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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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May 11, 2007

Greg Lukeman, Executive Director
Food Outreach, Inc.
3117 Olive St.
St. Louis, MO. 63103

RE: Fiscal Monitoring Report of Food Outreach, Inc. (Project #2007-DOH19)

Dear Mr. Lukeman:

Enclosed is a report of our fiscal monitoring review of Food Outreach, Inc., (Contract #HD 06-44) for the period March 1, 2006 through February 28, 2007. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Food Outreach, Inc. Our fieldwork was completed on April 25, 2007.

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 St. Louis Agency on Training and Employment to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,


Sedrick D. Blake, CPA
Audit/Fiscal Executive

Enclosure

cc: Henrietta Brown, Fiscal Manager, Health Department
David Fagala, Accounting Supervisor, Health Department



CITY OF ST. LOUIS

DEPARTMENT OF HEALTH (DOH)

*FOOD OUTREACH, INC.
RYAN WHITE TITLE 1 (CFDA #93.914)*

*CONTRACT #HD-06-44
DOCUMENT #52997*

FISCAL MONITORING REVIEW

MARCH 1, 2006 THROUGH FEBRUARY 28, 2007

PROJECT #2007-DOH19

DATE ISSUED: MAY 11, 2007

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
FOOD OUTREACH, INC.
CONTRACT #HD 06-44
FISCAL MONITORING REVIEW
MARCH 1, 2006 THROUGH FEBRUARY 28, 2007**

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**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
FOOD OUTREACH, INC.
CONTRACT #HD 06-44
FISCAL MONITORING REVIEW
MARCH 1, 2006 THROUGH FEBRUARY 28, 2007**

INTRODUCTION

Background

Contract Name: Food Outreach, Inc.
Contract Program: Ryan White Title I CFDA #93.914
Contract Number: HD # 06-44
Contract Period: March 1, 2006 through February 28, 2007
Contract Amount: \$50,000.00

The contract provided Ryan White Title I funds through the Department of Health (DOH) to Food Outreach, Inc. for the funds to the Agency to procure food, meals and nutritional services for residents with human immunodeficiency virus (HIV) living within the Health Resources and Services Administration's (HRSA) geographic area of the St. Louis Eligible Metropolitan Area (EMA). The Agency was reimbursed when it completed each activity.

Purpose

Our purpose was to determine Food Outreach Inc.'s compliance with federal, state and local Department of Health and Hospitals (DOHH) requirements for the period March 1, 2006 through February 28, 2007. We will make recommendations for improvements if necessary.

Scope and Methodology

We made inquiries regarding Food Outreach, Inc.'s expenditures relating to the grant administered by DOH, tested evidence supporting the reports the agency submitted to DOH and performed other procedures considered necessary. Our fieldwork was completed on April 25, 2007.

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH
FOOD OUTREACH, INC.
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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Food Outreach, Inc. did not fully comply with federal, state, and local DOH requirement.

Status of Prior Observations

The Agency's most recent fiscal monitoring report, dated October 6, 2006, identified no observations.

A-133 Status

According to letter from the Agency, dated December 30, 2006, Food Outreach Inc. did not expend \$500,000 or more in federal awards for the year ending December 31, 2006. Therefore, it was not required to have a Single Audit in accordance with OMB Circular A-133.

Summary of Current Observations

We had no observations.