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September 29, 2006

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Charles Anderson, CPA
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Rev. Milton Broomfield,
Senior Pastor
Greater Bethel A.M.E. Church
245 N.W. 8th Street
Miami, Florida 33136

RE: Greater Bethel A.M.E. Church: Reviews of FY 2004-05 and 2005-06 General Fund HIV/AIDS Awareness Program Contracts

We have reviewed the Greater Bethel A.M.E. Church documentation of expenditures prepared pursuant to the General Funds Contract for HIV/AIDS awareness programs for the quarters ended September 30 and December 31, 2005, and March 31, 2006.

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 \$100,000 for Greater Bethel A.M.E. Church (Contract I).

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

The objective of our examinations was to conduct a limited review of the use of funds allocated to Greater Bethel A.M.E. Church. 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. 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.

The Scope of Services stated that, during the contract period, Greater Bethel A.M.E. Church organize small community forums to share information and literature related to HIV/AIDS, encourage HIV testing and refer persons for health care and support services as necessary. Goals included:

- ◆ Implementing nine (9) groups that serve approximately 135 persons for the FY 2004-05 contract made on March 17, 2005 (Contract I); and five (5) groups that serve approximately 100 persons for the FY 2005-06 contract made on December 20, 2005 (Contract II);
- ◆ Organizing three (3) “Health Festivals;”
- ◆ Visiting bars, parks, street gatherings and homeless ‘hangouts,’ making 3,600 non-duplicated contacts for Contract I, and 2,600 non-duplicated contacts for Contract II;
- ◆ Mobilizing a minimum of four (4) faith-based and/or community organizations that do not presently have any HIV/AIDS awareness program; and
- ◆ Referring clients to other support services, as needed.

Observations

Our review of internal controls and contract compliance indicated that Greater A.M.E Church was, for the most part, still organizing itself to provide the contracted Scope of Services. Goals established in the FY 2005-06 contract’s Scope of Services (Contract II) had been reduced from those in the FY 2004-05 contract (Contract I). As of the date of this review, achievement of goals had not improved as had been expected at the time of our report dated October 31, 2005. Achievement of the contracted Scope of Services in each contract is described in more detail in the following paragraphs and tables.

Contract I Compliance

As of the end of the fourth quarter FY 2004-05, which constituted the end of the contract period for Contract I, Greater Bethel A.M.E. Church had:

- ◆ Implemented one (1) (11%) of the goal of implementing nine (9) groups intended to serve approximately 135 persons as part of the strategy to organize small community forums to share information and literature related to HIV/AIDS, encourage HIV testing and refer persons for health care and support services as necessary;
- ◆ Organized none (0%) of the goal of organizing three (3) “Health Festivals” as part of the strategy to organize small community forums to share information and literature related to HIV/AIDS, encourage HIV testing and refer persons for health care and support services as necessary;
- ◆ Made 477 (13%) of the goal of making 3,600 non-duplicate contacts by continuous visitations to bars, parks, street gatherings and homeless

'hangouts' to hand out literature on HIV/AIDS prevention, safe sex, abstinence, and also inform clients of sites and times for STD/HIV and AIDS testing;

- ◆ Mobilized none (0%) of the goal of mobilizing four (4) faith-based and/or community organizations that do not presently have any HIV/AIDS awareness program; and
- ◆ Documented no referrals of clients to other support services, as needed

Contract II Compliance:

During the first and second quarter FY 2005-06, which constituted the first half of the contract period for Contract II, Greater Bethel A.M.E. Church had:

- ◆ Implemented two (2) (40%) of the contract's total goal of implementing five (5) groups intended to serve approximately 100 persons as part of the strategy to organize small community forums to share information and literature related to HIV/AIDS, encourage HIV testing and refer persons for health care and support services as necessary;
- ◆ Organized three (3) (100%) of the contract's total goal of organizing three (3) "Health Festivals" as part of the strategy to organize small community forums to share information and literature related to HIV/AIDS, encourage HIV testing and refer persons for health care and support services as necessary;
- ◆ Made 36 (1%) of the contract's total goal of making 2,600 non-duplicate contacts by continuous visitations to bars, parks, street gatherings and homeless 'hangouts' to hand out literature on HIV/AIDS prevention, safe sex, abstinence, and also inform clients of sites and times for STD/HIV and AIDS testing;
- ◆ Mobilized one (1) (25%) of the contract's total goal of mobilizing four (4) faith-based and/or community organizations that do not presently have any HIV/AIDS awareness program; and
- ◆ Documented 21 referrals of clients to other support services, as needed

Compliance Observations Applicable to Both Contracts:

- ◆ We noted that Greater Bethel A.M.E. Church did not submit timely monthly programmatic progress reports in compliance with Article XVII Section J. Reports for the months of July through December 2005 were submitted in March, 2006.
- ◆ We could not confirm that IRS Form 941, Employer's Quarterly Federal Tax Return, had been filed for July 1, 2005 to March 31, 2006. Not filing this form would be a violation of Article XVII, Section C of the contract with Miami-Dade County.

