



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

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

July 22, 2009

Daniel Miller, Director Sponsored Programs
St. Louis University – School of Public Health & New Hope Clinic
3700 West Pine Mall
St. Louis, MO 63108

RE: Ryan White Title I and Title II (Project #2009-DOH12)

Dear Mr. Miller:

Enclosed is a report of our fiscal monitoring review of St. Louis University, a not-for-profit organization, Ryan White Title I and Title II Programs, for the period March 1, 2008, through October 31, 2008. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of the St. Louis University. Fieldwork was completed on December 29, 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.

Sincerely,


Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: David Fagala, Accountant II, DOH
Amber Wagner, Grants Administrator, DOH



CITY OF ST. LOUIS CITY OF ST. LOUIS

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

**ST. LOUIS UNIVERSITY
CFDA #93.914 AND #93.917
CONTRACT #HD-08-32 AND #HD-08-38**

FISCAL MONITORING REVIEW

MARCH 1, 2008 THROUGH OCTOBER 31, 2008

PROJECT #2009-DOH12

DATE ISSUED: JULY 22, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
RYAN WHITE TITLE I AND II
ST. LOUIS UNIVERSITY
FISCAL MONITORING REVIEW
MARCH 1, 2008 THROUGH OCTOBER 31, 2008**

TABLE OF CONTENTS

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

INTRODUCTION

Background

Contract Name: St. Louis University – School of Public Health & New Hope Clinic

Contract Numbers: HD-03-32, Ryan White Title I
HD-08-38, Ryan White Title II

CFDA Numbers: 93.914, Ryan White Title I
93.917, Ryan White Title II

Contract Periods: March 1, 2008 through February 28, 2009, Ryan White Title I
March 1, 2008 through July 31, 2008, Ryan White Title II

Contract Amounts: \$244,773, Amended to \$269,288, Ryan White Title I
\$58,917, Amended to \$42,084, Ryan White Title II

These contracts provided funds from Department of Health (DOH) Ryan White Title I and Ryan White Title II programs to St. Louis University – School of Public Health & New Hope Clinic to provide supportive services to the Metro St. Louis HIV Health Services Planning Council and to procure case management services for Missouri residents living with HIV and/or AIDS within the St. Louis HIV region.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state and local DOH requirements for the period March 1, 2008, through October 31, 2008, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures performed as considered necessary. Fieldwork was completed on December 29, 2008.

Exit Conference

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

SUMMARY OF OBSERVATIONS

Conclusion

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

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2008-DOH3, issued July 17, 2008, noted no observations.

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2007; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report expressed an unqualified opinion on the financial statement and the federal awards. There were no instances of noncompliance material to the financial statements reported. There were significant deficiencies in internal control over major programs and material weakness disclosed. Significant deficiencies in internal control over the financial statements are disclosed and no material weakness. The report contained seven (7) findings. However, none of the findings pertained to the DOH pass-through grants. The Agency did not qualify as a low-risk auditee.

It is recommended that the A-133 report be accepted.

Summary of Current Observations

There were no current Observations.