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February 15, 2007

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Charles Anderson, CPA
Commission Auditor

Mr. Gamaliel Rivera
President/CEO
Borinquen Health Care Center, Inc.
3601 Federal Highway
Miami, Florida 33137

**RE: Borinquen Health Care Center, Inc.: Reviews of FY 2005-06
General Fund HIV/AIDS Awareness Program Contracts**

We have reviewed the Borinquen Health Care Center, Inc. (BHCC) documentation of expenditures for the quarters ended June 30, 2006, and September 30, 2006, pursuant to their Miami-Dade County General Funds Contracts for HIV/AIDS awareness programs.

On September 22, 2005, the BCC approved Ordinance No. 05-173, the FY 2005-06 Miami-Dade County Countywide Budget Ordinance, which approved a Community Based Organization (CBO) contract award of \$100,000 for BHCC (Contract).

The objective of our examinations was to conduct a limited review of the use of funds allocated to BHCC. 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 was unchanged from the quarters reviewed in our previous report, issued on November 3, 2006, and provided for the following projects.

- ◆ Contact 100 individuals each month to educate them on HIV/AIDS transmission, testing and treatment options.¹
- ◆ Conduct four (4) HIV/AIDS group level educational sessions every month, with at least ten (10) participants in each group;
- ◆ Assist with the coordination of and participation in educating the target population about HIV/AIDS at two (2) health fairs every month;
- ◆ Collaborate with four (4) community publications to educate the target population on HIV/AIDS every month;
- ◆ Visit four (4) beauty salons and four (4) barber shops every week to distribute educational materials and educate the clients on HIV/AIDS;
- ◆ Visit four (4) laundry places every week to post HIV/AIDS related educational materials and provide education at the busiest time during the day; and
- ◆ Evaluate the target population's knowledge of HIV/AIDS at the end of every individual and group educational session using a short version of the Knowledge, Attitude, Behavior and Belief (KABB) pre and posttest questionnaires.

Observations

Our review of internal controls and established targets indicated that controls were generally adequate and, except as noted below, BHCC was in compliance with applicable laws and procedures.

BHCC activity logs indicated compliance with the requirement to contact 100 individuals each month to educate them on HIV/AIDS transmission, testing and treatment options. Compliance was achieved through combination of contacts made through group level sessions, health fairs and other individual contacts.

Although BHCC conducted HIV/AIDS group level educational sessions during the periods under review, April and June 2006 each had three (3) HIV/AIDS group level educational sessions rather than the four (4) sessions every month as specified in the contracted scope of services. Sign-in sheets were not available to verify the number of attendees for some of the sessions. BHCC held one (1) more than the required number of sessions in July 2006. BHCC's reported performance on this element of the Scope of Services reflected substantial improvement over the periods in our previous review.

During the quarters reviewed in this report, BHCC reported participation in a total of 25 health fairs, 13 more than the 12 required by the Scope of Services.

¹ Correction: Our previous report on BHCC mistakenly listed this as a quarterly requirement in the Scope of Services but correctly recognized it to be a monthly requirement in the examination and discussion of compliance.

We noted again that, as was reported in our previous review, BHCC did not collaborate with four (4) community publications every month to educate target population on HIV/AIDS as required by the scope of services. Also as previously reported, BHCC staff indicated that this was due to non-cooperation by publishers and not for lack of effort by BHCC. However, BHCC did create and distribute their own monthly newsletter, the “*Borinquen Health Care Center Newsletter*,” during the period under review.

BHCC’s schedule indicated weekly staff visits to four (4) barber shops, beauty shops and laundry places, respectively, to distribute educational materials and educate the clients on HIV/AIDS during the period being reviewed.

BHCC showed evidence of having evaluated their target population’s knowledge of HIV/AIDS by using a short version of the Knowledge, Attitude, Behavior and Belief (KABB) pre and posttest questionnaire, which is also printed in their monthly newsletter.

The following table summarizes BHCC program performance for the periods reviewed.

Months	Group Level Educational Sessions conducted per month	Health Fairs conducted per month	Individual contacts per month at Health Fairs	Monthly Community Publication
April 06	3	4	48	1*
May 06	4	4	57	1*
June 06	3	3	43	1*
July 06	5	5	50	1*
Aug 06	4	4	68	1*
Sept 06	4	5	77	1*

* BHCC’s *Borinquen Health Care Center Newsletter*

BHCC submitted Monthly Progress Reports as required by Article XIX, Section J of the agreement for the period under review.

BHCC submitted late Monthly Reimbursement Request forms for all the months under review. Article XV, Section C of the contract specifies that Monthly Reimbursement Requests be submitted to the Office of Strategic Business Management (OSBM) no later than the 25th day of the month following the month/quarter for which reimbursement is requested.

Expenditures for quarter ended June 30, 2006:

Salaries including fringe benefits	\$ 17,663.00
Program supplies	\$ 1,299.72
Total	\$ 18,962.72

Expenditures for quarter ended September 30, 2006:

Salaries including fringe benefits	\$ 50,765.70
Promotional Incentive	\$ 500.00
Website expense	\$ 2,000.00
Total	\$ 53,265.70

The total reimbursed under this Contract for the period reviewed (April 1, 2006 through September 30, 2006) was \$ 72,228.42.

The grand total reimbursed for this FY 05-06 Contract (October 1, 2005 to September 30, 2006) was \$ 89,630.84.

Conclusion

We continue to recommend that BHCC and the County consider whether the Scope of Services should be amended to alter the existing requirement to collaborate with four (4) community publications every month.

We also recommend BHCC submit more timely monthly reimbursement requests.

Except as noted above, nothing else came to our attention to indicate that the specified elements, accounts or items reviewed for the quarters ended June 30, 2006, and September 30, 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

Mr. Gamaliel Rivera

February 15, 2007

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c: Honorable Carlos Alvarez, Mayor
Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners
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Chris Mazzella, Inspector General
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