



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

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District 5

October 1, 2007

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Chief Executive Officer

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M.O.V.E.R.S., Inc.  
7186 N.W. 14<sup>th</sup> Place

Hon. Audrey M. Edmonson  
District 3

Miami, Florida 33147

Hon. Sally A. Heyman  
District 4

**RE: Minorities Overcoming the Virus through Education,  
Responsibility & Spirituality, Inc.: Reviews of FY 2005-06 General  
Fund HIV/AIDS Awareness Program Contracts**

Hon. Rebeca Sosa  
District 6

Hon. Carlos A. Gimenez  
District 7

We have reviewed 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. Two contracts (Agreements I & II) were in effect during this time period. Both agreements were administered by the Miami-Dade County Office of Strategic Business Management (OSBM). This report is for our reviews of: (a) FY 2005-06 quarters ending December 31, 2005, March 31, 2006, June 30, 2006, and September 30, 2006 under Agreement I; and (b) FY 2005-06 quarter ending September 30, 2006 under Agreement II.<sup>1</sup>

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Agreement I. 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 approved a Community Based Organization (CBO) contract award of \$900,000 for M.O.V.E.R.S (Agreement I). Agreement I was signed on November 23, 2004 and was originally for the term, October 1, 2004 to September 30, 2005.

Hon. Natacha Seijas  
District 13

Charles Anderson, CPA  
Commission Auditor

On March 4, 2005, Amendment #1 to the Agreement I was approved to revise the sections related to Payment Procedures (Article XV.C and D), and to Records, Reports, Audits, Monitoring and Review (Article XVII.F through L).

<sup>1</sup> Reports of: (a) FY 2004-05 reviews under Agreement I were issued on September 23, 2005 and September 29, 2006; and (b) FY 2005-06 reviews for quarters ending December 31, 2005, March 31, 2006, and June 30, 2006 under Agreement II were issued on September 29, 2006.

On September 30, 2005, Amendment #2 to Agreement I was approved, amending the term to be effective, October 1, 2004 to September 30, 2006.

The Scope of Services in Agreement I required M.O.V.E.R.S. to:

- ◆ Through Project Connect, improve access to care and treatment for persons living with HIV/AIDS;
- ◆ Utilize group-level intervention, individual-level interventions, and outreach to educate clients about the risks associated with HIV/AIDS;
- ◆ Serve as a mentor to other faith-based agencies across the State of Florida;
- ◆ Provide clients with access to pastoral care, bereavement and general psychosocial counseling each month; and
- ◆ Maintain records on the Housing Opportunity for People With AIDS (HOPWA) housing program

On June 21, 2005 and February 22, 2006, Revised Budgets for Agreement I were approved by OSBM, modifying the amounts allocated to the list of expenditures that could qualify for reimbursement. The originally Approved Budget and Revised Budgets for Agreement I are as listed in Table 1.

Table 1. Originally Approved and Revised Budgets for Agreement I.

Description	Approved Budget	Revised Budget	% Change	Revised Budget	% Change
	November 23, 2004	June 21, 2005		February 22, 2006	
Past Due Expenses	\$310,188	\$310,188	0%	\$310,188	0%
<b>Pending Settlements</b>					
Monz/Myers	40,000	40,000	0%	12,500	-69%
U.S. Security	60,000	75,000	25%	75,000	0%
<b>Agency Operations</b>					
Executive Director	48,000	86,000	79%	62,655	-27%
Medical Doctor	59,000	30,000	-49%	30,000	0%
Accounting Clerk	20,000	28,000	40%	51,447	84%
Harvey, Branker & Assoc. P.A.	15,000	22,000	47%	22,500	2%
Neilly's Accounting	17,000	25,000	47%	30,825	23%
Computer & Software	6,000	10,000	67%	7,500	-25%
Consulting	7,000	7,000	0%	17,500	150%
Electronic Door & Camera	6,000	6,000	0%	6,000	0%
Health Insurance	45,000	46,000	2%	53,500	16%
Equipment Purchase	2,000	2,000	0%	2,000	0%
Signage	3,500	3,500	0%	1,000	-71%
Operation Expenses	15,000	30,000	100%	30,000	0%
Housing Expenses	50,000	41,210	-18%	41,210	0%
Administrative Support	65,800	118,000	79%	146,175	24%
Operation Reserves	130,512	20,102	-85%	-	-100%
<b>Total Budget Amount</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>0%</b>	<b>\$900,000</b>	<b>0%</b>

Agreement II. On December 20, 2005, another agreement (Agreement II) was made with 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. This report includes our review of the FY 2005-06 quarter ended September 30, 2006 for Agreement II. (Reports on our reviews of FY 2005-06 quarters ended December 31, 2005, March 31, 2006, and June 30, 2006 for Agreement II were issued September 29, 2006.)

