



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

November 9, 2006

Hon. Joe A. Martinez
Chairman
District 11

Doralba Munoz, MPH
Executive Director

Hon. Dennis C. Moss
Vice-Chairman
District 9

Union Positiva, Inc.
1901 SW 1st Street, 3rd Floor
Miami, Florida 33135

Hon. Barbara J. Jordan
District 1

RE: Union Positiva, 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 Union Positiva, Inc. 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 \$200,000 for Union Positiva, Inc. (Contract I). The effective term of the contract was extended to December 31, 2005, by an amendment signed on September 30, 2005. The contract was amended a second time on February 2, 2006, extending the effective term to February 28, 2006.

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 Union Positiva (Contract II).

Hon. Natacha Seijas
District 13

Charles Anderson, CPA
Commission Auditor

The objective of our examinations was to conduct a limited review of the use of funds allocated to Union Positiva. 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.

The Scope of Services for Union Positiva provided for the following projects.

Fiscal Year 2004-05 (Contract I)

Develop and implement a Hispanic HIV/AIDS Prevention Services Initiative that will include producing and packaging an HIV/AIDS Prevention and Education Hispanic Countywide Campaign by:

- ◆ Promoting reduction of high-risk behaviors for persons who are not currently HIV infected.
- ◆ Including information for HIV infected persons who are not aware of their HIV status or of available care and services.
- ◆ Directing information at the main foundation of the Hispanic culture and community.
- ◆ Including following major components:
 - Contracting Professional Services to design develop and implement the graphic components of the Hispanic HIV/AIDS Prevention and Education Initiative.
 - Advertising, displaying and distribution of HIV/AIDS prevention and education messages through billboards, bus shelters and in public transportation throughout specific locations in Miami-Dade County.
 - Hiring new staff person under the position of Outreach Worker/Community Liaison to conduct HIV/AIDS counseling and testing, organize and facilitate community outreach campaigns and HIV/AIDS focus groups.
 - Increasing the Title I Case Manager's time from part-time to full-time to better manage a growing caseload of up to 70 clients from the Hispanic community who have HIV or AIDS.

Fiscal Year 2005-06 (Contract II)

Develop and implement a "Latinas Your Health Counts" Hispanic HIV/AIDS Prevention Initiative Media Campaign by:

- ◆ Contracting Professional Services to design develop and implement the graphic components of the Hispanic HIV/AIDS Prevention and Education Initiative.
- ◆ Advertising, displaying and distribution of HIV/AIDS prevention and education messages through billboards, bus shelters and in public transportation throughout specific locations in Miami-Dade County.

Observations

Our review of internal controls and established targets indicated that controls were generally adequate and Union Positiva was, for the most part, in

compliance with applicable laws and procedures. Principal observations are listed below.

1. Observation applicable to scope of services under Contract I only:

A review of payroll records (October 1, 2005 through March 31, 2006) shows that Union Positiva hired a new staff person under the Outreach Worker/Community Liaison as required by the Scope of Services. This position is responsible for assessment of client needs, eligibility screening, conducting secondary prevention services and conducting the required follow-up and referrals.

2. Observations applicable to scope of services under both Contracts I and II:

a. Union Positiva provided us with documentation/pictures of 10 billboards and a list of addresses of posters posted at approximately 30 different bus stops that were designed for the Media Campaign Initiative for HIV/AIDS testing awareness. They were enthusiastic about how the campaign has been successful in bringing awareness to the public and ultimately bringing clients to get tested for HIV.

b. A review of timecards (October 1, 2005 through March 31, 2006) showed that the Title I Case Manager worked full time to fulfill the provisions of the scope of services requiring Union Positiva to increase Title I Case Manager's hours of availability to full-time.

c. It was also noted that the Title I Case Manager provided services to over 100 clients per month, October 1, 2005 to March 31, 2006, an increase from the total of three (3) clients provided services in the months preceding the CBO contract award.

d. Contracts were signed at least six (6) months after the effective date of the agreement.

Contracts	Effective Dates	Date Signed	Months after Effective Date
Contract I	10/1/04 – 02/28/06	05/16/05	7 months
Contract II	10/1/05 – 09/30/06	04/10/06	6 months

e. Union Positiva submitted late Monthly Reimbursement Request forms for the months of July, September, December 2005, and January through March 2006.

- f. Union Positiva did not submit Monthly Progress (Programmatic) Reports as required by Article XVII, Section J of the agreement for the quarters ended September 30, 2005, December 31, 2005, and March 31, 2006.
- g. Union Positiva did not have certified/audited financial statements for fiscal years 2004 and 2005 as required by Article XVII, Section E of the agreement.

Action taken: By the time of this report, Union Positiva engaged the services of Goldstein, Schechter Price Lucas Horwitz & Co., P.A. to conduct the certified/audited financial statements of the agency for fiscal years 2004 and 2005.

- h. Union Positiva did not have available for our inspection IRS Form 990, *Return of Organization Exempt from Income Tax* for 2004 and 2005, and IRS Form 941, *Employer's Quarterly Federal Tax Return*, for the quarters ended September 30, 2005, December 31, 2005, and March 31, 2006. The Executive Director assured us that IRS Form 941 had been prepared as required and was maintained offsite by their contracted payroll processor. Copies of these documents should be made available for inspection during our next visit to Union Positiva.

Action taken: By the time of this report, Union Positiva provided copies of IRS Form 990 but not IRS Form 941.

- i. Union Positiva occasionally provided services to juvenile clients, services for which §39.076 and 39.001, Florida Statutes, requires employees and subcontracted personnel have a satisfactory background check through an appropriate screening agency (i.e., the Florida Department of Juvenile Justice, Florida Department of Law Enforcement or Federal Bureau of Investigation). Union Positiva did not have documentation of the background screenings available for inspection, but the Executive Director assured us that it had been accomplished. Copies of these documents should be made available for inspection during our next visit to Union Positiva.

Conclusion

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.

Ms. Doralba Munoz, MPH

November 9, 2006

Page 5 of 5

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,

A handwritten signature in black ink, appearing to read "Charles Anderson". The signature is fluid and cursive, with a long horizontal stroke at the end.

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