



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

FILE COPY

September 13, 2012

Tom Wohifeil, Assistant Chief Financial Officer for Finance  
Southern Illinois Healthcare Foundation  
2041 Goose Lake Road  
Sauget, IL 62206

RE: Southern Illinois Healthcare Foundation Minority AIDS Initiative  
(Project #2013-DOH03)

Dear Mr. Wohifeil:

Enclosed is the report of the fiscal monitoring review of Southern Illinois Healthcare Foundation, a non-profit organization, Minority AIDS Initiative program, 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 Southern Illinois Healthcare Foundation. Fieldwork was completed on September 10, 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)  
MINORITY AIDS INITIATIVE (MAI)**

**SOUTHERN ILLINOIS HEALTHCARE FOUNDATION  
CONTRACT #12-20  
CFDA #93.914**

**FISCAL MONITORING REVIEW**

**MARCH 1, 2012 THROUGH FEBRUARY 28, 2013**

**PROJECT #2013-DOH03**

**DATE ISSUED: SEPTEMBER 13, 2012**

**Prepared by:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
MINORITY AIDS INITIATIVE (MAI)  
SOUTHERN ILLINOIS HEALTHCARE FOUNDATION  
FISCAL MONITORING REVIEW  
MARCH 1, 2012 THROUGH FEBRUARY 28, 2013**

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## INTRODUCTION

### Background

**Contract Name:** Southern Illinois Healthcare Foundation

**Contract Number:** 12-20

**CFDA Number:** 93.914

**Contract Period:** March 1, 2012 through February 28, 2013

**Contract Amount:** \$55,881

The contract provided Minority Initiative funds for case management services to residents living with the human immunodeficiency virus (HIV) and/or acquired immunodeficiency syndrome (AIDS) within the St. Louis Transitional Grant area (TGA), which includes the Illinois counties of St. Clair, Madison, Monroe, Clinton, and Jersey areas.

### 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 10, 2012.

### Exit Conference

On September 10, 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-DOH12, issued May 23, 2012 contained no observations.

### **A-133 Status**

The Agency expended over \$500,000 in federal awards for the fiscal year ended December 31, 2011 and was required to have an A-133 audit.

The report dated April 11, 2012, expressed a qualified opinion on the general purpose financial statements and an unqualified opinion was rendered on the report issued on compliance for major programs.

There was no material weaknesses identified.

The Agency qualified as a low risk auditee.

### **Summary of Current Observations**

There were no current observations.