

FILE COPY



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

Camahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

April 11, 2007

Krystina Gross, Manager
Sponsored Projects Accounting
Washington University
700 Rosedale Avenue
St. Louis, MO 63112-1408

RE: Fiscal Monitoring Report of Washington University-Project ARK,
Contracts #HD-06-32; HD-06-33 and #HD-06-34 (Project # 2007-DOH 13)

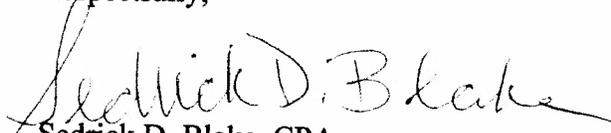
Dear Ms. Gross:

Enclosed is a report of our fiscal monitoring review of Washington University-Project ARK for the period January 1, 2006 through October 31, 2006.

The scope of a fiscal monitoring review is substantially less than audit, and as such, we do not express an opinion on the financial operations of Washington University-Project ARK. Our fieldwork was completed on February 20, 2007.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, 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 Charlie Schroeder at (314) 589-6089.

Respectfully,


Sedrick D. Blake, CPA
Audit / Fiscal Executive

cc: David Fagala, Accounting Manager, City of St. Louis Department of Health



CITY OF ST. LOUIS

DEPARTMENT OF HEALTH (DOH)

*WASHINGTON UNIVERSITY-PROJECT ARK
METRO-AIDS PREVENTION PROJECT*

CONTRACT NOS.: HD-06-32, HD-06-33 AND HD-06-34

FISCAL MONITORING REVIEW

JANUARY 1, 2006 THROUGH OCTOBER 31, 2006

PROJECT #2007-DOH13

DATE ISSUED: APRIL 11, 2007

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
WASHINGTON UNIVERSITY PROJECT ARK
METRO-AIDS PREVENTION PROJECT
CONTRACTS #HD-06-32; HD-06-33 and #HD-06-34
FISCAL MONITORING REVIEW
JANUARY 1, 2006 THROUGH OCTOBER 31, 2006**

TABLE OF CONTENTS

| <u>Description</u> | <u>Page(s)</u> |
|--|-----------------------|
| INTRODUCTION | |
| Background | 1 |
| Purpose | 1 |
| Scope and Methodology | 1 |
| CONCLUSION AND SUMMARY OF OBSERVATIONS | |
| Conclusion | 2 |
| Status of Prior Observations | 2 |
| A-133 Status | 2 |
| Summary of Current Observations | 2 |

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
WASHINGTON UNIVERSITY-PROJECT ARK
METRO AIDS PREVENTION PROJECT
CONTRACTS #HD-06-32; HD-06-33 and #HD-06-34
FISCAL MONITORING REVIEW
JANUARY 1, 2006 THROUGH OCTOBER 31, 2006**

INTRODUCTION

Background

Contract Name: Washington University-Project ARK (Metro-AIDS Prevention Project)

Contract Number(s): HD-06-32; HD-06-33 and HD-06-34

Contract Period: January 1, 2006 through December 31, 2006

Review Period: January 1, 2006 through October 31, 2006

Contract Amount(s): \$54,700; \$90,000 and \$58,700

The Metro-AIDS Prevention Project contracts provided funds from the U.S. Department of Health and Human Services, Center for Diseases Control and Prevention, HIV Prevention Project through Missouri Department of Health and Senior Services (DHSS) section for Communicable Diseases Prevention. These funds were to be used by Washington University – Project ARK for the purpose of Health Education & Risk Reduction Services (HERR), providing Group Level Interventions (GLIs), L.I.F.E. training and Education (travel) and implementation of targeted HC/PI and counseling and testing services to HIV-positive African Americans (Men and Women) and White Men.

Purpose

The purpose of this fiscal monitoring review was to determine Washington University-Project ARK's compliance with federal, state, and local Department of Health (DOH) requirements for the period January 1, 2006 through October 31, 2006 for the contracts #HD-06-32; #HD-06-33 and #HD-06-34 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Washington University-Project ARK's internal controls relating to the Metro-AIDS Prevention Project grants administered by the Department of Health (DOH), tested evidence supporting the reports the Agency submitted to DOH and performed other procedures considered necessary. Our fieldwork was completed on February 20, 2007.

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
WASHINGTON UNIVERSITY-PROJECT ARK
METRO AIDS PREVENTION PROJECT
CONTRACTS #HD-06-32; HD-06-33 and #HD-06-34
FISCAL MONITORING REVIEW
JANUARY 1, 2006 THROUGH OCTOBER 31, 2006**

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Washington University-Project ARK did not comply with federal, state, and local DOH requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated October 3, 2006 did not report any observations.

A-133 Status

Washington University-Project ARK's A-133 audit report for the fiscal year ended June 30, 2005 was issued September 8, 2005. The A-133 Audit report identified no deficiency or items of concern. The report rendered **unqualified opinions** on both the general purpose financial statements as well as on the compliance for major programs. However, there were two findings required to be reported by OMB Circular A-133. None of these findings pertained to the grants passed through the City of St. Louis, Department of Health.

Internal Audit Section recommended that the report be accepted.

Summary of Current Observations

We did not note any observations during our review.