



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

September 13, 2011

Ms. Laura McCallister
Places for People, Inc.
4130 Lindell Boulevard
St. Louis, Mo 63108

RE: Ryan White Part A and Part B (Project #2011-DOH06)

Dear Ms. McCallister:

Enclosed is a report of the fiscal monitoring review of Places for People, Inc. (formerly Community Alternatives, Inc.), a not-for-profit organization, Ryan White Part A and Part B programs, for the period March 1, 2010 through March 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 Places for People, Inc. Fieldwork was completed on May 25, 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 PART B**

**PLACES FOR PEOPLE, INC.
(FORMERLY COMMUNITY ALTERNATIVES, INC.)
CONTRACT #HD-10-41 AND #HD-10-47
CFDA #93.914 AND CFDA #93.917**

FISCAL MONITORING REVIEW

MARCH 1, 2010 THROUGH MARCH 31, 2011

Project #2011-DOH06

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 PART B
PLACES FOR PEOPLE, INC.
(FORMERLY COMMUNITY ALTERNATIVES, INC.)
FISCAL MONITORING REVIEW
MARCH 1, 2010 THROUGH MARCH 31, 2011**

TABLE OF CONTENTS

Description	Page(s)
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: Places for People, Inc. (Formerly Community Alternatives, Inc.)

Contract Number: HD-10-41 (Ryan White Part A)
HD-10-47 (Ryan White Part B)

CFDA Number: 93.914 (Ryan White Part A)
93.917 (Ryan White Part B)

Contract Period: March 1, 2010 through February 28, 2011 (Ryan White Part A)
April 1, 2010 through March 31, 2011 (Ryan White Part B)

Contract Amount: \$56,000 (Ryan White Part A)
\$49,541 (Ryan White Part B)

These contracts provided Ryan White Part A and Part B funds to Places for People, Inc. (formerly Community Alternatives, Inc.) (Agency) to provide mental health services (Part A) for the St Louis Transitional Grant Area (TGA) and to procure case management services (Part B) for Missouri residents living with HIV and/or AIDS within the St Louis HIV region.

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 March 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 May 25, 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-DOH08, issued on July 20, 2010, contained no observations.

A-133 Status

The Agency expended over \$500,000 in federal awards for the fiscal year ended December 31, 2010 and was required to have an A-133 audit.

The report dated May 3, 2011, 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.