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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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St. Louis, Missouri 63101  
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July 22, 2008

Erise Williams, Executive Director  
Williams and Associates, Inc.  
3618 North Spring Avenue  
St. Louis, MO 63107

RE: Fiscal Monitoring review of Williams and Associates, Inc., Metro AIDS-HIV Prevention, CFDA #93.940, Contract #HD 07-31; Ryan White Title I Case Management, CFDA #93.914, Contract #HD07-37 (Project #2008-DOH10)

Dear Mr. Williams:

Enclosed is a report of our fiscal monitoring review of Williams and Associates, Inc., HIV Prevention and Case Management Programs for the period January 1, 2007 through November 30, 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 Williams and Associates, Inc. Our fieldwork was completed on December 21, 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 Professional Practice of Internal Auditing* and through an agreement with the City of St. Louis Department of Health (DOH) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact me (314) 622-4723.

Sincerely,

A handwritten signature in black ink, appearing to read "MSA".

Mohammad Adil, CPA  
Internal Audit Manager

Enclosure

cc: Henrietta Brown, Fiscal Manager, DOH



# CITY OF ST. LOUIS

*DEPARTMENT OF HEALTH (DOH)*

*WILLIAMS AND ASSOCIATES, INC.  
METRO-AIDS PREVENTION, CFDA #93.940  
RYAN WHITE TITLE I, CFDA #93.914  
CONTRACTS #HD-07-31 AND #HD-07-35*

*FISCAL MONITORING REVIEW*

*JANUARY 1, 2007 THROUGH NOVEMBER 30, 2007*

*PROJECT #2008-DOH10*

*DATE ISSUED: JULY 22, 2008*

*Prepared by:  
Internal Audit Section*



# OFFICE OF THE COMPTROLLER

*Honorable Darlene Green, Comptroller*

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
WILLIAMS AND ASSOCIATES, INC.  
HIV PREVENTION AND CASE MANAGEMENT  
FISCAL MONITORING REVIEW  
JANUARY 1, 2007 THROUGH NOVEMBER 30, 2007**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
WILLIAMS AND ASSOCIATES, INC.  
HIV PREVENTION AND CASE MANAGEMENT  
FISCAL MONITORING REVIEW  
JANUARY 1, 2007 THROUGH NOVEMBER 30, 2007**

**INTRODUCTION**

**Background**

**Contract Name:** Williams and Associates, Inc. – HIV Prevention and Case Management

**Contract Programs:** HIV Prevention-Metro AIDS (CFDA #93.940)  
Ryan White Title I Case Management (CFDA #93.914)

**Contract Numbers:** HD 07-31 HIV Prevention-Metro AIDS and  
HD 07-37 Ryan White Title I Case Management

**Contract Periods:** January 1, 2007 through December 31, 2007  
March 1, 2007 through February 29, 2008

**Contract Amounts:** \$21,755.84 HIV Prevention-Metro AIDS  
\$50,000.00 Ryan White Title I Case Management

Contract #HD-07-31, HIV Prevention, funds were from the Missouri Department of Health passed through City of St. Louis Department of Health (DOH) and were used for educating women of color between the ages of 15-39 on HIV prevention and safer sex practices. Funds for contract #HD 07-37, Ryan White Title I, were from the Health Resources Services Administration (HRSA) passed through DOH to provide case management services of needs assessment and comprehensive plan development for residents who are HIV positive. These programs covered the entire St. Louis Metropolitan area.

**Purpose**

The purpose of this review was to determine whether Williams and Associates, Inc. (Agency) complied with OMB Circular A-133, state and local DOH requirements for the period January 1, 2007 through November 30, 2007 and to make recommendations for improvements, as needed.

**Scope and Methodology**

We selected a sample of expenditures incurred by the Agency relating to the grants administered by DOH, tested evidence supporting expenditures reported to DOH and performed other procedures considered necessary. Our fieldwork was substantially completed on December 21, 2007.

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
WILLIAMS AND ASSOCIATES, INC.  
HIV PREVENTION AND CASE MANAGEMENT  
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JANUARY 1, 2007 THROUGH NOVEMBER 30, 2007**

**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest the Agency did not fully comply with OMB Circular A-133, state the local DOH contract requirements.

**Status of Prior Observations**

The prior fiscal monitoring review dated July 7, 2007 noted the Agency claimed reimbursement for unallowable/unsupported cost of \$144.28. The Agency reimbursed to the City this amount on August 8, 2007. **(Resolved)**

**A-133 Status**

We obtained a letter from the Agency's director dated May 7, 2007, stating an A-133 Audit was not required because the Agency did not expend \$500,000 or more in federal funds for the fiscal year ended December 31, 2006.

**Summary of Current Observations**

There were no observations.