



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



**FILE COPY**

DARLENE GREEN  
Comptroller

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DR. KENNETH M. STONE, CPA  
Internal Audit Executive

February 14, 2012

Erise Williams, Executive Director  
Williams and Associates, Inc.  
3644 Natural Bridge  
St. Louis, MO 63107

RE: Fiscal Monitoring review of Williams and Associates, Inc. (Project #2012-DOH04)

Dear Mr. Williams:

Enclosed is a report of the fiscal monitoring review of Williams and Associates, Inc., a not-for profit organization, Ryan White Part A (RWA) and Minority Aids Initiative (MAI) programs, for the period March 1, 2011 to 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 Williams and Associates, Inc. Fieldwork was completed on January 12, 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 Professional Practice of Internal Auditing* and through an agreement with the Department of Health (DOH) to provide fiscal monitoring to all grant subrecipients.

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 (RWA)  
MINORITY AIDS INITIATIVE (MAI)**

**WILLIAMS AND ASSOCIATES, INC.**

**CONTRACTS #HD-11-35 AND #HD-11-40  
CFDA #93.914**

**FISCAL MONITORING REVIEW**

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

**PROJECT #2012-DOH04**

**DATE ISSUED: FEBRUARY 14, 2012**

**Prepared By:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS**  
**DEPARTMENT OF HEALTH (DOH)**  
**WILLIAMS AND ASSOCIATES, INC.**  
**RYAN WHITE PART A (RWA) AND MINORITY AIDS INITIATIVE (MAI)**  
**FISCAL MONITORING REVIEW**  
**MARCH 1, 2011 THROUGH DECEMBER 31, 2011**

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## INTRODUCTION

### Background

**Contract Name:** Williams and Associates, Inc.

**Contract Numbers:** HD-11-35 (RWA)  
HD-11-40 (MAI)

**Contract Periods:** March 1, 2011 through February 29, 2012

**Contract Amounts:** \$104,000 (RWA) (Revised)  
\$7,894 (MAI) (Revised)

The contracts provided case management (RWA) and psycho-social support services (MAI) in the St. Louis Transitional Grant Area (TGA) to individuals with HIV/AIDS.

### Purpose

The purpose of the review was to determine William & Associates, Inc.'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 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 January 12, 2012.

### Exit Conference

The Agency declined the exit conference on February 14, 2012.

## SUMMARY OF OBSERVATIONS

### **Conclusion**

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

### **Status of Prior Observations**

The prior fiscal monitoring report, Project #2011-DOH01, issued January 19, 2011, contained no observations.

### **A-133 Status**

The agency did not expend \$500,000 or more in federal funds for its calendar year ended December 31, 2011; therefore, an A-133 audit report was not required.

### **Summary of Current Observations**

There were no current observations.