



DEPARTMENT OF HEALTH & HUMAN SERVICES OFFICE OF INSPECTOR GENERAL

OFFICE OF AUDIT SERVICES
Region II
Jacob K. Javits Federal Building
New York, New York 10278
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October 14, 2004

Report Number: A-02-03-02005

Ms. Marjorie Hill, Ph.D.
Assistant Commissioner
Bureau of HIV/AIDS
New York City Department of Health
40 Worth Street, Suite 1502
New York, New York 10013

Dear Ms. Hill:

Enclosed are two copies of the U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG) report entitled "Ryan White Title I Funds Claimed By a Mental Health Provider In the New York Eligible Metropolitan Area During the Fiscal Year Ended February 28, 2002." A copy of this report will be forwarded to the HHS action official noted below for review and any action deemed necessary.

The action official will make final determination as to actions taken on all matters reported. We request that you respond to the action official within 30 days from the date of this letter. Your response should present any comments or additional information that you believe may have a bearing on the final determination.

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Please refer to report number A-02-03-02005 in all correspondence.

Sincerely,


Timothy J. Horgan
Regional Inspector General
for Audit Services

Page 2 – Ms. Marjorie Hill, Ph.D.

Direct Reply to HHS Action Official:

Nancy J. McGinness
Director
Office of Financial Policy and Oversight
Health Resources and Services Administration
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Rockville, Maryland 20857

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**RYAN WHITE TITLE I FUNDS
CLAIMED BY A MENTAL HEALTH
PROVIDER IN THE NEW YORK
ELIGIBLE METROPOLITAN AREA
DURING THE FISCAL YEAR ENDED
FEBRUARY 28, 2002**



**OCTOBER 2004
A-02-03-02005**

Office of Inspector General

<http://oig.hhs.gov>

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OAS FINDINGS AND OPINIONS

The designation of financial or management practices as questionable or a recommendation for the disallowance of costs incurred or claimed, as well as other conclusions and recommendations in this report, represent the findings and opinions of the HHS/OIG/OAS. Authorized officials of the HHS divisions will make final determination on these matters.



EXECUTIVE SUMMARY

BACKGROUND

Under the Ryan White Comprehensive AIDS Resources Emergency Act, Title I (CARE Act Title I), the Health Resources and Services Administration (HRSA) awards grants to “eligible metropolitan areas” (EMAs), which are urban areas that are disproportionately affected by the incidence of Human Immunodeficiency Virus (HIV) and/or Acquired Immune Deficiency Syndrome (AIDS). The CARE Act programs offer outpatient healthcare and support services. Aimed at people living with HIV or AIDS who have no other source of healthcare or have limited forms of coverage, CARE Act Title I funded programs are the “payor of last resort” for persons who have limited coverage or no other source of health care.

The New York EMA, the nation’s largest, received \$119.3 million during fiscal year 2001, the period of our review, to provide CARE Act Title I services. On behalf of the Mayor of the City of New York, the New York City Department of Health (Health Department) served as the CARE Act Title I grantee for New York City and its northern suburbs. The Health Department entered into contracts with two separate agencies, Medical and Health Research Association of New York, Inc. and the Westchester County Department of Health (Westchester), to award, administer, and monitor contracts to provide HIV-related services in the New York City area. In its role as a grant administrator, the Medical and Health Research Association of New York (grant administrator) issued a contract totaling \$388,483 to the Postgraduate Center for Mental Health (Postgraduate) to provide mental health services for individuals entitled to CARE Act Title I services in the New York City area.

OBJECTIVES

In response to the U.S. Senate Committee on Finance’s request that we examine the implementation of the CARE Act Title I at the local level, we selectively conducted audits nationwide of EMAs and their contractors, including two in New York City. At Postgraduate, the subject of this report, our objectives were to determine:

- Did the Health Department ensure that Postgraduate provided the expected level of **service** to CARE Act Title I eligible clients?
- Did the Health Department ensure that Postgraduate followed Federal requirements for charging **costs** to the CARE Act Title I program?