The objective of our examinations for both Agreements was to conduct a limited review of the use of funds allocated to M.O.V.E.R.S. We reviewed compliance with the applicable regulations and agreement conditions in the expenditure, control, use and reporting of the 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 taken as a whole.

The Scope of Services in Agreement II required M.O.V.E.R.S. to:

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

### **Observations**

#### **Observations applicable under Agreement I**

Our review observed documentation that M.O.V.E.R.S. provided services through group-level intervention, individual-level intervention, outreach, pastoral care, bereavement, and general psychosocial counseling.

M.O.V.E.R.S. documented provision of pastoral care, bereavement and general psychosocial counseling, for the period reviewed, in a log that showed the name, phone number, race, ethnicity, sex and the time of visit for each client.

Under Agreement I, M.O.V.E.R.S. was reimbursed a total of \$228,705 for FY 2005-06, bringing the multi-year total reimbursement to M.O.V.E.R.S. under this Agreement to \$900,000, the full amount authorized. See Table 2.

Table 2. FY 2005-06 Reimbursements to M.O.V.E.R.S under Agreement I. (Rounded to nearest dollar)

<b>Description</b>	<b>1st Quarter Total</b>	<b>2nd Quarter Total</b>	<b>3rd Quarter Total</b>	<b>4th Quarter Total</b>	<b>FY 2005-06 Total*</b>
<b>Pending Settlements</b>					
Monz/Myers	\$-	\$12,500	\$-	\$-	\$12,500
<b>Agency Operations</b>					
Executive Director	8,811	16,753	19,481	17,609	62,655
Medical Doctor	-	-	-	24,602	24,602
Accounting Clerk	11,312	6,210	8,474	5,100	31,095
Harvey, Branker & Assoc. P.A.	500	-	-	19,000	19,500
Neilly's Accounting	-	4,500	3,000	13,408	20,908
Computer & Software	-	-	900	-	900
Consulting	-	-	-	10,000	10,000
Electronic Door & Camera	-	-	-	-	-
Insurance	5,848	6,935	5,517	4,538	22,839
Equipment Purchase	309	-	-	-	309
Signage	-	-	-	-	-
Operation Expenses	159	-	-	-	159
Housing Expenses	577	-	-	-	577
Administrative Support	9,181	7,969	10,037	10,169	37,356
Operation Reserves	-	-	-	-	-
Less Amount Due General Fund	-	-	-	(14,694)	(14,694)
<b>Total Budget Amount*</b>	<b>\$36,697</b>	<b>\$54,868</b>	<b>\$47,409</b>	<b>\$89,731</b>	<b>\$228,705</b>

\* Column and/or row totals may not equal sum of line items because of rounding.

Observations applicable under Agreement II

M.O.V.E.R.S. documented provision of laboratory services to clients living with HIV/AIDS during the quarter ended September 30, 2006.

M.O.V.E.R.S. was reimbursed a total of \$33,226 for the months of July to September 2006, bringing the total reimbursement to M.O.V.E.R.S. under this Agreement to \$100,000, the full amount authorized. See Table 3.

Table 3. Reimbursements to M.O.V.E.R.S. (July through September 2006).

	<b>July</b>	<b>August</b>	<b>September</b>	<b>4th Quarter Total</b>
<b>Lab Works</b>	\$3,373	-	\$29,853	\$33,226

Observations applicable under both Agreement I and Agreement II

M.O.V.E.R.S. did comply with the requirements of the IRS Forms 990, and 941.

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 M.O.V.E.R.S. submitted most, but not all, required Progress Reports. See Table 4 for Monthly Progress Reports Detail. See Conclusions and Suggestions for Improvement, at the end of this report, for further discussion of Progress Reports.

Table 4. Monthly Progress Reports

<u>Progress Reports Months</u>	<u>Date Submitted</u>
October 2005	January 9, 2006
November 2005	January 9, 2006
December 2005	January 9, 2006
January 2006	August 15, 2006
February 2006	August 15, 2006
March 2006	August 15, 2006
April 2006	August 15, 2006
May 2006	Did Not Submit
June 2006	August 15, 2006
July 2006	August 15, 2006
August 2006	Did Not Submit
September 2006	Did Not Submit

**Conclusions and Suggestions for Improvement**

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

Progress Reports. Written progress reports are important tools that enable the County and M.O.V.E.R.S. to track progress toward accomplishment of the services that M.O.V.E.R.S. 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

Rev. Arthur Gatlin, Jr.

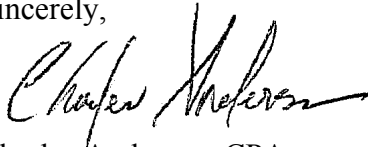
October 1, 2007

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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.

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 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