

January 30, 2006

Mr. Gamaliel Rivera
President/CEO
Borinquen Health Care Center, Inc.
3601 Federal Highway
Miami, Florida 33137

RE: Borinquen Health Care Center, Inc. (BHCC)

We have reviewed the Borinquen Health Care Center, Inc. (BHCC) documentation of expenditures prepared pursuant to the General Funds Contract for HIV/AIDS awareness programs for the quarters ended March 31, 2005 and June 30, 2005.

On September 23, 2004, the Board of County Commissioners approved Ordinance 04-167, the 2004-05 Miami-Dade County Countywide Budget Ordinance, which included a Community Based Organization (CBO) contract award of \$125,000 for Borinquen Health Care Center, Inc.

The objective of this review was to ensure the ethical and appropriate use of funds allocated to Borinquen Health Care Center, Inc. To achieve this objective, we reviewed performance and compliance to targets established in the Scope of Services. This review consisted principally of inquiries of personnel and analytical procedures applied to financial and programmatic data. It was substantially less detailed in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole.

Our review included staff interviews, observations, and examination of management's compliance to regulations and agreements as stated in the contract.

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The Scope of Services requires Borinquen Health Care Center, Inc. to:

- ◆ contact 100 individuals each quarter to educate them on HIV/AIDS transmission, testing and treatment options;
- ◆ conduct four (4) HIV/AIDS group level educational sessions with at least 10 participants every month;
- ◆ assist with the coordination of and participation in educating the target population about HIV/AIDS at two health fairs every month;
- ◆ collaborate with four community publications to educate the target population on HIV/AIDS every month;
- ◆ visit four beauty salons and four barber shops every week to distribute educational materials and educate the clients on HIV/AIDS;
- ◆ visit four laundry places every week to post HIV/AIDS related educational materials and provide education at the busiest time during the day; and
- ◆ evaluate the target population's knowledge of HIV/AIDS at the end of every individual and group educational session using a short version of the Knowledge, Attitude, Behavior and Belief (KABB) pre and post test questionnaires.

Observations

Borinquen Health Care Center, Inc. (BHCC) conducted HIV/AIDS Group Level (GLI) Intervention education sessions as required by the scope of services. Documentation showed that all GLIs had at least ten participants.

Borinquen Health Care Center, Inc. visited four barber shops, beauty shops and laundry places, respectively, every month for the months of March through May 2005 rather than every week, as required by the Scope of Services. This was due to a misunderstanding of the scope of services by staff responsible for these visits.

BHCC staff visited four of these locations weekly in June 2005.

We were favorably impressed with the documentation maintained by Borinquen Health Care Center, Inc. on their assistance with the coordination of and participation in educating the target population about HIV/AIDS at two health fairs every month. BHCC has worked with the following organizations:

- Hialeah Catholic Church
- International Gardens Park
- Miami-Dade Community College (MDCC)
- Office of the Chair, Miami-Dade Board of County Commissioners

- Greater Love Missionary Baptist Church
- Metro Health Fair
- Women's Health Program
- Miami-Dade Health Department
- Melrose Fairs
- Catholic Charities Notre Dame
- Methodist Church
- House of God Miracle Revival Fellowship
- Miami-Dade Board of County Commissioners, Father's Wellness Day

We noted that Borinquen Health Care Center, Inc. did not collaborate with a minimum of four community publications every month to educate target population on HIV/AIDS as required by the scope of services. BHCC staff indicated that this was due to non-cooperation from the publishers and not for lack of effort from BHCC.

Our review of the bank reconciliation statements showed no evidence of proper and timely review by a person independent of the preparer of the reconciliation. The lack of oversight can lead to the risk that discrepancies will not be detected or resolved in a timely manner, and also can lead to a higher risk of theft by employees.

At the time of this review, Borinquen Health Care Center, Inc. had applied for a reimbursement of \$20,718 and had received a total of \$17,045 as shown in the table below.

Salaries and Fringe Benefits	\$ 20,718
Total	\$20,718

Conclusion

We recommend BHCC contact the Board of County Commissioners (BCC) to emphasize the importance of collaborating with community publications in educating the target population on HIV/AIDS. We also recommend that the BCC in turn stress the importance of this collaboration to the community publications.

We also recommend BHCC's bank reconciliation be reviewed by staff independent of the preparer of the reconciliation.

Except as noted above, nothing else came to our attention to indicate that the specified elements, accounts or items reviewed for the quarters ended March 31, 2005 and June 30, 2005, were not materially valid and reliable.

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Thank you for the courtesies and cooperation extended to our staff during the review process. If you have any questions or need clarification, please contact Horace Nwachukwu, Senior Auditor, at (305) 375-4354.

Sincerely,

Charles Anderson, CPA

Commission Auditor

Cc: Honorable Carlos Alvarez, Mayor
Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners
George Burgess, County Manager
Chris Mazzella, Inspector General
Jennifer Glazer-Moon, Director, Office of Strategic Business Management
Cathy Jackson, Director, Audit and Management Services Department