SUMMARY OF FINDINGS

Although Postgraduate did not achieve the levels of service originally expected as part of the fiscal year 2001 contract, it worked with the Health Department’s grant administrator to tailor services to better meet the needs of persons living with HIV/AIDS. Specifically, after noting that clients were not receptive to referrals to contracted psychiatric counseling services, Postgraduate re-directed its program by increasing the hours and locations of services offered in a group setting. By working

cooperatively with Postgraduate, the Health Department, the entity ultimately responsible for the successful execution of the contract, fulfilled its responsibility to provide timely oversight and assistance to Postgraduate.

With respect to its Title I funding, Postgraduate generally followed Federal requirements for charging costs to the CARE Act Title I program; and the Health Department, through the grant administrator, provided adequate oversight and assistance to ensure that costs were appropriately claimed.

The Health Department, in its August 18, 2004 response, generally concurred with the facts presented in the report. However, the Health Department believed that the heading, “Clients Needs May Not Have Been Met”, and the related finding were broadly stated and should be modified to more clearly relate to the issues identified at Postgraduate. Also, the Health Department commented that the program’s underspending in fiscal year 2001 was primarily due to staff vacancies that contributed to low service levels. The Health Department, therefore, suggested that we clarify these matters in the final report. The full text of the Health Department’s response is attached as an Appendix to this report.

INTRODUCTION

BACKGROUND

Ryan White CARE Act, Title I

Within the U.S. Department of Health and Human Services, HRSA administers the Ryan White CARE Act. The CARE Act supports a comprehensive framework for health care delivery, drug availability, and support and educational resources to address the needs of the AIDS community and its service providers. The CARE Act's objective is to improve access to a comprehensive continuum of high-quality community-based primary outpatient medical care and support services in eligible metropolitan areas that are disproportionately affected by the incidence of HIV and AIDS. Aimed at people living with HIV or AIDS who have no other source of healthcare or have limited forms of coverage, CARE Act funded programs are the "payor of last resort" and fill gaps that are not covered by other resources, such as Medicaid or private insurance.

HRSA makes grants to the local government's mayor or county executive, who, while remaining the steward of the Federal funding, usually gives the day-to-day program administration to the local health department. Using service priorities established by the local Title I planning council, the health department contracts out the provision of Title I services. Title I funds a wide range of services including health care and support services such as medical and dental care, prescription drugs, housing, transportation, counseling, and home and hospice care. HRSA funded 51 eligible metropolitan areas \$604.2 million in FY 2001. According to HRSA's Ryan White CARE Act Manual for Title I:

In an era of managed care and shrinking resources, it is in the EMA's best interest to know how well agencies function in spending and managing service dollars.

In terms of accountability, the CARE Act grantee is generally responsible for overseeing the service providers' performance and adherence to contractual obligations. This responsibility is to be carried out by:

- ***program monitoring***, which focuses on assessing the quality of services provided and
- ***fiscal monitoring***, which involves ensuring that the funds are used for approved purposes and in accord with Federal, State, and local rules and guidelines on the use of CARE Act Title I funds.

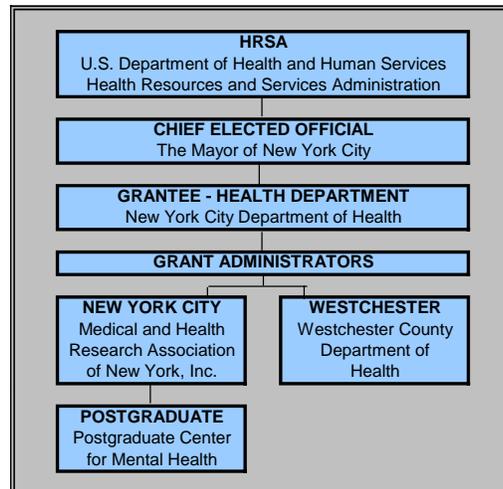
If monitoring reveals problems, HRSA advises the CARE Act grantee to offer the contractor technical assistance, or in serious cases, a corrective action plan.

