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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

September 1, 2009

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

RE: Ryan White Part A (Project #2009-DOH15)

Dear Ms. Patton:

Enclosed is a report of our fiscal monitoring review of East Side Health District, a not-for-profit Organization, Ryan White Part A Program, for the period August 1, 2008 through April 30, 2009. 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 Eastside Health District. Fieldwork was completed on July 2, 2009.

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 cursive script that reads "Kenneth M. Stone".

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 PART A**

**EAST SIDE HEALTH DISTRICT
CONTRACT #HD-09-11
CFDA #93.914**

FISCAL MONITORING REVIEW

AUGUST 1, 2008 THROUGH APRIL 30, 2009

PROJECT #2009-DOH15

DATE ISSUED: SEPTEMBER 1, 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 PART A
EAST SIDE HEALTH DISTRICT
FISCAL MONITORING REVIEW
AUGUST 1, 2008 THROUGH APRIL 30, 2009**

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INTRODUCTION

Background

Contract Name: East Side Health District
Contract Number: HD-09-11
CFDA Number: 93.914
Contract Period: August 1, 2008 through July 31, 2009
Contract Amount: \$87,846

The contract provided Ryan White Part A 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 the Illinois Counties of St. Clair, Madison, Monroe, Bond, Clinton, Jersey, Calhoun, and Macoupin counties.

Purpose

The purpose was of the review was to determine Agency's compliance with federal, state and local Department of Health (DOH) requirements for the period August 1, 2008 through April 30, 2009, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DOH. Evidence was tested supporting the reports the Agency submitted to DOH and other procedures were performed as considered necessary. Fieldwork was completed on July 2, 2009.

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 the Agency did not fully comply with federal, state and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2009-DOH1, issued January 30, 2009, contained no observations.

A-133 Status

The Agency was required to have an A-133 Audit for its year ending June 30, 2008, because it expended over \$500,000 in federal awards.

The report was dated January 6, 2009 and rendered an unqualified opinion on the general-purpose financial statements and the report on major federal award programs. There were no material weaknesses or significant deficiencies identified. 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 current observations.