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OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

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DR. KENNETH M. STONE, CPA
Internal Audit Executive

January 30, 2009

Elizabeth Patton, Executive Director
East Side Health District
650 N. 20th Street
East St. Louis, IL 62205

RE: Review of East Side Health District, Ryan White Title I,
Contract #HD-08-09, CFDA #93.914 (Project #2009-DOH1)

Dear Ms. Patton:

Enclosed is a report of our fiscal monitoring review of East Side Health District, a not-for-profit Organization, Ryan White Title I program, for the period January 1, 2008 through May 31, 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 the Agency. Our fieldwork was completed on July 11, 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 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.

Sincerely,

A handwritten signature in black ink that reads "Kenneth M. Stone".

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Henrietta Brown, Fiscal Manager, DOH
Victoria Carslick, Interim Grants Administrator, DOH



CITY OF ST. LOUIS

*DEPARTMENT OF HEALTH (DOH)
RYAN WHITE TITLE I*

*EAST SIDE HEALTH DISTRICT
CONTRACT #HD-08-09
CFDA #93.914*

*FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH MAY 31, 2008*

PROJECT #2009-DOH1

DATE ISSUED: JANUARY 30, 2009

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
EAST SIDE HEALTH DISTRICT
RYAN WHITE TITLE I
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH MAY 31, 2008**

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INTRODUCTION

Background

Contract Name: East Side Health District
Contract Number: HD-08-09
CFDA Number: 93.914
Contract Period: January 1, 2008 through July 31, 2008
Contract Amount: \$33,602

This contract provided Ryan White Title I funds to the East Side Health District (Agency) for providing HIV- related care and case management services for residents living with HIV and/or AIDS within St. Louis transitional grant area. The transitional grant area includes St. Louis City, and the counties of St. Louis, St. Charles, Jefferson, Franklin, Lincoln and Warren.

Purpose

The purpose was to determine Agency's compliance with federal (including compliance with OMB circular A-133), state and local Department of Health (DOH) requirements for the period January 1, 2006 through May 31, 2007 and make recommendations for improvements as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DOH, evidence tested supporting the reports the Agency submitted to DOH and other procedures performed as considered necessary. The fieldwork was completed on July 11, 2008.

Exit Conference

There were no observations; therefore, an exit conference was not considered necessary.

CONCLUSION SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local DOH requirements.

Status of Prior Observations

This is the first Ryan Title I contract agreement the Agency has entered into with DOH. Therefore, there are no prior observations.

A-133 Status

The Agency's A-133 audit report for the fiscal year ended June 30, 2007 rendered an unqualified opinion on the general-purpose financial statements and the report on major federal award programs. The Agency did not qualify as a low-risk auditee as that term is defined in OMB Circular A-133.

Summary of Current Observations

There were no observations.