



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

July 10, 2009

Hon. Dennis C. Moss
Chairman
District 9

Rev. Samuel E. Sullivan I
Senior Pastor

Hon. Jose "Pepe" Diaz
Vice Chairman
District 12

Greater Bethel African Methodist Episcopal Church
245 N.W. 8th Street
Miami, Florida 33136

Hon. Barbara J. Jordan
District 1

Hon. Dorrin D. Rolle
District 2

RE: Greater Bethel A.M.E. Church: Review of FY 2006-07 General Fund HIV/AIDS Awareness Program Contract

Hon. Audrey M. Edmonson
District 3

We have reviewed the Greater Bethel A.M.E. Church (Greater Bethel) documentation of expenditures prepared pursuant to the FY 2006-07 General Funds Contract (Agreement) for HIV/AIDS awareness programs for the quarters ended December 31, 2006, March 31, 2007, June 30, 2007 and September 30, 2007. The Agreement was administered by the Miami-Dade County Office of Strategic Business Management (OSBM).

Hon. Sally A. Heyman
District 4

Hon. Bruno A. Barreiro
District 5

Hon. Rebeca Sosa
District 6

Hon. Carlos A. Gimenez
District 7

Hon. Katy Sorenson
District 8

Hon. Sen. Javier D. Souto
District 10

On September 20, 2006, the Board of County Commissioners (BCC) approved Ord. No. 06-130, the FY 2006-07 Miami-Dade County Countywide Budget Ordinance, which included a Community Based Organization (CBO) award of \$100,000 for Greater Bethel. The Agreement with Greater Bethel was signed on November 15, 2006 and was for the term October 1, 2006 to September 30, 2007.

Hon. Joe A. Martinez
District 11

Hon. Natacha Seijas
District 13

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Charles Anderson, CPA
Commission Auditor

The Scope of Services required 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 healthcare and support services as necessary.

Goals specified in the Scope of Services included:

- Implementing five (5) groups that serve approximately 100 persons;
- 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 October 1, 2007, Greater Bethel A.M.E Church improved attainment of, and in some cases exceeded, the goals outlined in the Scope of Services for the FY 2006-07 Agreement. Exceptions to full compliance with the Agreement are listed below.

Agreement Compliance: During the quarters reviewed for this report, Greater Bethel had the following accomplishments. (Attachment 1 provides additional details on goal attainment.)

- Implemented twenty-three (23) small community/group forums, with a total of 311 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. (Exceeded contract goal.)
- Organized six (6) “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. (Exceeded contract goal.)
- Made 2,702 non-duplicated 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. (Exceeded contract goal.)
- Mobilized one-hundred (100) 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. (Exceeded contract goal.)
- Documented 120 referrals of clients to other support services, as needed.

Exceptions: (Attachment 2 lists correspondence relating to the exceptions.)

- Submitted late progress reports,
- Submitted late IRS form 941 – Quarterly Federal Tax Return Reports;
- Submitted monthly reimbursement requests for expenses incurred before the contract period,
- Was not in compliance with insurance requirements, and
- Submitted untimely electric and telephone services payments.

Reimbursements:

Greater Bethel was reimbursed a total of \$47,002.36 for services provided during FY2006-07, and a 25% advance payment of \$25,000 was issued on November 21, 2006. (See Attachment 3 for reimbursement details.)

Grand total reimbursed under this Agreement for the term, October 1, 2006 through September 30, 2007, including 25% advance payment was \$ 72,002.36; a balance of \$27,997.64 remained from the Agreement award of \$100,000. See Attachment 3 for detailed expenditures.

Utility Payments:

We observed that Greater Bethel was consistently late in making payments on utility invoices, and that November 2007 invoices for their electric and telephone services were missing. (See Attachment 4 for additional details concerning electric and telephone payments.)

Conclusion

Our review showed that the goals provided in the Scope of Services of this Agreement were met or exceeded. In FY 2006-07, Greater Bethel improved upon goal achievement when compared to goal achievement reported in FY 2005-06.

