



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

October 13, 2011

Kim Donica, Executive Director  
St. Louis Children's Hospital  
4444 Forest Park Parkway, 2<sup>nd</sup> Floor 236  
St. Louis, MO 63110

RE: Ryan White Part A (Project #2011-DOH03)

Dear Ms. Donica:

Enclosed is a report of the fiscal monitoring review of St. Louis Children's Hospital, a not-for-profit organization, Ryan White Part A program, for the period March 1, 2010 through February 28, 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 St. Louis Children's Hospital. Fieldwork was completed on May 6, 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 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) 657-3490.

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

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

**ST. LOUIS CHILDREN'S HOSPITAL  
CONTRACT #HD-10-43  
CFDA #93.914**

**FISCAL MONITORING REVIEW  
MARCH 1, 2010 THROUGH FEBRUARY 28, 2011**

**PROJECT #2011-DOH03**

**DATE ISSUED: OCTOBER 13, 2011**

**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  
ST. LOUIS CHILDREN'S HOSPITAL  
FISCAL MONITORING REVIEW  
MARCH 1, 2010 THROUGH FEBRUARY 28, 2011**

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## INTRODUCTION

### Background

**Contract Name:** St. Louis Children's Hospital  
**Contract Number:** HD-10-43  
**CFDA Number:** 93.914  
**Contract Period:** March 1, 2010 through February 28, 2011  
**Contract Amount:** \$31,200

This contract provided Ryan White Part A funds to St. Louis Children's Hospital (Agency) to procure case management services for Missouri residents living with human immunodeficiency virus (HIV) and/or acquired immunodeficiency syndrome (AIDS) within the St. Louis HIV region, which includes the counties of St. Louis City, St. Louis County, St. Charles County, Jefferson County, Franklin County, Lincoln County and Warren County.

### 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, 2010, through February 28, 2011, 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 were performed as considered necessary. Fieldwork was completed on May 6, 2011.

### Exit Conference

There were no current observation; 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 #2010-DOH05, issued July 21, 2010, contained one observation:

- Opportunity to file IRS 990 for 2008 (**Resolved**)

### A-133 Status

The Agency expended \$500,000 or more in federal funds for its calendar year ended December 31, 2009; therefore, it was required to have a single audit in accordance with OMB Circular A-133.

The report was dated March 11, 2010 and rendered unqualified opinions on the financial reporting, student financial assistance cluster (R&D cluster), and internal control over major programs sections.

There were no material weaknesses, instances of noncompliance material to financial statements, or significant deficiencies identified for internal control over financial reporting.

However, audit findings unrelated to this grant, were disclosed and required to be reported in accordance with Section 510(a) of OMB Circular A-133.

The auditee did not qualify as a low-risk auditee.

### Summary of Current Observations

There were no current observations.