



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

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December 8, 2006

Tom Schweizer, Interim Executive Director
St. Louis Effort for Aids, Inc.
3117 Olive St.
St. Louis, MO 63103

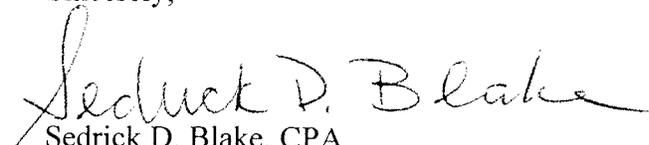
RE: Fiscal Monitoring Report of St. Louis Effort for Aids, Inc. (Project #2006-DHH3)

Dear Mr. Schweizer:

Enclosed is a report of our fiscal monitoring review of St. Louis Effort for Aids, Inc. (Contract #HD-05-08, #HD-05-23, #HD-05-24, #HD-05-25, and #HD-05-37) for the period January 1, 2005 through September 30, 2005. 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 St. Louis Effort for Aids, Inc. Our fieldwork was completed on November 20, 2006.

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 and Hospitals (DOHH) 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
Internal Audit Executive

Enclosure

cc: William Kincaid, Director, City of St. Louis Department of Health



CITY OF ST. LOUIS

DEPARTMENT OF HEALTH (DOH)

*ST. LOUIS EFFORTS FOR AIDS, INC.
RYAN WHITE TITLE I
RYAN WHITE TITLE II
HIV PREVENTION*

FISCAL MONITORING REVIEW

JANUARY 1, 2005 THROUGH SEPTEMBER 30, 2005

PROJECT #2006-DHH3

DATE ISSUED: DECEMBER 8, 2006

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH AND HOSPITALS
RYAN WHITE TITLE I & TITLE II
HIV PREVENTION
ST. LOUIS EFFORT FOR AIDS, INC.
CONTRACT #HD-05-08, #HD-05-23, #HD-05-24, #HD-05-25, #HD-05-37
FISCAL MONITORING REVIEW
JANUARY 1, 2005 THROUGH SEPTEMBER 30, 2005**

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**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH AND HOSPITALS
RYAN WHITE TITLE I & TITLE II
HIV PREVENTION
ST. LOUIS EFFORT FOR AIDS, INC.
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INTRODUCTION

Background

Contract Name: St. Louis Effort for Aids, Inc.

Contract Numbers: HD-05-08
HD-05-23
HD-05-24
HD-05-25
HD-05-37

Contract Periods: March 1, 2005 through February 28, 2006
January 1, 2005 through December 31, 2005

Contract Amounts: \$129,000
\$ 75,000
\$215,000
\$ 48,307
\$104,250

These contracts provided funds from the Health Resources Services Administration (HRSA) through the Department of Health and Hospitals. These contracts provided funds to the Agency to provide psycho-social support which includes establishing and supporting formal support groups and peer groups for people who are HIV-positive. The Agency also offered appropriate education and support, counseling, case management services, and testing programs.

Purpose

Our purpose was to determine St. Louis Effort for Aids, Inc.'s compliance with federal, state and local Department of Health and Hospitals (DOHH) requirements for the period January 1, 2005 through September 30, 2005 and make recommendations for improvements.

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INTRODUCTION

Scope and Methodology

We made inquiries regarding St. Louis Effort for Aids, Inc.'s internal controls relating to the grants administered by the Department of Health and Hospitals (DOHH), tested evidence supporting the reports the Agency submitted to DOHH and performed other procedures considered necessary. Our fieldwork was completed on November 20, 2006.

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CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that St. Louis Effort for Aids, Inc. did not fully comply with federal, state and local DOHH requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated April 20, 2004 identified no observations.

A-133 Status

The report was dated on April 27, 2006 for the year ending December 31, 2005. The report expressed an unqualified opinion on the financial statements and the federal awards. There were no findings, questioned costs, or instances of noncompliance considered material to the financial statements or federal awards. There were no findings to be reported to OMB Circular A-133. The Agency did qualify as a low-risk auditee. The Internal Audit Section reviewed the audit report on July 26, 2006 and recommended that the report be accepted and no further action was required.

Summary of Current Observations

We had no observations.