



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY

June 5, 2012

Krystina Gross, Manager, Sponsored Projects Accounting
Washington University
Campus Box 1034
700 Rosedale Avenue
Saint Louis, MO 63112-1408

RE: Ryan White Part A, Part B and Minority AIDS Initiative (Project #2012-DOH01)

Dear Ms. Gross:

Enclosed is the report of the fiscal monitoring review of Washington University, Ryan White Part A, Part B, and Minority AIDS Initiative programs, for the period March 1, 2011 through December 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 Washington University. Fieldwork was completed on April 23, 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
Internal Audit Executive

Enclosure

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



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A, PART B AND
MINORITY AIDS INITIATIVE**

**WASHINGTON UNIVERSITY
CONTRACTS #11-33, #11-34, #11-39 AND #11-48
CFDA #93.914 AND #93.917**

FISCAL MONITORING REVIEW

MARCH 1, 2011 THROUGH DECEMBER 31, 2011

PROJECT #2012-DOH01

DATE ISSUED: JUNE 5, 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, PART B AND MINORITY AIDS INITIATIVE
WASHINGTON UNIVERSITY
FISCAL MONITORING REVIEW
MARCH 1, 2011 THROUGH DECEMBER 31, 2011**

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INTRODUCTION

Background

Contract Name: Washington University

Contract Numbers: 11-33 (Ryan White Part A)
11-34 (Ryan White Part A)
11-48 (Ryan White Part B)
11-39 Minority AIDS Initiative

CFDA Numbers: 93.914 (11-33, 11-34, and 11-39)
93.917 (11-48)

Contract Period: March 1, 2011 through December 31, 2011 (11-33, 11-34, 11-39)
April 1, 2011 through December 31, 2011 (11-48)

Contract Amounts: \$18,676 (11-33)
\$324,604 (11-34)
\$127,752 (11-48)
\$33,980 (11-39)

These contracts provided Ryan White Part A, Part B and Minority Initiative funds to Washington University (Agency) to provide treatment adherence counseling, case management services, prenatal 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, 2011 through December 31, 2011, 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 April 23, 2012.

Exit Conference

The Agency 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-DOH11, issued October 14, 2011 contained no observations.

A-133 Status

The Agency expended over \$500,000 in federal awards for the fiscal year ended June 30, 2011 and was required to have an A-133 audit.

The report dated September 15, 2011 and expressed unqualified opinions on both the financial statements and the federal awards. There were no material weaknesses or significant deficiencies identified on both the financial statements and the federal awards. There were findings required to be reported in accordance with section 510(a) of OMB Circular A-133; however, they did not correspond to the Ryan White grants passed through the City of St. Louis.

The Agency qualified as a low risk auditee.

Summary of Current Observations

There were no current observations.