Exceptions existed to full compliance with certain Agreement requirements for reports, insurance and other requirements as indicated on p. 2 of this report.

We recommend Greater Bethel submit timely progress reports monthly, thereby enabling both the County and Greater Bethel to track progress toward accomplishment of the services that Greater Bethel agreed to provide in return for County reimbursements.

We recommend Greater Bethel, pursuant to Article VI (B)(1)(a-d) & 2, and XV(C) of the Agreement, submit timely and accurate monthly reimbursement requests, and comply with insurance requirements. Submitting timely reimbursement requests and being in compliance with all parts of the agreement would enable the County to expedite reimbursements to Greater Bethel, and in turn, assist Greater Bethel to be up-to-date with their business expenses.

We recommend that in any future agreement, wording on Progress Reports be revised to coincide with the frequency and timing of Requests for Payment. This would assist both parties by allowing side-by-side comparisons of requests for payment and of services provided.

Except as noted above, nothing else came to our attention to indicate that the specified elements, accounts, or items reviewed for the period under review, were not materially valid and reliable.

Additional Information

Voluntary Termination of Agreement:


On June 21, 2008, OSBM accepted the request by Greater Bethel to terminate the contract agreement and withdraw from participation in the FY 2007-08 General Funds HIV/AIDS-related service program.

Office of Grants Coordination:

Commencing FY 2008-09, the new Miami-Dade County Office of Grants Coordination became the administrator for these grants.

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, Office of the Commission Auditor, at (305) 375-1826.

Sincerely,



Charles Anderson, CPA
Commission Auditor

Attachments:

1. Goal Attainment
 2. Correspondence between OSBM and Greater Bethel
 3. Reimbursements Details
 4. Electric and Telephone Payment Details
- c: Honorable Carlos Alvarez, Mayor
Honorable Chairman Dennis C. Moss
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
Cathy Jackson, Director, Audit and Management Services Department
Dan Wall, Director, Office of Grants Coordination

Attachment 1

Goal Attainment

	Community Groups/Forums	Persons attending Groups/Forums	Health Festivals	Non- duplicated contacts	Mobilized faith- based/CBO	Referrals
Goal (for entire FY)	5	100	3	2,600	4	n/a
<u>1st Quarter</u>						
October 06	1	60	None	None	None	Yes
November 06	1	21	None	None	1	Yes
December 06	2	230	None	154	2	42
<u>2nd Quarter</u>						
January 07	1	N/P	1	260	11	22
February 07	3	N/P	3	270	70	39
March 07	2	N/P	1	288	6	7
<u>3rd Quarter</u>						
April 07	2	N/P	1	236	2	6
May 07	5	N/P	N/P	261	2	N/P
June 07	2	N/P	N/P	256	1	N/P
<u>4th Quarter</u>						
July 07	1	N/P	N/P	216	3	N/P
August 07	3	N/P	N/P	519	2	N/P
Sept 07	N/P	N/P	N/P	242	N/P	4
Grand Total	23	311	6	2,702	100	120
Pct of Goal Attained	460%	311%	200%	104%	2500%	Note 1

