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October 1, 2007

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Rev. Milton Broomfield  
Senior Pastor  
Greater Bethel A.M.E. Church  
245 N.W. 8<sup>th</sup> Street  
Miami, Florida 33136

**RE: Greater Bethel A.M.E. Church: Reviews of FY 2005-06 General Fund HIV/AIDS Awareness Program Contract**

We have reviewed Greater Bethel A.M.E. Church (Greater Bethel) documentation of expenditures prepared pursuant to the General Funds Contract for HIV/AIDS awareness programs for the quarters ended June 30, 2006 and September 30, 2006.

On September 22, 2005, the Board of County Commissioners (BCC) approved Ordinance No. 05-173, the FY 2005-06 Miami-Dade County Countywide Budget Ordinance which included a Community Based Organization (CBO) contract award of \$100,000 for Greater Bethel (Agreement). The Agreement is administered by the Miami-Dade County Office of Strategic Business Management (OSBM) and was signed on December 20, 2005.

The objective of our examinations was to conduct a limited review of the use of funds allocated to Greater Bethel, including examination of compliance with the contract. To achieve this objective, we reviewed performance and accomplishment of goals established in the Scope of Services. This review consisted principally of inquiries of personnel, observations, and examinations of documentation, financial records 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 taken as a whole.

The Scope of Services requires that, during the contract period, Greater Bethel organize small community forums to share information and literature related to HIV/AIDS, encourage HIV testing and refer persons for health care and support services as necessary.

Goals specified in the Scope of Services included:

- ◆ Implementing five (5) groups that serve approximately 100 persons for the FY 2005-06;
- ◆ Organizing three (3) Health Festivals;
- ◆ Visiting bars, parks, street gatherings and homeless 'hangouts,' making 2,600 non-duplicated contacts;
- ◆ Mobilizing a minimum of four (4) faith-based and/or community organizations that do not presently have any HIV/AIDS awareness program; and
- ◆ Referring clients to other support services, as needed.

### **Observations**

Our review of internal controls and contract compliance indicated that, since our previous reviews as documented in our report dated September 29, 2006, Greater Bethel improved attainment of, and in many cases exceeded, the goals outlined in the Scope of Services for the FY 2005-06 Agreement.

Agreement Compliance: During the quarters reviewed for this report, which constituted the second half of the contract period of the FY 2005-06 Agreement, Greater Bethel had:

- ◆ Implemented ten (10) small community/group forums, with a total of 115 persons in attendance, to share information and literature related to HIV/AIDS, encourage HIV testing and refer persons for health care and support services as necessary. (FY 2005-06 totals in this category exceeded contract goal.)
- ◆ Organized four (4) "Health Festivals" as part of the strategy to organize small community forums to share information and literature related to HIV/AIDS, encourage HIV testing and refer persons for health care and support services as necessary. (FY 2005-06 totals in this category exceeded contract goal.)
- ◆ Made 1,904 non-duplicate contacts by continuous visitations to bars, parks, street gatherings and homeless 'hangouts' to hand out literature on HIV/AIDS prevention, safe sex, abstinence, and also inform clients of sites and times for STD/HIV and AIDS testing.
- ◆ Mobilized two (2) (50%) of the contract's total requirement for four (4) faith-based and/or community organizations that do not presently have any HIV/AIDS awareness program.
- ◆ Documented 61 referrals of clients to other support services, as needed.
- ◆ Provided IRS Form 941, Employer's Quarterly Federal Tax Return.
- ◆ In our reviews of community based organizations (CBOs) with Miami-Dade County General Funds Contracts for HIV/AIDS awareness programs, we have noted that several CBOs have had difficulty complying with the requirement for submission of monthly/interim Progress Reports. In this review, we observed that Greater Bethel had not submitted progress reports monthly. Instead, reports for the months of April through June 2006 were submitted on September 6, 2006, and reports for the months

of July through September 2006 were submitted on December 12, 2006. See Conclusions and Suggestions for Improvement, at the end of this report, for further discussion of Progress Reports.

