



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

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Internal Audit Executive

Internal Audit Section

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October 25, 2010

Elizabeth Patton, Executive Director
East Side Health District
650 N. 20th Street
East St. Louis, IL 62205

RE: Ryan White Part A (Project #2010-DOH13)

Dear Ms. Patton:

Enclosed is a report of the fiscal monitoring review of the East Side Health District, a not-for-profit Organization, Ryan White Part A Program, for the period August 1, 2009 through January 31, 2010. 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 the Eastside Health District. Fieldwork was completed on April 19, 2010.

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
Amber Wagner, Grants Administrator, DOH



CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
RYAN WHITE PART A**

**EAST SIDE HEALTH DISTRICT
CONTRACT #HD-10-02
CFDA #93.914**

FISCAL MONITORING REVIEW

AUGUST 1, 2009 THROUGH JANUARY 31, 2010

PROJECT #2010-DOH13

DATE ISSUED: OCTOBER 25, 2010

**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
EAST SIDE HEALTH DISTRICT
FISCAL MONITORING REVIEW
AUGUST 1, 2009 THROUGH JANUARY 31, 2010**

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	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: East Side Health District
Contract Number: HD-10-02
CFDA Number: 93.914
Contract Period: August 1, 2009 through January 31, 2010
Contract Amount: \$54,244

The contract provided Department of Health (DOH) Ryan White Part A funds to the East Side Health District (Agency) to provide HIV- related care and case management services to residents living with HIV and/or AIDS within St. Louis transitional grant area. The transitional grant area includes the Illinois Counties of St. Clair, Madison, Monroe, Bond, Clinton, Jersey, Calhoun, and Macoupin counties.

Purpose

The purpose was of the review was to determine Agency's compliance with federal, state and local requirements for the period August 1, 2009 through January 31, 2010, 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 19, 2010.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

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 #2009-DOH15, issued September 31, 2009, contained no observations.

A-133 Status

The Agency was required to have an A-133 Audit for its year ending June 30, 2009, because it expended over \$500,000 in federal awards.

The report was dated December 21, 2009 and rendered unqualified opinions on the general purpose financial statements and major federal awards. The report identified a significant deficiency on the financial statements; but there were no material weaknesses. There were no significant deficiencies or material weakness identified in the audit of the major federal awards.

The audit did not disclose any findings which are required to be reported in accordance with 510(a) of OMB Circular A-133. The Agency did not qualify as a low-risk auditee.

Summary of Current Observations

There were no current observations.