Note 1 - No required quantity in Agreement

Attachment 2

Correspondence between OSBM and Greater Bethel

Date	Description
Missing IRS form 941, and Progress Reports	
December 5, 2006	Did not submit the required IRS form 941 and monthly progress reports for the quarter ending September 30, 2006.
Noncompliance with Monthly Reimbursement Request, and required documentation	
March 8, 2007	Submitted inaccurate information and failed to submit proper supporting documentation on their monthly reimbursement requests for October through December 2006, and January 2007; resulting in reimbursement requests being disallowed, by OSBM.
March 19, 2007	Reiterated Greater Bethel submitted inaccurate and missing information on their monthly reimbursement requests for October through December 2006, and January 2007; missing Progress Reports for the same months mentioned and fourth quarter IRS form 941.
Noncompliance with Monthly Progress Report timeliness requirement	
June 19, 2007	Greater Bethel submitted late Monthly Progress Reports for December 2006, February, and March 2007, and missing January 2007.
Noncompliance with insurance requirement	
June 21, 2007	Notice of Cancellation for insurance coverage effective June 25, 2007, (public liability, and auto insurance).
June 25, 2007	OSBM reminded Greater Bethel of the insurance noncompliance.
June 29, 2007	Greater Bethel replied to noncompliance of insurance requirement: "I left a message... to (Insurance Agent from GuideOne). They're out of the office until Monday. I will be sure to follow-up with your office at that time..."
Memo of final dates to submit required documentation for the FY	
August 06, 2007	OSBM sends out general email to all HIV/AIDS related services providers reminding providers of the end of the agreements effective term is September 30, 2007, Budget revisions deadline to be August 17, 2007, and final date to submit reimbursements requests is November 29, 2007. "No late submissions will be accepted.... No exceptions to these deadlines." A note of proposed budget reduction for FY2007-08 is also mentioned in the correspondence.
Financial Statements	
September 05, 2007	OSBM questioned Greater Bethel's of their submittal of Greater Bethel's financial statements for January 31, 2006 through January 31, 2007.
Noncompliance with insurance requirements	
September 18, 2007	Notice from GSA of insurance noncompliance with automobile (hired & non-owned vehicles, and all owned vehicles), Public Liability, and Worker's Compensation.
October 02, 2007	Insurance compliance still not met for all owned autos and worker's compensation.

Attachment 2

Date	Description
Memo of final dates to submit required documentation for the FY	
October 02, 2007	Reminder from OSBM to HIV/AIDS related services providers of last date to submitted final reimbursement reports along with all supporting documentations.
Noncompliance with insurance requirement	
October 03, 2007	Memo regarding fiscal hold due to noncompliance with Risk Management.
October 03, 2007	Memo regarding pending information from Greater Bethel "Certificate of Insurance for Worker's Comp. and all owned autos."
November 14, 2007	Memo tracking correspondence of noncompliance with insurance requirements - "For the last six (6) months we have been waiting for the agency to provide proof of insurance.
November 14, 2007	Memo providing November 30, 2007 deadline for compliance with insurance requirement.
Memo of final dates to submit required documentation for the FY	
November 15, 2007	Reminder from OSBM to HIV/AIDS related services providers of last date to submitted final reimbursement reports along with all supporting documentations to be November 29, 2007.
Noncompliance with insurance requirement	
November 16, 2007	Greater Bethel noncompliance with insurance requirement (Certificate of Insurance not accepted by Risk Management due to number of days written notice of cancellation).
December 06, 2007	Greater Bethel noncompliance with insurance requirement (Certificate of Insurance not accepted by Risk Management due to insured name provided).
December 13, 2007	OSBM internal memo requesting status of Greater Bethel insurance requirements
December 17, 2007	Correspondence between Wilson, Washburn and Forster Insurance and Greater Bethel providing name provided in the Certificate of Insurance.
December 17, 2007	Memo from Greater Bethel to OSBM, providing status of noncompliance with coverage for the month of February through March 2007.
December 18, 2007	Letter from Church Mutual Insurance Company Re: Business Automobile Policy for the dates of February 1, 2007 through February 27, 2007.
December 27, 2007	OSBM advised Greater Bethel of a Notice of Insurance Cancellation effective December 26, 2007 received by GSA Risk Management. Correspondence provides: "still have pending the issue of the insurance gap at the beginning of the year. ... Not in compliance with insurance since beginning of year 2007; reimbursement requests are on hold for more than six (6) months and the new contract for year 2007-08 cannot be executed until the insurance issue is resolved....."

