



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



FILE COPY

DARLENE GREEN
Comptroller

DR. KENNETH M. STONE, CPA
Internal Audit Executive

Internal Audit Section

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September 16, 2011

Larry Mayhew, MHA, Program Manger
Southern Illinois Healthcare Foundation
129 North Eighth St., 1 Center
East St. Louis, Il 62201

RE: Minority AIDS Initiative (Project #2011-DOH10)

Dear Mr. Mayhew:

Enclosed is a report of the fiscal monitoring review of Southern Illinois Healthcare Foundation, a not-for-profit organization, Minority AIDS Initiative program, for the period August 1, 2010 through April 30, 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 Southern Illinois Healthcare Foundation. Fieldwork was completed on June 24, 2011.

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,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure:

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



CITY OF ST. LOUIS CITY OF ST. LOUIS

**DEPARTMENT OF HEALTH (DOH)
MINORITY AIDS INITIATIVE**

**SOUTHERN ILLINOIS HEALTHCARE FOUNDATION
CONTRACT #HD-11-08
CFDA #93.914**

FISCAL MONITORING REVIEW

AUGUST 1, 2010 THROUGH APRIL 30, 2011

Project #2011-DOH10

DATE ISSUED: SEPTEMBER 16, 2011

**Prepared by:
The Internal Audit Section**



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HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH (DOH)
MINORITY AIDS INITIATIVE
SOUTHERN ILLINOIS HEALTHCARE FOUNDATION
FISCAL MONITORING REVIEW
AUGUST 1, 2010 THROUGH APRIL 30, 2011**

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INTRODUCTION

Background

Contract Name: Southern Illinois Healthcare Foundation
Contract Number: HD-11-08
CFDA Number: 93.914
Contract Period: August 1, 2010 through February 28, 2011
Contract Amount: \$20,875

The contract provided Minority Aids Initiative funds for case management services to residents living with human immunodeficiency virus (HIV) and/or acquired immunodeficiency syndrome (AIDS) within the St Louis Transitional Grant Area (TGA), which includes the Illinois counties of St. Clair, Madison, Monroe, Clinton and Jersey.

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 August 1, 2010 through April 30, 2011, and make recommendations for improvements as considered necessary.

Scope and Methodology

Inquires 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 were performed as considered necessary. Fieldwork was completed on June 24, 2011.

Exit Conference

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

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 did not have a previous fiscal monitoring report because this was the Agency's first year of grant funding for the program.

A-133 Status

The Agency did expend over \$500,000 in federal awards for the fiscal year ended December 31, 2010 and was required to have an A-133 audit.

The report, dated April 11, 2011, 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.