Table 1 provides more information on goal attainment.

**Table 1. Goal Attainment**

	Community Groups/Forums	Persons attending Groups/Forums	Health Festivals	Non-duplicate contacts	Mobilized faith- based/CBO	Referrals
Goal (for entire FY)	5	100	3	2,600	4	n/a
1 <sup>st</sup> & 2 <sup>nd</sup> quarters per our previous report of 9/29/06	2	N/A	3	36	1	21
<u>3<sup>rd</sup> Quarter</u>						
April 06	1	50	None	None	None	3
May 06	2	18	1	588	None	6
June 06	2	61	1	470	None	46
<u>4<sup>th</sup> Quarter</u>						
July 06	1	54	None	396	None	Yes
August 06	3	42	None	None	1	None
Sept 06	1	19	2	450	None	6
Grand Total	12	244	7	1,940	2	82
Pct of Goal Attained	240%	244%	233%	75%	50%	Note 1

Note 1 - No required quantity in Agreement

Reimbursements: Greater Bethel was reimbursed the following amounts:

- ◆ Total amount reimbursed for the quarter ending June 30, 2006 was \$6,225.17.

April	\$ 704.59
May	\$ 2,907.01
June	\$ 2,613.57
<b>Total</b>	<b>\$ 6,225.17</b>

- ◆ Total amount reimbursed for the quarter ending September 30, 2006 was \$10,474.20.

July	\$ 4,395.53
August	\$ 1,532.07
September	\$ 4,546.60
<b>Total</b>	<b>\$10,474.20</b>

- ◆ Total reimbursed for the periods reviewed (April 1, 2006 through September 30, 2006) was \$ 16,699.37.

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- ◆ Grand total reimbursed under this Agreement for the term, October 1, 2006 through September 30, 2006, was \$68,185.87; a balance of \$31,814.13 remained from the Agreement award of \$100,000.

### **Conclusions and Suggestions for Improvement**

Our review showed that most of the goals provided in the Scope of Services of this Agreement were exceeded. In particular, Greater Bethel showed major improvement toward fulfilling goals during the third and fourth quarters. The only goals not fully achieved were: attainment of 2,600 non-duplicate contacts (75% achieved) and mobilization of four (4) faith-based and/or CBOs (50% achieved). Additionally, timing of submission of Progress Reports was not monthly as required by the Agreement.

Progress Reports. Written progress reports are important tools that enable the County and Greater Bethel to track progress toward accomplishment of the services that Greater Bethel agreed to provide in return for County reimbursements. In our reviews of CBOs with Miami-Dade County General Funds Contracts for HIV/AIDS awareness programs, we noted that several CBOs have had difficulty complying with the requirement for submission of monthly/interim Progress Reports.

These contracts already allow CBOs the flexibility to file for reimbursement monthly or quarterly. We suggest that contract language allow the same flexibility in timing for interim Progress Reports and that the Reimbursement Requests and Progress Reports be tied together, thereby potentially reducing the administrative burden on the CBOs yet increasing incentive for Progress Report submission. Additionally, we suggest that the administrative burden of the Progress Reports be reduced by developing pre-formatted, contract-specific Progress Report forms that would permit CBOs to more easily report progress toward the important quantitative and qualitative goals contained in each contract's Scope of Services.

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, 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

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- c: Honorable Carlos Alvarez, Mayor
- Honorable Chairman Bruno A. Barreiro and
- Members, Board of County Commissioners
- George Burgess, County Manager
- R. A. Cuevas, Jr., County Attorney
- Chris Mazzella, Inspector General
- Jennifer Glazer-Moon, Director, Office of Strategic Business
- Management
- Susanne M. Torriente, Chief Assistant County Manager
- Howard Piper, Special Assistant for Management Assessment and
- Performance
- Cathy Jackson, Director, Audit and Management Services Department