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February 28, 2007

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Ruth Shack
President
Dade Community Foundation
200 South Biscayne Boulevard, Suite 505
Miami, Florida 33131

**RE: Review of HIV/AIDS Community-Based Organization
Expenditures by Dade Community Foundation**

We have reviewed the Dade Community Foundation (Dade Foundation) documentation of expenditures for the quarters ended December 31, 2005, March 31, 2006, June 30, 2006, and September 30, 2006, pursuant to their Miami-Dade County general fund contracts for HIV/AIDS awareness programs.

On September 23, 2004, the Board of County Commissioners (BCC) approved Ordinance No. 04-167, the FY 2004-05 Miami-Dade County Countywide Budget Ordinance, which included a Community Based Organization (CBO) contract award of \$350,000 for Dade Foundation (Contract I). The contract was executed on February 15, 2005 with an effective term of October 1, 2004 through August 31, 2006.

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 \$350,000 for Dade Foundation (Contract II). The contract was executed on January 4, 2006 with an effective term of October 1, 2005 through August 31, 2007. The contract was amended on February 28, 2006 increasing the award amount to \$377,500 with the difference of \$27,500 being carryover of unobligated amounts from Contract I. On July 14, 2005, Dade Foundation requested and was granted a one-month extension to the deadlines for making grant awards and for grantee reporting.

The objective of our examination was to conduct a limited review of the use of funds allocated to Dade Foundation, including examination of compliance with the contracts. To achieve this objective, we reviewed performance and

compliance to targets established in the Scope of Services. This review consisted principally of inquiries of personnel, observations, examination of documentation and analytical procedures applied to financial and programmatic data. 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 and programs, taken as a whole.

Each of these contracts was structured for an effective term of more than one year to allow Dade Foundation several months to solicit grant proposals from interested applicants, followed by a year for the selected grantees to execute their proposals.

Each contract permitted an individual applicant to receive a grant of up to \$30,000. The maximum permissible grant for combined applications with two (2) or more participating organizations was \$75,000 under Contract I and \$60,000 under Contract II.

The Scope of Services in each of these contracts was identical except for the amount funded and the dates. The Scope of Services specified the following requirements.

- Convene an AIDS Advisory Committee that is representative of the Miami-Dade County community, the populations impacted by the epidemic, people who are infected and affected by HIV/AIDS, and funders to the Partnership to assist the Foundation in the grant making process.
- Revise and distribute AIDS Partnership Request for Proposals (RFP) and host informational and technical assistance workshop.
- Award one-year grants to support projects implemented by an individual organization and for projects that represent viable collaborations between two or more organizations. Funds will be used to support organizations whose proposed projects demonstrated the greatest potential to achieve the priorities established for this program and to have significant impact within the community, and whose organizations demonstrated the strongest capacity to carry out their proposed project.
- Submit interim and final reports packets to the County on activities of the Foundation and on outcomes of the programs by including the following:

- 1) Copies of narratives and financial reports from grantees (subcontractors);
- 2) Copies of canceled checks representing payments made by the Foundation to grantees based on their reports;
- 3) Update on progress relative to this scope of services;
- 4) Financial summary of funds expended from the \$350,000 contract; and
- 5) Report on activities to date and list of subcontractors and contract amounts. The final report is to include close-out reports from all sub recipients, financial information, back-up documentation for reported expenditures (i.e., payments made to contracted agencies) and any other related materials.

Table 1. Performance targets

Required Element of Scope of Services	Contract I	Contract II
Convene an AIDS Advisory Committee	1/31/05	2/28/06
Revise and distribute RFP	1/30/05	1/30/06
Grant period for grantees (subcontractors)	6/1/05 – 5/30/06	6/1/06 – 5/30/07
Report due from grantees	9/15/05; 12/15/05; 3/15/06; 6/30/06	9/15/06; 12/15/06; 3/15/07; 6/30/07
Progress Report due to the County	5/31/05; 10/15/05; 1/15/06; 4/15/06; 8/31/06	5/31/06; 10/31/06; 1/31/07; 4/30/07; 8/31/07

Observations

General

We noted that Dade Foundation complied with the requirements stated in Article XVII, Section I of Contract I, and Article XIX, Section J of Contract II, of submitting their Progress Reports on time with pertinent documentation.

