



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

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October 31, 2005

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Rev. Milton Broomfield, Senior Pastor
245 N.W. 8th Street
Miami, Florida 33136

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District 2

RE: Greater Bethel A.M.E. Church

Hon. Audrey M. Edmonson
District 3

We have reviewed the Greater Bethel A.M.E. Church documentation of expenditures prepared pursuant to the General Funds Contract for HIV/AIDS awareness programs for the quarter ended June 30, 2005.

Hon. Sally A. Heyman
District 4

Hon. Bruno A. Barreiro
District 5

On September 23, 2004, the Board of County Commissioners approved Ordinance 04-167, the 2004-05 Miami-Dade County Countywide Budget Ordinance, which included a Community Based Organization (CBO) contract award of \$100,000 for Greater Bethel A.M.E. Church.

Hon. Rebeca Sosa
District 6

Hon. Carlos A. Gimenez
District 7

The objective of this review was to ensure the ethical and appropriate use of funds allocated to Greater Bethel A.M.E. Church. 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 and analytical procedures applied to financial and programmatic data. It 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.

Hon. Katy Sorenson
District 8

Hon. Sen. Javier D. Souto
District 10

Hon. Jose "Pepe" Diaz
District 12

Hon. Natacha Seijas
District 13

Charles Anderson, CPA
Commission Auditor

The Scope of Services requires Greater Bethel A.M.E. Church perform the following services.

- ◆ 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 by:
 - a. implementing nine (9) groups that serve approximately 135 persons;
 - b. organizing three (3) "Health Festivals"; and
 - c. visiting bars, parks, street gatherings and homeless 'hangouts' and making 3600 non-duplicated contacts.

- ◆ Mobilize a minimum of four (4) faith-based and/or community organizations that do not presently have any HIV/AIDS awareness program; and
- ◆ Refer clients to other support services, as needed.

Observations

Greater Bethel A.M.E. Church had not met some of the targets established in the Scope of Services due to major transitions in the church administration. In the last six months, the church terminated the Senior Pastor, had an interim minister supervising church affairs and also installed a new minister. During this time, some of the outreach ministry employees separated from the church thereby limiting the ability of the church to carry out the established targets.

Our review of internal controls and established targets indicated that controls were generally adequate and Greater A.M.E Church was, for the most part, in compliance with applicable laws and procedures; however, we noted deviations in the following areas.

- ◆ Greater Bethel A.M.E. Church had not implemented the nine (9) groups that were intended to serve approximately 135 persons 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.
- ◆ Greater Bethel A.M.E. Church had not organized three (3) “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.
- ◆ Although Greater Bethel A.M.E. Church had not complied fully with the requirement of making 3600 non-duplicated contacts, they have maintained documentation of 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.
- ◆ Greater Bethel A.M.E. Church had not mobilized a minimum of four (4) faith-based and/or community organizations that do not presently have any HIV/AIDS awareness program.
- ◆ Greater Bethel A.M.E. Church had not referred clients to other support services, as needed.

At the time of this review, Greater Bethel A.M.E. Church had been approved for a reimbursement of \$13,429 as shown in the table below.

Salaries	\$12,236.84
Utilities	\$ 249.99
Insurance	\$ 250.00
Supplies	\$ 692.97
Total	\$13,429.80

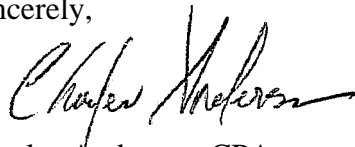
Conclusion

The officials of Greater Bethel A.M.E. Church assured us that all efforts will be made to meet the targets established in the scope of services on or before September 30, 2005.

Except as noted above, nothing else came to our attention to indicate that the specified elements, accounts or items reviewed for the quarter ended June 30, 2005 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 Horace Nwachukwu at (305) 375-4354.

Sincerely,



Charles Anderson, CPA
Commission Auditor

Cc: Honorable Carlos Alvarez, Mayor
Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners
George Burgess, County Manager
Chris Mazzella, Inspector General
Jennifer Glazer-Moon, Director, Office of Strategic Business Management
Cathy Jackson, Director, Audit and Management Services Department