New York Eligible Metropolitan Area – Largest in Nation

The New York EMA, the largest in the nation, covers an eight county area comprising the five boroughs (counties) of New York City and three suburban counties. Over 199,120 individuals living with HIV/AIDS reside in this area. For the period March 1, 2001 through February 28, 2002, HRSA awarded a CARE Act Title I grant totaling \$119.3 million to the New York City Health Department, which serves as the CARE Act Title I grantee. The Health Department contracts with two separate agencies, Medical and Health Research Association of New York, Inc. and the Westchester County Department of Health, to administer CARE Act Title I funds.

Approximately five percent of the grant funds were budgeted for administrative costs of the Health

Department and its grant administrators. The Health Department assigned the remaining 95 percent of the funds to the New York City administrator (approximately 91 percent) and Westchester (approximately 4 percent), both of whom entered into contracts with external agencies to provide services to eligible individuals in New York City and three suburban counties. In fiscal year 2001, the New York City grant administrator contracted with more than 130 agencies to provide over 20 different categories of CARE Act Title I services.



Postgraduate Center for Mental Health – A Mental Health Provider

Postgraduate, a New York City-based non-profit organization, provides mental health services to children, adolescents, and adults with a wide range of emotional difficulties. In addition to traditional clinic services, Postgraduate uses a mobile clinic to serve individuals living with HIV/AIDS who have a mental health or a drug and alcohol diagnosis and live in single-room occupancy hotels. Postgraduate has been awarded CARE Act Title I funding since fiscal year 1998. During the audit period, CARE Act Title I funds were used solely for the mobile clinic program and were the only source of funding for that program. Under its contract with the New York City grant administrator, Postgraduate agreed to provide a range of services, including group and individual counseling, mental health intake and assessment, follow-up encounters, and psychiatric services. During the period March 1, 2001 through February 28, 2002, Postgraduate provided mental health services to approximately 147 CARE Act Title I clients and reported total expenditures of \$226,166.

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

Stemming from the Senate Committee on Finance request that we examine the implementation of the CARE Act Title I at the local level, we conducted this audit, and others around the nation, to determine:

- Did the Health Department ensure that Postgraduate provided the expected level of **service** to CARE Act Title I eligible clients?
- Did the Health Department ensure that Postgraduate followed Federal requirements for charging **costs** to the CARE Act Title I program?

Scope

We audited the quantitative performance measures and use of funds by Postgraduate for the CARE Act Title I fiscal year 2001, which started on March 1, 2001 and ended February 28, 2002.

TABLE 1 - CARE ACT TITLE I FUNDING AT POSTGRADUATE – FISCAL YEAR 2001

Contract Name	Method of Reimbursement	Contract Amount
Mental Health Services for Populations with Multiple Special Needs	Cost Reimbursable	\$388,483
Total Contract Amount		\$388,483

This contract, whose units of service were “encounters” and “sessions,” provided for psychiatric assessments and mental health referrals for persons with mental illness and HIV/AIDS living in any one of four single-room occupancy hotels (SROs).

In order to select contractors for our review, we obtained a database from the New York City grant administrator listing the service providers that received CARE Act Title I funding during fiscal year 2001. We eliminated any providers that did not have a CARE Act Title I contract with the grant administrator at the time of our field work, providers who first participated in the Ryan White Title I program in fiscal year 2001, providers who were significantly affected by the terrorist events of September 11, 2001, and providers whose CARE Act Title I funding from the grant administrator was below certain dollar thresholds. We selected Postgraduate based on our evaluation of the results of program and fiscal monitoring performed by the grant administrator and the type of Title I services it offered—psychiatric assessments and mental health referrals for persons with mental illness and HIV/AIDS living in the New York City area.

Methodology

At the Health Department and the grant administrator, we:

- interviewed officials responsible for fiscal, program, and contract monitoring; and
- obtained a list of CARE Act Title I funding at all contractors in New York City.

