



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

October 23, 2012

Kim Donica, Executive Director
St. Louis Children's Hospital
4444 Forest Park Parkway, 2nd Floor 236
St. Louis, MO 63110

RE: Ryan White Part A (Project #2013-DOH02)

Dear Ms. Donica:

Enclosed is the report of the fiscal monitoring review of St. Louis Children's Hospital, a not-for-profit organization, Ryan White Part A program, for the period March 1, 2012 through July 31, 2012. 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 St. Louis Children's Hospital. Fieldwork was completed on September 25, 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)**

**ST. LOUIS CHILDREN'S HOSPITAL
CONTRACT #HD-12-26
CFDA #93.914**

FISCAL MONITORING REVIEW

MARCH 1, 2012 THROUGH JULY 31, 2012

PROJECT #2013-DOH02

DATE ISSUED: OCTOBER 23, 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)
ST. LOUIS CHILDREN'S HOSPITAL
FISCAL MONITORING REVIEW
MARCH 1, 2012 THROUGH JULY 31, 2012**

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INTRODUCTION

Background

Contract Name: St. Louis Children's Hospital
Contract Number: HD-12-26
CFDA Number: 93.914
Contract Period: March 1, 2012 through February 28, 2013
Contract Amount: \$58,000

This contract provided Ryan White Part A funds to St. Louis Children's Hospital (Agency) to procure case management services for individuals living with human immunodeficiency virus (HIV) and/or acquired immunodeficiency syndrome (AIDS). The service area is within the St. Louis HIV region, which includes the counties of St. Louis City, St. Louis County, Jefferson County, Franklin County, Lincoln County, and Warren County.

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 July 31, 2012, 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 25, 2012.

Exit Conference

The Agency has declined an exit conference.

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2012-DOH06, issued March 14, 2012 contained no observations.

A-133 Status

The Agency expended over \$500,000 in federal awards for the fiscal year ended December 31, 2009; therefore, it was required to have a single audit in accordance with OMB A-133.

The report was dated March 11, 2010 and rendered unqualified opinions on the financial reporting, student financial assistance cluster (R&D cluster), and internal control over major programs section.

There were no material weaknesses, instances of noncompliance material to financial statements, or significant deficiencies identified for internal control over financial reporting.

The Agency did not qualify as a low risk auditee.

Summary of Current Observations

There were no current observations.