



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

September 29, 2006

Hon. Joe A. Martinez  
Chairman  
District 11

Hon. Dennis C. Moss  
Vice-Chairman  
District 9

Hon. Barbara J. Jordan  
District 1

Hon. Dorrin D. Rolle  
District 2

Hon. Audrey M. Edmonson  
District 3

Hon. Sally A. Heyman  
District 4

Hon. Bruno A. Barreiro  
District 5

Hon. Rebeca Sosa  
District 6

Hon. Carlos A. Gimenez  
District 7

Hon. Katy Sorenson  
District 8

Hon. Sen. Javier D. Souto  
District 10

Hon. Jose "Pepe" Diaz  
District 12

Hon. Natacha Seijas  
District 13

Charles Anderson, CPA  
Commission Auditor

Rev. Arthur Gatlin, Jr.,  
Chief Executive Officer  
M.O.V.E.R.S., Inc.  
7186 N.W. 14<sup>th</sup> Place  
Miami, Florida 33147

**RE: Minorities Overcoming the Virus through Education,  
Responsibility & Spirituality, Inc.: Reviews of FY 2005-06  
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 Contract for HIV/AIDS awareness programs. This report is for our reviews of the FY 2005-06 quarters ended December 31, 2005, March 31, 2006, and June 30, 2006. FY 2004-05 reviews are reported on separately.

On April 8, 2005 an Agreement (Contract I) was made by and between Miami-Dade County and M.O.V.E.R.S. for the provision of county-wide HIV/AIDS related services, in the amount of \$75,000 with an effective term of October 1, 2004 to September 30, 2005.

On December 20, 2005, another Agreement (Contract II) was made by and between Miami-Dade County and M.O.V.E.R.S. for the provision of county-wide HIV/AIDS related services, in the amount of \$100,000 with an effective term of October 1, 2005 to September 30, 2006.

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 for both contracts required M.O.V.E.R.S., Inc:

- ◆ To provide laboratory services to residents of Miami-Dade County who are HIV+ or have AIDS and are receiving medical care services from M.O.V.E.R.S.

### **Observations**

We noted that M.O.V.E.R.S. continued to provide laboratory services to clients living with HIV/AIDS during the quarters ended December 31, 2005, March 31, 2006, and June 30, 2006.

We noted that M.O.V.E.R.S. had served and maintained over 400 active HIV/AIDS clients and their records in the past 21 months.

The below table details the reimbursements to M.O.V.E.R.S. under both contracts.

Contract I \$75,000	November 04	January 05	February 05	May 05	Total
Laboratory Services	\$ 9,500.00	\$ 11,238.97	\$ 22,201.39	\$ 32,059.64	\$ 75,000.00
Contract II \$100,000	November 05	December 05	February 06	May 06	Total
Laboratory Services	\$ 35,026.76	\$ 5,593.55	\$ 18,253.01	\$ 7,901.29	\$ 66,774.41

M.O.V.E.R.S. expended the total amount awarded under Contract I and had an unexpended balance of \$33,225.39 under Contract II.

### **Conclusion**

At the time of this review, M.O.V.E.R.S. had received \$141,774.41 and had accomplished the activities outlined in the Scope of Services for the quarters ended December 31, 2005, March 31, 2006, and June 30, 2006.

Based on our limited review, we were not aware of any material deficiencies pertaining to the operations of M.O.V.E.R.S.

Rev. Arthur Gatlin, Jr.

September 29, 2006

Page 3 of 3

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