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September 29, 2006

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Rev. Arthur Gatlin,  
Executive Director  
M.O.V.E.R.S., Inc.  
7186 N.W. 14th Place  
Miami, Florida 33147

**RE: Minorities Overcoming the Virus through Education,  
Responsibility & Spirituality: Reviews of FY 2004-05 General  
Fund HIV/AIDS Awareness Program Contract**

We have reviewed the Minorities Overcoming the Virus through Education, Responsibility and Spirituality, Inc. (M.O.V.E.R.S.) documentation of expenditures prepared pursuant to the FY 2004-05 and FY 2005-06 General Funds Contracts for HIV/AIDS awareness programs. This report is for our reviews of the FY 2004-05 quarters ended June 30, 2005 and September 30, 2005. FY 2005-06 reviews are reported on separately.

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 \$900,000 for M.O.V.E.R.S.

The objective of our examinations was to conduct a limited review of the use of funds allocated to M.O.V.E.R.S. 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 requires M.O.V.E.R.S. to:

- ◆ Through Project Connect, improve access to care and treatment for persons living with HIV/AIDS;

- ◆ Utilize group-level intervention, individual-level interventions, and outreach to educate clients about the risks associated with HIV/AIDS;
- ◆ Serve as a mentor to other faith-based agencies across the State of Florida;
- ◆ Provide clients with access to pastoral care, bereavement and general psychosocial counseling each month; and
- ◆ Maintain records on the Housing Opportunity for People With AIDS (HOPWA) housing program.

### **Observations**

Our review showed that M.O.V.E.R.S. continued to provide services to the HIV/AIDS program and continued to serve as a mentor to the below listed faith-based agencies across the State of Florida.

M.O.V.E.R.S. also maintained documentation which showed that through Black Church in Action (BCIA), it had served as a mentor to the below listed faith-based agencies across the State of Florida.

New Covenant Perfecting Ministries, Apopka, FL  
New Life Worship Center, Ft. Lauderdale, FL  
Harris Chapel UMC/CUSH, Ft. Lauderdale, FL  
God's Nation of Reality Christian Network Outreach, Miami, FL  
Mount Claire Holiness Church, Miami, FL  
Restoration Ministries of Reconciliation, Ocala, FL  
More than Conqueror Outreach Ministries, Miami, FL  
Bible Baptist Church, Miami, FL  
UTM Outreach, Opa Locka, FL  
St. Paul A.M.E., West Palm Beach, FL  
Dominion International Family Life Center, Hollywood, FL  
Inner City Visions Ministry Inc., Jacksonville, FL

We were favorably impressed with documentation of M.O.V.E.R.S.' provision of pastoral care, bereavement and general psychosocial counseling for the period April 2005 through September 2005. M.O.V.E.R.S. maintained a log that showed the name, phone number, race, ethnicity, sex and the time of visit for each client.

We also reviewed documentation of eligibility, application, verification and inspections maintained on all HOPWA housing program participants and found no deviations.

Table I details the expenditures of the initial disbursement.

**TABLE I**

Buildings and Maintenance	\$ 19,810
Insurance	\$ 11,443
Loan/Interest Expense	\$ 67,080
Legal	\$ 10,581
Office Expense	\$ 16,603
Professional	\$ 46,027
Repairs	\$ 2,189
Supplies	\$ 14,403
Taxes	\$112,712
Utilities	\$ 11,034
Awards and Donations	\$ 1,500
<b>Total</b>	<b>\$313,382</b>

Table II shows cumulative expenditures through September 30, 2005.

**TABLE II**

Office Expense	\$ 94,323
Insurance	\$ 28,174
Building & Maintenance	\$ 6,681
Professional Services	\$ 49,442
Administrative Expense	\$ 108,819
Housing Expense	\$ 40,633
Operation Expense	\$ 29,841
<b>Total</b>	<b>\$357,913</b>

**Conclusion**

During our review we noted a difference of \$1,508 in the bank reconciliation. Subsequently, M.O.V.E.R.S. resolved the discrepancy in the bank reconciliation to our satisfaction.

At the time of this review, M.O.V.E.R.S. had received \$152,186 for quarters ended June 30, 2005 and September 30, 2005. As of June 30, 2006, M.O.V.E.R.S. Inc. had received additional reimbursements for \$138,974 against the FY2004-05 contract, bringing total reimbursements under this contract to \$810,268. Reimbursement for approximately \$36,000 additional, against this contract, is currently being reviewed by the Office of Strategic Business Management (OSBM).

Rev. Arthur Gatlin  
September 29, 2006  
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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 Gary Collins, Audit Manager, at (305) 375-1826.

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  
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