At the grant administrator, we:

- reviewed the independent auditor reports required by the Office of Management and Budget (OMB) Circular A-133, “*Audits of States, Local Governments, and Non-Profit Organizations*”; and
- reviewed background material, contracts and related invoices for selected contractors.

At Postgraduate, we:

- interviewed contractor officials;
- reviewed the CARE Act Title I contract and budget;
- reviewed Postgraduate’s monthly program reports to determine whether the required quantitative performance measures were being met for each service category;
- reviewed the supporting documentation for \$208,870 of costs claimed, or 92 percent of the total expenditures of \$226,166;
- traced selected costs from Postgraduate’s final fiscal year 2001 voucher to the general ledger detail;
- analyzed the appropriateness of all rental costs charged to the CARE Act Title I contracts;
- reviewed Postgraduate’s audited financial statements for the two years ended June 30, 2002; and
- reviewed documents about program performance during fiscal year 2003.

We limited our review of Postgraduate’s internal controls to steps needed to accomplish our objectives. The objectives of this limited scope audit did not require a complete understanding or assessment of the internal control structure. Therefore, we did not evaluate the internal control structure at Postgraduate, the grant administrator, or the Health Department.

We performed the review in accordance with generally accepted government auditing standards from March to July 2003 at the offices of the Health Department, the grant administrator, and Postgraduate.

RESULTS OF REVIEW

Although Postgraduate did not achieve the levels of service originally expected as part of the fiscal year 2001 contract, it worked with the Health Department’s grant administrator to tailor services to better meet the needs of persons living with HIV/AIDS. Specifically, after noting that clients were

not receptive to referrals to contracted psychiatric counseling services, Postgraduate re-directed its program by increasing the hours and locations of services offered in a group setting. By working cooperatively with Postgraduate, the Health Department, the entity ultimately responsible for the successful execution of the contract, fulfilled its responsibility to provide timely oversight and assistance to Postgraduate.

With respect to its Title I funding, Postgraduate generally followed Federal requirements for charging costs to the CARE Act Title I program; and the Health Department, through the grant administrator, provided adequate oversight and assistance to ensure that costs were appropriately claimed.

POSTGRADUATE AND THE NEW YORK CITY GRANT ADMINISTRATOR TOOK APPROPRIATE ACTION TO RE-DIRECT PROGRAM WHEN SERVICES DID NOT MEET EXPECTED LEVELS

Although Postgraduate's service delivery was significantly lower than the levels proposed in its contract with the grant administrator, both entities worked cooperatively to develop a plan to re-direct services to better meet the needs of HIV/AIDS clients. Finding that the proposed contracted psychiatric services did not appeal to the targeted clientele of persons with HIV/AIDS, many of whom also struggled with homelessness and substance abuse, Postgraduate re-directed its program by offering mental health services in group settings at increased hours and at more locations.

CARE Act Title I Providers are Expected to Achieve Program Objectives

As a service provider, Postgraduate was obligated to provide the level of services specified in its contract with the grant administrator. As the grantee, the Health Department was responsible for ensuring that program funds were used appropriately to achieve program objectives. HRSA's CARE Act Title I Manual advises grantees to monitor contractor performance by, among other measures, assessing the quality and quantity of services provided. This manual also calls for the grantee to negotiate some form of corrective action when a contractor's reported service delivery drops below a prescribed level or if the contractor fails to fully meet the program goals and objectives.

