



OFFICE OF THE COMMISSION AUDITOR
MIAMI-DADE BOARD OF COUNTY COMMISSIONERS

November 3, 2006

Hon. Joe A. Martinez
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President/CEO

Hon. Dennis C. Moss
Vice-Chairman
District 9

Borinquen Health Care Center, Inc.
3601 Federal Highway
Miami, Florida 33137

Hon. Barbara J. Jordan
District 1

**RE: Borinquen Health Care Center, Inc.: Reviews of FY 2004-05 and
2005-06 General Fund HIV/AIDS Awareness Program Contracts**

Hon. Dorrin D. Rolle
District 2

Hon. Audrey M. Edmonson
District 3

We have reviewed the Borinquen Health Care Center, Inc. (BHCC) documentation of expenditures for the quarters ended September 30, 2005, December 31, 2005, and March 31, 2006, pursuant to their Miami-Dade County General Funds Contracts for HIV/AIDS awareness programs.

Hon. Sally A. Heyman
District 4

Hon. Bruno A. Barreiro
District 5

Hon. Rebeca Sosa
District 6

On September 23, 2004, the Board of County Commissioners (BCC) approved Ordinance 04-167, the FY 2004-05 Miami-Dade County Countywide Budget Ordinance, which included a Community Based Organization (CBO) contract award of \$50,000 for BHCC (Contract I). This contract was amended to extend the effective term from October 1, 2004 to February 28, 2006, thus our review of the FY 2004-05 contract includes expenditures in FY 2005-06.

Hon. Carlos A. Gimenez
District 7

Hon. Katy Sorenson
District 8

Hon. Sen. Javier D. Souto
District 10

Hon. Jose "Pepe" Diaz
District 12

On September 22, 2005, the BCC approved Ordinance No. 05-173, the FY 2005-06 Miami-Dade County Countywide Budget Ordinance, which approved an additional CBO contract award of \$100,000 for BHCC (Contract II).

Hon. Natacha Seijas
District 13

The objective of our examinations was to conduct a limited review of the use of funds allocated to BHCC. We reviewed compliance with applicable regulations and agreement conditions in the expenditure, control, use, and reporting of agreement funds. We also reviewed expenditures charged against the agreement which were necessary and reasonable toward achieving the scope of services. The review 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 or programs taken as a whole.

Charles Anderson, CPA
Commission Auditor

The Scope of Services remained the same in both contracts for the fiscal periods under review. The Scope of Services provided for the following projects:

- ◆ 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 ten (10) participants every month;
- ◆ Assist with the coordination of and participation in educating the target population about HIV/AIDS at two (2) health fairs every month;
- ◆ Collaborate with four (4) community publications to educate the target population on HIV/AIDS every month;
- ◆ Visit four (4) beauty salons and four barber shops every week to distribute educational materials and educate the clients on HIV/AIDS;
- ◆ Visit four (4) 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 posttest questionnaires.

Observations

Our review of internal controls and established targets indicated that controls were generally adequate and, except as noted below, BHCC was in compliance with applicable laws and procedures.

Although BHCC conducted HIV/AIDS group level educational sessions during the periods under review, they did not conduct four sessions every month per the contracted scope of services. Also, the two sessions held in the month of February 2006 had fewer than ten (10) participants.

BHCC staff visited four (4) barber shops, beauty shops and laundry places, respectively, to distribute educational materials and educate the clients on HIV/AIDS for the months being reviewed.

We noted that BHCC 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 by the publishers and not for lack of effort by BHCC.

BHCC tested over 100 individuals for HIV/AIDS each month as required by their scope of services.

The following table summarizes BHCC program performance for the periods reviewed.

Months	Individual contacts per month	Group Level Educational Sessions conducted per month	Health Fairs conducted per month	Monthly Community Publication
July 05	22	1	3	None
Aug 05	47	2	3	None
Sept 05	48	2	1	None
Oct 05	17	1		None
Nov 05	N/P	N/P	N/P	None
Dec 05	N/P	N/P	N/P	None
Jan 06	63	N/P	4	None
Feb 06	65	4	1	None
Mar 06	52	N/P	4	None

N/P = Information not provided

BHCC had not submitted Monthly Progress Reports as required by Article XVII, Section J of the agreement for the months of January through March 2006.

BHCC submitted late Monthly Reimbursement Request forms for the months of July through September 2005. Article XV, Section C of the contract specifies that Monthly Reimbursement Requests be submitted to the Office of Strategic Business Management (OSBM) no later than the 25th day of the month following the month/quarter for which reimbursement is requested. Following the end of the original term for Contract I (FY 2004-05), funding remained for which reimbursement requests had not yet been received, and the term was extended to February 28, 2006.

Expenditures for quarter ended September 30, 2005:

Salaries including fringe benefits	\$ 12,806.01
Mobile clinic – gasoline	\$ 600.00
Total	\$ 13,406.01

No reimbursements were requested by BHCC for the quarter ended December 31, 2005.

Expenditures for January 1 to February 28, 2006 under Contract I:

Salaries including fringe benefits	\$ 12,800.00
Mobile clinic – gasoline	\$ 0.00
Program expense – health fairs	\$ 2,820.00
Total	\$ 15,620.00

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Grand total reimbursed under Contract I for the period reviewed (July 1, 2005 through February 28, 2006) was \$ 29,026.01.

No Monthly Reimbursement Requests had been submitted to OSBM for reimbursement under Contract II.

Conclusion

We recommend BHCC and the County consider whether the Scope of Services should be amended to alter the existing requirement to collaborate with four (4) community publications every month.

We also recommend BHCC submit more timely monthly reimbursement requests.

Except as noted above, nothing else came to our attention to indicate that the specified elements, accounts or items reviewed for the quarters ended September 30, 2005, December 31, 2005, and March 31, 2006 were not materially valid and reliable.

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 Gary Collins, Audit Manager, at (305) 375-1826.

Sincerely,



Charles Anderson, CPA
Commission Auditor

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