Contract I

In response to Dade Foundation’s RFP pursuant to Contract I, Dade Foundation received a total of 25 proposals for funding and awarded 11 grants, totaling \$350,000. See Table 2 on the next page.

Table 2. Organizations (subcontractors) provided awards and payments by Dade Foundation pursuant to Contract I

Organization	Grant Awarded	1 st	2 nd	3 rd	4 th	Contract I Totals	
		Payment 11/23/05	Payment 3/3/06	Payment 5/31/06	Payment 8/31/06	Payments	Balance
Adult and Juvenile Educational Services, Inc.	\$15,000	\$3,750	\$3,750	\$3,750	\$3,750	\$15,000	\$0
Community-Jail Linage Coalition, Inc.	30,000	7,500	7,500	15,000	0	30,000	0
Hep-C Alert, Inc.	25,000	6,250	12,500	6,250	0	25,000	0
League Against AIDS, Inc.	50,000	12,500	10,000	0	0	22,500	27,500
Mothers' Voices of South Florida, Inc.	47,000	11,750	11,750	11,750	11,750	47,000	0
MUJER	30,000	7,500	7,500	15,000	0	30,000	0
Pridelines Youth Services, Inc.	30,000	7,500	15,000	7,500	0	30,000	0
South Beach AIDS Project, Inc.	30,000	7,500	0	22,500	0	30,000	0
Theodore R. Gibson Memorial Fund, Inc.	13,000	6,500	6,500	0	0	13,000	0
United Foundation for AIDS, Inc.	20,000	5,000	5,000	7,350	2,650	20,000	0
University of Miami Department of Pediatrics	60,000	15,000	15,000	30,000	0	60,000	0
Totals	\$350,000	\$90,750	\$94,500	\$119,100	\$18,150	\$322,500	\$27,500

Grand total paid to sub-contractors under Contract I was \$322,500.

Contract II

For Contract II, Dade Foundation received a total of 18 proposals for funding and awarded 10 grants. This included \$350,000 allocated through Contract II and \$27,500 in unexpended funds from Contract I, for a total of \$377,500. See Table 3 on the next page.

Conclusion

Nothing came to our attention to indicate that the specified elements, accounts or items reviewed for the quarters ended December 31, 2005, March 31, June 30, 2006, and September 30, 2006 were not materially valid and reliable.

Table 3. Organizations (subcontractors) provided awards and payments by Dade Foundation pursuant to Contract II

Organization	Grant Awarded	1st Payment 10/31/06	Balance
Camillus Health Concern	\$30,000	\$7,500	\$22,500
Deaf Service Bureau, Inc.	28,000	7,000	21,000
Empower U, Inc.	57,500	19,167	38,333
Grubstake Resources for Recovery, Inc.	15,000	3,750	11,250
Hep-C Alert, Inc.	30,000	7,500	22,500
King David Foundation, Inc.	50,000	12,500	37,500
Mothers' Voices of South Florida, Inc.	47,000	10,000	37,000
MUJER	30,000	7,500	22,500
University of Miami Department of Pediatrics	60,000	15,000	45,000
Village South, Inc.	30,000	10,000	20,000
Totals	\$377,500	\$99,917	\$277,583

Thank you for the courtesies and cooperation extended to our staff during the review process and for the completeness of your documentation. 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 Bruno A. Barreiro
- and Members, Board of County Commissioners
- George Burgess, County Manager
- Murray A. Greenberg, County Attorney
- Chris Mazzella, Inspector General
- Suzanne M. Torriente, Chief of Staff/Assistant County Manager
- Jennifer Glazer-Moon, Director, Office of Strategic Business Management
- Cathy Jackson, Director, Audit and Management Services Department
- Abigail Price-Williams, Assistant County Attorney