Service Levels Did Not Meet Contract Requirements, But Postgraduate Acted to Tailor Services to Better Meet Client Needs

As of May 31, 2001 (the end of the first quarter of fiscal year 2001), although Postgraduate met the expected service levels for one service category—follow-up encounters—its provision of services for all other categories was significantly lower than the levels proposed in the contract with the grant administrator, as illustrated below:

Service Levels for Quarter Ended May 31, 2001 (as reported to Grant Administrator)	
Service Type	Actual (as % of Proposed) Encounters
Follow-up Encounters	141%
Group Counseling - Mental Health	13%
Individual Counseling - Mental Health	50%
Mental Health Intake & Assessment	25%
Psychiatric Evaluation	10%
Psychiatric Visits	0%
Structured Socialization/Recreation Therapy	35%
Support Groups	37%

Through effective program monitoring during fiscal year 2001, however, the grant administrator was able to identify Postgraduate's problems in meeting the expected service levels and work with the agency to re-direct program services to better meet client needs. Specifically, the grant administrator reviewed Postgraduate's monthly reports early in the contract year, followed up throughout the year, and identified low performance levels that required attention. The grant administrator also requested a corrective action plan from Postgraduate to address concerns about the achievement of contractual goals.

Postgraduate complied with this request by evaluating the situation and developing alternative services that would appeal to their clientele. Thus, instead of offering referrals for counseling services by private practice psychiatrists under contract with Postgraduate, it placed a greater emphasis on mental health services at more familiar settings such as the clients' residences (SROs) or the offices of other agencies linked to Postgraduate's service network. For example, it increased its hours and locations for recreational therapy in which mental health specialists facilitate social activities in a group setting in order to assess the mental health status of the clients. The recreational therapy included drama, music, and art activities, all of which provided participants opportunities for self-expression to build self-esteem.

Because developing a corrective action plan took some time, Postgraduate was not able to change its program or develop an appropriate budget soon enough to significantly affect its service levels during fiscal year 2001. Although outside the scope of our audit period, it is important to note that, according to Postgraduate's April 2003 program report to the grant administrator, Postgraduate had successfully implemented the corrective action plan and was meeting and/or exceeding the projected number of services for most of the service categories.

Postgraduate Had Difficulty Attracting Eligible Clients

Postgraduate attributed the low service levels to the difficulty in attracting a sufficient number of eligible clients to some of the service categories offered. For example, Postgraduate officials believed a primary reason that referrals for contracted psychiatric services were not more in demand by the target clientele—persons living with HIV/AIDS who were also struggling with homelessness,

active substance abuse, and/or mental health problems—was because clients were hesitant to attend the sessions at the contracted providers’ off-site locations.

Postgraduate’s Clients’ Needs May Not Have Been Met in Fiscal Year 2001

As a result of Postgraduate’s low service levels, its clients may not have received all of the services they needed during fiscal year 2001. By the end of fiscal year 2001, however, Postgraduate and the New York City grant administrator had taken appropriate action to better meet the needs of its clients. Through these efforts, Postgraduate implemented a corrective action plan and, by fiscal year 2003 was meeting and/or exceeding the projected service levels for most service categories.

POSTGRADUATE FOLLOWED FEDERAL COST REQUIREMENTS

In addition to the required program monitoring discussed above, the CARE ACT Title I Manual advises grantees to perform fiscal monitoring to assure that funds are used for approved purposes. Postgraduate was also obligated to comply with Federal cost requirements for non-profit organizations as set forth in OMB Circular A-122, “*Cost Principles for Non-Profit Organizations*”, and the terms of its CARE Act Title I contract with the grant administrator.

Postgraduate followed Federal requirements for charging \$226,166 in costs to the CARE Act Title I program. Because Postgraduate could not attract a sufficient number of eligible clients or staff for its program, its service levels were lower than expected; therefore, its costs were only about 58 percent of its fiscal year 2001 award. Finally, the Health Department, through the grant administrator, provided adequate oversight and assistance to ensure that Postgraduate’s costs were appropriately claimed.

HEALTH DEPARTMENT’S COMMENTS

The Health Department, in its August 18, 2004 response, generally concurred with the facts presented in the report. However, the Health Department believed that the heading, “Clients Needs May Not Have Been Met”, and the related finding were broadly stated and should be modified to more clearly relate to the issues identified at Postgraduate. Also, the Health Department commented that the program’s underspending in fiscal year 2001 was primarily due to staff vacancies that contributed to low service levels. The Health Department, therefore, suggested that we clarify these matters in the final report. The full text of the Health Department’s response is attached as an Appendix to this report.

