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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



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Comptroller

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April 5, 2007

David Fagala
City of St. Louis Department of Health
634 N. Grand Blvd.
St. Louis, MO 63103-1002

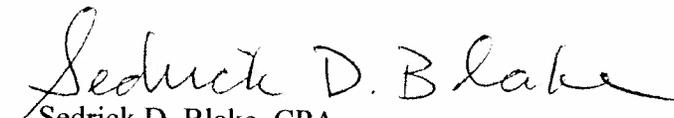
RE: Fiscal Monitoring Report of the City of St. Louis Department of Health
Homeless Shelter Tuberculosis Prevention
Contract Amendment 04-0271-04
(Project #2007-DOH23)

Dear Mr. Fagala :

Enclosed is a report of our fiscal monitoring review of the City of St. Louis Department of Health (Contract # 04-0271-04) for the period January 1, 2005 through December 31, 2006. 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 the City of St. Louis Department of Health. Our fieldwork was completed on February 16, 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 Department of Health (DOH). If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,


Sedrick D. Blake, CPA
Audit / Fiscal Executive

Enclosure

cc: Melba Moore, Health Commissioner, City of St. Louis Department of Health



CITY OF ST. LOUIS

DEPARTMENT OF HEALTH (DOH)

*HOMELESS SHELTER TUBERCULOSIS PREVENTION
CONTRACT AMENDMENT 04-0271-041*

FISCAL MONITORING REVIEW

JANUARY 1, 2005 THROUGH SEPTEMBER 31, 2006

PROJECT #2007-DOH23

DATE ISSUED: APRIL 5, 2007

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
HOMELESS SHELTER TB PREVENTION
CONTRACT #04-0271-04
FISCAL MONITORING REVIEW
JANUARY 1, 2005 THROUGH DECEMBER 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
DETAILED OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT'S RESPONSE	3

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
HOMELESS SHELTER TB PREVENTION
CONTRACT #04-0271-04
FISCAL MONITORING REVIEW
JANUARY 1, 2005 THROUGH DECEMBER 31, 2006**

INTRODUCTION

Background

Contract Name: City of St. Louis Department of Health

Contract Number: 04-0271-04

Contract Period: January 1, 2005 through June 30, 2008

Contract Amount: \$231,310

The contract provided funds from the Missouri Foundation for Health to the City of St. Louis Department of Health to provide the services of a Homeless Shelter Tuberculosis Nurse Coordinator and a Community Health Aide. These two individuals assist in addressing the health concerns posed by the recent homeless shelter Tuberculosis outbreak.

Purpose

The purpose of this fiscal monitoring review was to determine the City of St. Louis Department of Health's (Contract #04-0271-04) compliance with federal, state and local Department of Health (DOH) requirements for the period January 1, 2005 through December 31, 2006.

Scope and Methodology

We made inquiries regarding the City of St. Louis Department of Health's internal controls relating to the grant administered by the Missouri Foundation for Health, tested evidence supporting the reports the Agency submitted to DOH and performed other procedures considered necessary. Our fieldwork was completed on February 16, 2007. Management's response was received on March 21, 2007 and has been incorporated into this report.

**CITY OF ST. LOUIS
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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

The City of St. Louis Department of Health is in compliance with federal, state and Missouri Foundation for Health requirements.

Status of Prior Observations

- There was no prior fiscal monitoring report for this Agency regarding this contract.

A-133 Status

The Department of Health did have total expenditures of federal awards of greater than \$500,000 for the fiscal year ended June 30, 2006. The Department of Health is a section of the City of St. Louis government and as such is included in the City's A-133 audit report. The report for FYE June 30, 2005, dated July 7, 2006, issued three findings related to DOH; however, none of them was directly related to this grant.

Summary of Current Observations

- Opportunity to keep a current, accurate list of City of St. Louis inventory.

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DEPARTMENT OF HEALTH (DOH)
HOMELESS SHELTER TB PREVENTION
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**DETAILED OBSERVATIONS, RECOMMENDATIONS
AND MANAGEMENT'S RESPONSES**

Opportunity to keep a current, accurate list of City of St. Louis inventory

In July 2005 the City of St. Louis Department of Health (DOH) purchased a laptop computer using funds from a Missouri Foundation for Health (MFFH) grant. MFFH states that title of the computer will transfer to DOH, and therefore the City of St. Louis, upon completion of the Tuberculosis Prevention program. Prudent, sound business practices advocate keeping a current, accurate list of inventory items. DOH does not have an Inventory List of items purchased with funds from the MFFH grant. This could result in property titled to the City at the completion of a project not being properly reported as City Property Control items.

Recommendation

We recommend the Department of Health maintain a current, accurate Inventory List of items purchased with grant funds.

Management's Response

The Department of Health maintains a record of all items purchased and paid for out of the Missouri Foundation for Health TB grant funds #04-0271-04. The following computer system was purchased using these funds: Dell computer, Model Latitude D510, serial #6VH7Z71. The inventory list is maintained by Mr. Jim Heitert in the Center for Information, Planning and Research.

Auditor's Comment

The Department of Health has supplied IAS with an Inventory List of items purchased with funds received from this grant. No further action is required.