The following tabulations summarize Greater Bethel A.M.E. Church's achievement of goals in the Scope of Services for Contracts I and II.

Contract I (October 1, 2004-September 30, 2005)

	Nine (9) community groups/forums; total of 135 persons	Participate in three (3) health festivals	3,600 non- duplicate contacts	Mobilize four (4) faith- based/CBO	Referrals
Documented for previous report for period ending June 30, 2005	1	None	399	None	None
July 2005	None	None	37	None	*
Aug 2005	None	None	14	**	None
Sept 2005	None	None	27	None	None
Total	1 11%	None 0%	477 13%	None 0%	* ***

* No documentation provided
 ** Attempted but no response
 *** No required quantity in Contract

Contract #2 (October 1, 2005-September 30, 2006)

	Five (5) community group/forum total of 100 persons	Participate in three (3) health festivals	2,600 non- duplicate contacts	Mobilize four (4) faith- based/CBO	Referrals
Oct 2005	None	**	36	None	None
Nov 2005	None	None	None	None	6
Dec 2005	None	None	None	None	9
Jan 2006	1	None	None	None	None
Feb 2006	None	1	None	1	None
Mar 2006	1	2	None	**	6
Total through March 31, 2006	2 40%	3 100%	36 1%	1 25%	21***

** Attempted but no response
 *** No required quantity in Contract

Reimbursements: Greater Bethel A.M.E. Church was reimbursed the following amounts:

- ◆ Total amount reimbursed for the quarter ending September 30, 2005 was \$15,675.

Salaries including fringe benefits	\$ 9,273.18
Utilities	\$ 3,120.56
Insurance	\$ 250.00
Supplies	\$ 1,531.81
Professional services	\$ 1,500.00
Total	\$15,675.55

- ◆ Total amount reimbursed for the quarter ending December 31, 2005 was \$9,372.45.

Salaries	\$10,837.96
Utilities	\$ 4,270.56
Insurance	\$ 750.00
Supplies	\$ 1,297.27
Professional services	\$ 550.00
Less advance payment of \$2,777.78 each month.	\$(8,333.34)
Total	\$ 9,372.45

- ◆ For the month of January 2006, total amount reimbursed was \$3,790.30. (Note: As of the date of the fieldwork for this review, the Miami-Dade County Office of Strategic Business Management was reviewing the reimbursement packages for the months of February and March 2006; thus, they are not included in the following table.)

Salaries	\$ 4,035.43
Utilities	\$ 1,629.44
Miscellaneous	\$ 50.00
Supplies	\$ 603.21
Professional services	\$ 250.00
Less advance payment	\$(2,777.78)
Total	\$ 3,790.30

- ◆ Grand total reimbursed for the periods reviewed (July 1, 2005 through January 31, 2006) was \$ 28,838.30. February and March 2006 reimbursement requests were under review by OSBM.

Conclusion

At the time of our previous review for the quarter ending June 30, 2005, Greater Bethel A.M.E. Church indicated that all efforts would be made to meet the goals established in Contract I's Scope of Services on or before September 30, 2005. Our review showed that the goals were not achieved.

For the first and second quarter of Contract II, Greater Bethel A.M.E. Church showed improvement toward fulfilling some goals but made less progress toward another goal (non-duplicate contacts). A large percentage of Contract II's goals remain to be accomplished by September 30, 2006.

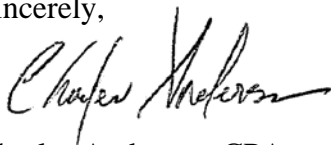
We recommend that:

- ◆ Miami-Dade County and Greater Bethel A.M.E. Church reassess the specified Scope of Services including Greater Bethel A.M.E. Church's readiness to deliver the Scope of Services, and
- ◆ Future contracts for these services by Greater Bethel A.M.E. Church be deferred until Greater Bethel A.M.E. Church is better prepared to accomplish the Scope of Services.

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 and 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