Attachment 2

Date	Description
FY2007-08 Agreement pick-up by Greater Bethel and noncompliance with insurance requirement	
January 04, 2008	Greater Bethel picked-up new contract for FY 2007-08. Greater Bethel mentioned that the church named a new pastor two weeks ago. ... New pastor has not made a decision in reference to the compliance of insurance requirement.
Noncompliance with insurance requirement	
January 8, 2008	Correspondence from OSBM to Greater Bethel referring to noncompliance of insurance requirement – memo provides: “This Office has attempted to resolve these issues by contacting your organization by telephone, electronic mail and U.S. mail on the following occasions: June 21, 2007, September 18, 2007, October 3, 2007, November 15, 2007, December 6, 2007, December 13, 2007, December 17, 2007, December 27, 2007, and January 4, 2008. To this date, the County’s Risk Management Division has not cleared your organization’s non-compliant insurance status.” “Due to noncompliance...FY2007-08 contract agreement will not be executed and pending reimbursement requests from FY 2006-07 will not be paid unless the Certificate of Insurance is received by this office no later than Thursday, January 17, 2008.”
January 08, 2008	Correspondence faxed from Greater Bethel to OSBM with copies of Certificate of Insurance.
January 11, 2008	Correspondence from OSBM providing receipt of Certificate of Insurance and that Risk Management has not given approval due to a 3-day gap in Auto Liability coverage from February 27, 2007 through March 2, 2007. OSBM provided alternatives to gaining clearance.
January 11, 2008	Greater Bethel submitted letter responding to alternative to gaining clearance.
January 15, 2008	Greater Bethel resubmitted the notarized January 11, 2008 correspondence.
Withdrawal of Participation/Termination	
June 21, 2008	Bethel A.M.E Church request to withdraw participation from the FY 2007-08 General Funds HIV/AIDS- related services program for the period covering October 1, 2007 through September 30, 2008.
June 30, 2008	Correspondence from OSBM acknowledging the receipt of Greater Bethel A.M.E Church request to withdraw participation. from the FY 2007-08 General Funds HIV/AIDS- related services program

Attachment 3

Reimbursements Details

FY 2006-07	Budgeted/Grant Award	Advance Payment	Amount Reimbursed	Reimbursement Date	Balance Paid	Unexpended Balance
October	100,000.00					100,000.00
November		25,000.00		11/21/2006	25,000.00	75,000.00
December						75,000.00
January			3,109.77	4/5/2007	28,109.77	71,890.23
February			2,592.29	8/13/2007	30,702.06	69,297.94
March			3,250.05	8/13/2007	33,952.11	66,047.89
April			7,114.69	3/17/2008	41,066.80	58,933.20
May I			2,442.89	3/17/2008	43,509.69	56,490.31
May II			2,250.00	3/17/2008	45,759.69	54,240.31
June			4,761.34	3/17/2008	50,521.03	49,478.97
July			6,564.52	3/17/2008	57,085.55	42,914.45
August I			1,650.00	3/17/2008	58,735.55	41,264.45
August II			6,921.78	3/17/2008	65,657.33	34,342.67
September I			4,941.40	3/17/2008	70,598.73	29,401.27
September II			1,403.63	3/17/2008	72,002.36	27,997.64
Total	100,000.00	25,000.00	47,002.36		72,002.36	27,997.64

Attachment 4

Electric and Telephone Payment Details

FPL	Invoice Date	Invoice Amount	Due Date	Amount Paid	Date Paid	Status
October	10/13/2006	1,891.87	11/3/2006	1,891.87	11/15/2006	Late Payment
November	Missing	1,604.85	Missing			Unknown
December	12/14/2006	1,509.61	1/4/2007	1,509.61	1/22/2007	Late Payment
January	1/18/2007	1,421.20	2/8/2007	1,421.20	2/21/2007	Late Payment
February	2/16/2007	1,103.32	3/9/2007	1,103.32	4/13/2007	Late Payment
March	3/19/2007	1,446.58	4/9/2007			Late Payment*

* Per invoice, payment was late.

Bellsouth	Invoice Date	Invoice Amount	Due Date	Amount Paid	Date Paid	Status
October	10/25/2006	577.79	11/24/2006	577.79	12/1/2006	Late Payment
November	Missing	439.73	Missing			Unknown
December	12/25/2006	527.93	1/24/2007	527.93	2/2/2007	Late Payment