



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

**FILE COPY**

May 8, 2012

Ms. Laura McCallister  
Places for People, Inc.  
4130 Lindell Boulevard  
St. Louis, MO63108

RE: Ryan White Part A and Part B (Project #2012-DOH05)

Dear Ms. McCallister:

Enclosed is the report of the fiscal monitoring review of Places for People, Inc., a not-for-profit organization, Ryan White Part A and Part B programs, for the period March 1, 2011 through December 31, 2011. 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 Places for People, Inc. Fieldwork was completed on April 17, 2012.

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 federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at 314-657-3490.

Sincerely,

  
Dr. Kenneth M. Stone, CPA  
Internal Audit Executive

Enclosure

cc: Joan McCray, Fiscal Manager, DOH  
Sylvia Nelson, Fiscal Manager, DOH



# CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)  
RYAN WHITE PART A AND PART B**

**PLACES FOR PEOPLE, INC.  
CONTRACTS #11-26 AND #11-45  
CFDA #93.914 AND #93.917**

**FISCAL MONITORING REVIEW**

**MARCH 1, 2011 THROUGH DECEMBER 31, 2011**

**PROJECT #2012-DOH05**

**DATE ISSUED: MAY 8, 2012**

**Prepared By:  
The Internal Audit Section**



## OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH (DOH)  
RYAN WHITE PART A AND PART B  
PLACES FOR PEOPLE, INC.  
FISCAL MONITORING REVIEW  
MARCH 1, 2011 THROUGH DECEMBER 31, 2011**

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## INTRODUCTION

### Background

**Contract Name:** Places for People, Inc.

**Contract Numbers:** 11-26 (Ryan White Part A)  
11-45 (Ryan White Part B)

**CFDA Numbers:** 93.914 (11-26)  
93.917 (11-45)

**Contract Period:** March 1, 2011 through December 31, 2011 (11-26)  
April 1, 2011 through December 31, 2011 (11-45)

**Contract Amounts:** \$20,160 (11-26)  
\$43,416 (11-45)

The contracts provided Ryan White Part A and Part B and Minority Initiative funds to Places for People, Inc. (Agency) to provide mental health services (Part A) for the Saint Louis Transitional Grant Area (TGA) and to procure case management services (Part B) for Missouri residents living with HIV and/or AIDS within the Saint Louis HIV region.

### Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local Department of Health (DOH) requirements for the period March 1, 2011 through December 31, 2011, 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 April 17, 2012.

### Exit Conference

An exit conference was conducted at the Agency on April 26, 2012. The Agency was represented by the Executive Director and the Chief Financial Officer. The Internal Audit Section (IAS) was represented by the Auditor-in-Charge.

## **SUMMARY OF OBSERVATIONS**

### **Conclusion**

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

### **Status of Prior Observations**

The Agency's previous fiscal monitoring report, Project #2011-DOH06, issued September 13, 2011, contained no observations.

### **A-133 Status**

The Agency expended over \$500,000 in federal awards for the fiscal year ended June 30, 2011 and was required to have an A-133 audit.

The report dated February 3, 2012, expressed unqualified opinions on the financial statements and the federal awards.

There were no material weaknesses or significant deficiencies identified.

The Agency qualified as a low risk auditee.

### **Summary of Current Observations**

There were no current observations.