OFFICE OF AUDIT SERVICES’ RESPONSE

We are pleased to note that the Health Department generally concurred with the facts presented in the report. We modified the report to more clearly reflect the issues identified at Postgraduate and to indicate that an insufficient number of clients and staff contributed to the low service levels. The discussion of findings, accordingly, is now limited to the issues identified at Postgraduate. We, nevertheless, believe that a broader conclusion that “. . . persons living with HIV/AIDS in New York City may not have received all of the services they needed during fiscal year 2001” is

reasonable. Our position is based on the fact that the Planning Council established priorities and a spending plan to meet those priorities for fiscal year 2001. Since the Health Department was not able to reprogram Postgraduate's excess funds to another provider during fiscal year 2001, these funds were not available to provide the intended services during the contract period.

A graphic consisting of three rectangular boxes. The central box is the tallest and contains the word 'APPENDIX'. It is flanked by two shorter boxes of equal height. The bottom corners of the central box and the two side boxes are cut off by black triangles pointing downwards.

APPENDIX



The City of New York

DEPARTMENT OF HEALTH AND MENTAL HYGIENE

Michael R. Bloomberg
Mayor

Thomas R. Frieden, M.D., M.P.H.
Commissioner

nyc.gov/health

August 18, 2004

Mr. Timothy J. Horgan
Regional Inspector General for Audit Services
DHHS Office of Audit Services, Region II
Jacob K. Javits Federal Building
New York, NY 10278

Report Number: A-02-03-02005

Dear Mr. Horgan:

Thank you for providing the Department of Health and Mental Hygiene the opportunity to review the draft of the U. S. Department of Health and Human Services, Office of Inspector General draft report entitled "Ryan White Title I Funds Claimed by a Mental Health Provider in the New York Eligible Metropolitan Area During the Fiscal Year Ended February 28, 2002." The report was shared with Medical and Health Research Association of New York City, Inc., and Postgraduate Center for Mental Health, for review and comment.

We are pleased that your office recognized and noted the fact that contractual compliance is often a process that requires planning and takes time to correct, since there are multiple factors, both internal and external, that can influence an agency's ability to meet its planned service goals.

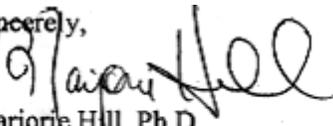
We have two issues concerning the draft report that we hope will be addressed in the final document.

- The heading on page eight of the report, "Clients Needs May Not Have Been Met" and the sentence that follows, "As a result of Postgraduate's low service levels, persons living with HIV/AIDS in New York City may not have received all of the services they needed during fiscal year 2001", are both very broad statements that are not fully supported by the report itself. The Postgraduate Center is not the sole provider of Title I funded mental health services in New York City. Within the same paragraph on page eight it states that appropriate actions were taken and by fiscal year 2003 the agency was meeting or exceeding the projected service levels, and on page two of the report in the Summary of Findings, it states that the agency improved its service levels by tailoring the services to better meet the needs of PLWH/A since clients weren't receptive to the service model provided. Please consider modifying the heading and the lead sentence so it more clearly relates to the specific issues identified for this program.

- On page eight of the report, the last paragraph states “Postgraduate followed Federal requirements for charging \$226,166 in costs to the CARE Act Title I program, which because of the low service levels experienced, only accounted for about 58 percent of its fiscal year 2001 award.” It’s not accurate to say that underspending was a result of low service levels, since the contract administrator does not reimburse on a unit cost basis. The program’s underspending was largely due to staff vacancies, which may have contributed to the low service levels.

Please consider changing the final report to reflect these comments and advise the Department as to whether or not these changes will be made. We look forward to receiving the final report.

Sincerely,



Marjorie Hill, Ph.D
Assistant Commissioner
Bureau of HIV/AIDS

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ACKNOWLEDGMENTS

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