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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**DARLENE GREEN**  
Comptroller

*Internal Audit Section*

Carnahan Courthouse Building  
1114 Market St., Room 642  
St. Louis, Missouri 63101  
(314) 622-4723  
Fax: (314) 613-3004

**DR. KENNETH M. STONE, CPA**  
Internal Audit Executive

September 23, 2008

Laura McCallister, CFO  
Community Alternatives  
3738 Chouteau Ave. Suite 200  
St. Louis, MO 63110

RE: Fiscal Monitoring Review of Community Alternatives, Ryan White Titles I & II, Contracts #HD-07-16 and #HD-07-32, CFDA #93.914 and #93.917 (Project #2008-DOH12)

Dear Ms. McCallister:

Enclosed is a report of our fiscal monitoring review of Community Alternatives, a not-for-profit organization, Ryan White Titles I & II Programs, for the period March 1, 2007 through February 28, 2008. 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 Community Alternatives. Our fieldwork was completed on April 10, 2008.

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 City of St. Louis Department of Health (DOH) to provide fiscal monitoring to all grant sub-recipients. If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Respectfully,

A handwritten signature in cursive script that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Ms. Henrietta Brown, Fiscal Manager, DOH



# CITY OF ST. LOUIS

# CITY OF ST. LOUIS

*DEPARTMENT OF HEALTH (DOH)*

*COMMUNITY ALTERNATIVES  
RYAN WHITE TITLES I & II*

*CONTRACTS #HD-07-16 AND #HD-07-32*

*FISCAL MONITORING REVIEW  
MARCH 1, 2007 THROUGH FEBRUARY 28, 2008*

*PROJECT #2008-DOH12*

*DATE ISSUED: SEPTEMBER 23, 2008*

*Prepared by:  
Internal Audit Section*



# OFFICE OF THE COMPTROLLER

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**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
COMMUNITY ALTERNATIVES  
RYAN WHITE TITLES I & II  
FISCAL MONITORING REVIEW  
MARCH 1, 2007 THROUGH FEBRUARY 28, 2008**

**TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Page(s)</u></b>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	2
CONCLUSION AND SUMMARY OF OBSERVATIONS	
Conclusion	3
Status of Prior Observations	3
A-133 Status	3
Summary of Current Observations	3

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
COMMUNITY ALTERNATIVES  
RYAN WHITE TITLES I & 2  
FISCAL MONITORING REVIEW  
MARCH 1, 2007 THROUGH FEBRUARY 28, 2008**

**INTRODUCTION**

**Background**

**Contract Name:** Community Alternatives

**Contract Programs:** Ryan White Title I  
Ryan White Title II

**CFDA Numbers:** 93.914 (Ryan White Title I)  
93.917 (Ryan White Title II)

**Contract Numbers:** HD-07-16 (Ryan White Title I)  
HD-07-32 (Ryan White Title II)

**Contract Periods:** March 1, 2007 through February 28, 2008

**Contract Amounts:** \$88,000.00 (Ryan White Title I)  
\$62,000.00 (Ryan White Title II)

These contracts provided U.S. Department of Health and Human Services, Health Resources and Services Administration and Ryan White CARE Act – Titles I and II funds to Community Alternatives (Agency), through the City of St. Louis Department of Health (DOH), for delivery of specialized mental health/substance abuse-care coordination case-management services. Under the contracts, the Agency provided services to 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). This included the City of St. Louis as well as the counties of Franklin, Jefferson, Lincoln, St. Louis, St. Charles and Warren counties in Missouri.

**Purpose**

The purpose of our review was to determine if the Agency complied with federal (including OMB Circular A-133), state and local DOH requirements for the period March 1, 2007 through February 28, 2008 and make recommendations for improvements if necessary.

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DEPARTMENT OF HEALTH (DOH)  
COMMUNITY ALTERNATIVES  
RYAN WHITE TITLES I & 2  
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**INTRODUCTION**

**Scope and Methodology**

We made inquiries regarding the Agency's internal controls relating to the grants 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 10, 2008.

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
COMMUNITY ALTERNATIVES  
CONTRACT #DH-07-16 AND #DH-07-32  
FISCAL MONITORING REVIEW  
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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that the Agency did not comply with federal (including OMB Circular A-133), state and local DOH requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated May 28, 2004 noted no observations.

**A-133 Status**

The Agency's A-133 audit reports for the year ended December 31, 2006 dated March 7, 2007 did not disclose any findings required to be reported in accordance with OMB Circular A-133. The A-133 Audit had no reportable conditions or instances of noncompliance for the year ended December 31, 2006. Internal Audit reviewed this report on April 10, 2008 and recommended that DOH accept the audit.

**Summary of Current Observations**

We noted no observations during our review.