12-34 (Ryan White Part A)
CFDA Number: 93.914
Contract Period: March 1, 2012 through February 28, 2013
Contract Amount: \$55,000

This contract provided Ryan White (Part A) funds to Food Outreach (Agency) to procure food, meals and nutritional services for residents with human immunodeficiency virus (HIV) living within the Health Resources and Services Administration's (HRSA) geographic area of the St. Louis Eligible Metropolitan Area (EMA), which includes the City of St. Louis as well as the counties of Warren, Franklin, Jefferson, Lincoln, St. Louis, and St. Charles in Missouri.

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, 2012 through February 28, 2013, and make recommendations for improvements, as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants 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 September 11, 2012.

Exit Conference

On September 11, 2012, the Agency was offered an exit conference but the Agency declined the invitation.

SUMMARY OF 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 #2012-DOH08, issued January 5, 2012 contained no observations.

A-133 Status

According to a letter received from the Agency, on August 29, 2012, it did not expend \$500,000 or more in federal funds in its calendar year ended December 31, 2011, and was not required to have an A-133 audit.

Summary of Current Observations

There were no current observations.