

September 23, 2005

Ms. Carolyn Mathis,
Interim Executive Director
M.O.V.E.R.S., Inc.
7186 N.W. 14th Place
Miami, Florida 33147

**RE: Minorities Overcoming the Virus through Education,
Responsibility & Spirituality (M.O.V.E.R.S.)**

We have reviewed the Minorities Overcoming the Virus through Education, Responsibility and Spirituality (M.O.V.E.R.S.) Inc. documentation of expenditures prepared pursuant to the General Funds Contract for HIV/AIDS awareness programs for the quarters ended December 31, 2004 and March 31, 2005.

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 \$900,000 for M.O.V.E.R.S., Inc.

The objective of this review was to ensure the ethical and appropriate use of funds allocated to M.O.V.E.R.S., Inc. 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.

Ms Carolyn Mathis

October 31, 2005

Page 2

The Scope of Services requires M.O.V.E.R.S., Inc:

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

Observations

We noted that M.O.V.E.R.S., Inc., through Project Connect, improved access to care and treatment for persons living with HIV/AIDS by conducting targeted outreach activities in January and February 2005. HIV/AIDS tests were conducted for the months of January, February, and March 2005. Educational workshops were conducted for the months of January, February, and March 2005.

We reviewed documentation which showed that during the quarter ended March 31, 2005, M.O.V.E.R.S., Inc., through Communities Uniting to Prevent HIV (CUPHIV), utilized group level intervention, individual level intervention, and outreach to educate clients about the risks associated with HIV/AIDS.

M.O.V.E.R.S., Inc. also maintained documentation which showed that through Black Church in Action (BCIA), it had served as a mentor to the below listed faith-based agencies across the State of Florida.

New Covenant Perfecting Ministries, Apopka, FL
New Life Worship Center, Ft. Lauderdale, FL
Harris Chapel UMC/CUSH, Ft. Lauderdale, FL
God's Nation of Reality Christian Network Outreach, Miami, FL
Mount Claire Holiness Church, Miami, FL
Restoration Ministries of Reconciliation, Ocala, FL
More than Conqueror Outreach Ministries, Miami, FL
Bible Baptist Church, Miami, FL
UTM Outreach, Opa Locka, FL
St. Paul A.M.E., West Palm Beach, FL
Dominion International Family Life Center, Hollywood, FL
Inner City Visions Ministry Inc., Jacksonville, FL

Ms Carolyn Mathis

October 31, 2005

Page 3

We were favorably impressed with documentation of M.O.V.E.R.S., Inc. provision of pastoral care, bereavement and general psychosocial counseling for the period January 2005 through March 2005. M.O.V.E.R.S. maintained a log that showed the name, phone number, race, ethnicity, sex and the time of visit for each client.

We also reviewed documentation of eligibility, application, verification and inspections maintained on all HOPWA housing program participants and found no deviations.

Table I below details the expenditures of the initial disbursement.

TABLE I

Buildings and Maintenance	\$ 19,810
Insurance	\$ 11,443
Loan/Interest Expense	\$ 67,080
Legal	\$ 10,581
Office Expense	\$ 16,603
Professional	\$ 46,027
Repairs	\$ 2,189
Supplies	\$ 14,403
Taxes	\$112,712
Utilities	\$ 11,034
Awards and Donations	\$ 1,500
Total	\$313,382

Table II below shows the remaining expenditures through the quarter ended March 31, 2005.

TABLE II

Office Expense	\$ 77,498
Insurance	\$ 8,838
Building & Maintenance	\$ 6,681
Professional Services	\$ 30,159
Administrative Expense	\$ 58,152
Housing Expense	\$ 16,525
Operation Expense	\$ 11,071
Total	\$208,923

Conclusion

At the time of this review, M.O.V.E.R.S., Inc. had received \$441,829 and had accomplished the activities outlined in the Scope of Services for the quarters ended December 31, 2005 and March 31, 2005.

Ms Carolyn Mathis

October 31, 2005

Page 4

Based on our limited review, we were not aware of any material deficiencies pertaining to the operations of M.O.V.E.R.S., Inc.

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