



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

October 23, 2012

Ann Ritz, Director of Client Services
Saint Louis Effort for AIDS
1027 Vandeventer Suite 700
Saint Louis, MO 63110

RE: Ryan White Part A (Project #2013-DOH06)

Dear Ms. Ritz:

Enclosed is the report of the fiscal monitoring review of Saint Louis Effort for AIDS, a not-for-profit organization Ryan White Part A program for the period March 1, 2012 through August 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 Saint Louis Effort for AIDS. Fieldwork was completed on October 12, 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)**

**SAINT LOUIS EFFORT FOR AIDS
CONTRACTS #HD-12-21, #HD-12-29 AND #HD-12-36
CFDA #93.914**

FISCAL MONITORING REVIEW

MARCH 1, 2012 THROUGH AUGUST 31, 2012

PROJECT #2013-DOH06

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)
SAINT LOUIS EFFORT FOR AIDS
FISCAL MONITORING REVIEW
MARCH 1, 2012 THROUGH AUGUST 31, 2012**

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INTRODUCTION

Background

Contract Name: Saint Louis Effort For AIDS

Contract Numbers: HD-12-21 (Ryan White Part A)
HD-12-29 (Ryan White Part A)
HD-12-36 (Ryan White Part A)

CFDA Number: 93.914

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

Contract Amounts: \$141,881 (HD-12-21)
\$704,000 (HD-12-29)
\$133,094 (HD-12-36)

These contracts provided Ryan White Part A funds to Saint Louis Effort for AIDS (Agency) to provide case management services, linkage to care case management, early intervention counseling and testing, and psycho social support services for the Saint Louis HIV Region and the Saint Louis Transitional Grant Area (TGA).

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 August 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 October 12, 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 comply with federal, state, and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-DOH12, issued October 7, 2011 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 June 8, 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.