

February 15, 2006

Dr. Regine Lefevre, M.D., M.P.H.
Program Manager
Center for Haitian Studies
8260 N.E. 2nd Avenue
Miami, Florida 33138

RE: Center for Haitian Studies, Inc.

We have reviewed the Center for Haitian Studies, Inc. (CHS) documentation of expenditures prepared pursuant to the General Funds Contract for HIV/AIDS awareness programs for the quarter ended September 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 CHS.

The objective of this review was to ensure the ethical and appropriate use of funds allocated to the Center for Haitian Studies, 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 or programs taken as a whole.

The Scope of Services requires the Center for Haitian Studies, Inc. to:

- ◆ increase the time availability of clinical services to a total of 26 hours per week;
- ◆ deliver three (3) meals per day to twenty-one homebound HIV/AIDS infected clients;
- ◆ maintain records of total number of clients who received individual psychosocial counseling services each month; and,
- ◆ maintain records of the total number of group counseling sessions provided each month during the period under review, including the number of clients in each group counseling session.

CHS has since requested and received permission from the Miami-Dade County Office of Business and Strategic Management (OSBM) to revise the scope of services to place more emphasis on case management rather than clinical service. CHS also requested that more focus be placed on HIV counseling and testing rather than psychosocial services.

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 towards achieving the scope of services.

Observations

1. We selected a random sample of 10 case management files for review. CHS maintained sufficient records that documented dates, times and reasons for visits and services rendered to clients.

Below is a summary of the case management services provided for the quarter ended September 30, 2005.

| Types of Services (clients can use multiple services) | # of Clients | # of Encounters |
|--|-----------------|--------------------|
| Coordination & Referral Activity | 101 | 135 |
| Face-to-Face Encounter | 110 | 158 |
| Telephone Encounter w/client/Rep | 46 | 51 |

Actual Number of Clients attended to during the Quarter 130

Actual Number of Encounters during the Quarter 199

2. A review of payroll records indicated that 42% of the Case Manager's salary and fringe benefits were paid using monies from the General Fund as provided in the budget justification submitted as part of the contract with the County. The Case Manager assisted clients with accessing health and other services, increasing adherence to their care plans and maintaining medication regimens through counseling.
3. We were favorably impressed with the documentation maintained by CHS on delivery of meals to at least twenty-one homebound HIV-AIDS infected clients. CHS operates a well-equipped kitchen that prepares the meals. The drivers obtained signatures from clients at the time of delivery. CHS also maintained a weekly log showing a reconciliation of number of meals delivered and received, signed by both the kitchen staff and the delivery driver.

CHS did not provide documentation for July 2005 because monies for meal delivery for that period were provided from Title 1 funds rather than Miami-Dade County General Funds.

4. We selected a random sample of 14 files maintained by CHS on testing and counseling for review. CHS maintained documentation which included race/ethnicity, date of testing, test results and consent forms. The Center started providing counseling and testing services in May 2005. CHS has four (4) staff members certified by the Miami-Dade County Health Department, Office of HIV/AIDS to conduct counseling and testing.

Below is a summary of counseling and testing provided by CHS for the quarter ended September 30, 2005:

| | Adult-Age | 20 years old or Younger |
|--|-----------|-------------------------|
| Male | 41 | 3 |
| Female | 35 | 14 |
| 3 males and 2 females or 3.8% of those tested proved positive. | | |

5. Provision of group level counseling was abandoned by CHS due largely to the client's lack of interest. CHS staff indicated that the primary reason for the lack of interest was that clients preferred individual counseling as opposed to group counseling.
6. 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. This 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.

The table below shows expenditures up to September 30, 2005:

| Operating expenses | July | August | September |
|-------------------------------------|--------------------|--------------------|--------------------|
| Employee salary and fringe benefits | \$1,345.64 | \$1,303.64 | \$1,302.40 |
| Other (Mileages and tolls) | - | - | 679.48 |
| Program supplies | 630.00 | 486.00 | - |
| Meals | - | 11,124.00 | 10,728.00 |
| Professional Services | 9,286.47 | 6,784.52 | 9,671.22 |
| Indirect Costs | 1,689.32 | 3,163.97 | 3,357.16 |
| Total | \$12,951.43 | \$22,862.13 | \$25,738.26 |

Conclusion

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

At the time of this review, the Center for Haitian Studies, Inc. had received the full award amount of \$125,000 and had accomplished the activities outlined in the Scope of Services for the quarter ended September 30, 2005.

Except as noted above, nothing else came to our attention to indicate that the specified elements, accounts or items reviewed 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 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