



Miami-Dade County Board of County Commissioners

Office of the Commission Auditor

**Work Plan
and
Annual Report**

January 25, 2007

(As adopted by the Miami-Dade County
Board of County Commissioners, January 25, 2007)

**111 NW First Street, Suite 1030
Miami, Florida 33128
305-375-4354**

THIS PAGE INTENTIONALLY BLANK



Agenda Item No. 1(G)1

BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR

M E M O R A N D U M

TO: Honorable Chairman Bruno A. Barreiro, and
Members, Board of County Commissioners

FROM: Charles Anderson, CPA
Commission Auditor 

DATE: January 25, 2007

SUBJECT: OCA Work Plan and Annual Report

The Office of the Commission Auditor (OCA) *Work Plan and Annual Report* is submitted in accordance with Ordinance No. 03-2. This Work Plan incorporates amendments made by the Internal Management and Fiscal Responsibility Committee on December 14, 2006.

Section 1, FY 2006-07 Work Plan. Provides the status of projects carried over from the previous year, proposed new projects and proposed modifications/cancellations.

New projects recommended for approval:

1. *Audit of Animal Services Department Internal Controls for Proprietary Revenues.* Provide assurance that ASD proprietary revenues are charged, collected, and accounted for in accordance with applicable laws, regulations, policies and good business practices.
2. *Audit of Employee Travel Reimbursements.* Provide assurance of compliance of employee travel reimbursements with travel policies and procedures. Audit will include examination of travel related expenditures by County Staff and by the Office of Intergovernmental Affairs.
3. *Audit of Warranty Utilization for Miami-Dade Transit Maintenance.* This audit will focus on whether parts and services procured for MDT maintenance are covered under warranty, and whether warranties are effectively used to minimize costs.
4. *Audit of GSA Internal Controls for Fleet Management Vehicle Operations.* Audit internal controls, efficiency, and effectiveness of GSA fleet management vehicle operations.

5. *Review of Community Action Agency Operations.* Review the operations of the Community Action Agency (CAA) with regard to alignment of programs with legislative intent and compliance with the fiscal and legislative policies of the Board of County Commissioners.
6. *Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program.* Provide assurance of compliance with the preservation, enhancement, restoration, conservation, and maintenance requirements of Section 24-50 of the Code of Miami-Dade County for properties in the Environmentally Endangered Lands Program.
7. *Audit of Compliance with Wetlands Mitigation Requirements.* Provide assurance of compliance with coastal and freshwater wetlands mitigation requirements as stipulated in Class I and Class IV permits issued pursuant to Section 24-48 of the Code of Miami-Dade County.

Recommended modification included in this Work Plan:

1. *Review of Certain HIV/AIDS Community-Based Organizations Expenditures.* Using risk-based analysis, select a sample to review instead of the previous requirement to review each CBO, every quarter. Change would reduce administrative burdens on CBOs with good track records and free OCA resources for other projects. Amend contract language with the CBOs to indicate that OCA “may” conduct reviews instead of indicating that OCA “shall” conduct quarterly reviews.
2. *Audit of Prompt Payment Compliance with CSBE Program Requirements.* Merge into *Review of Vendor Payment Processes* and focus on payments to small businesses. Projects significantly overlap. Merger allows a more complete picture of prompt payment compliance because it includes payment for goods and services contracts, as well as for CSBE construction-related contracts.

Projects in previous Work Plan recommended for removal:

1. *Assessment of General Services Administration’s (GSA) Construction Management and Renovation Services Division.* General consensus that interdepartmental charges for services are high, but this is a known situation; the previously scheduled assessment is not likely to find otherwise. Recommend reallocation of OCA resources to higher priority issues.

Section 2, Annual Report. Describes accomplishments during FY 2005-06, and includes, as required by Ordinance No. 03-2, “audits completed, major findings, corrective actions taken by the County Manager, and significant findings which have not been fully addressed by the County Manager.”

**Miami-Dade County Board of County Commissioners
Commission Auditor
FY 2006-07 Work Plan and Annual Report**

Table of Contents

| | |
|--|-----|
| Table of Contents | iii |
| Introduction | 1 |
| Background | 3 |
| Mission Statement..... | 3 |
| Commission Auditor Duties | 3 |
| | |
| Section I. <u>Work Plan – FY 2006-07</u> | |
| | |
| Audit Work Plan | 6 |
| <i>Principal departments anticipated to be involved in each audit project are listed in parentheses; departments included in a project may change as determined appropriate by the Commission Auditor.</i> | |
| 1. Audit of Prompt Payment Compliance with CSBE Program Requirements (FIN, GSA, MDAD, PWD) | 6 |
| 2. Review of Job Incentive Programs Compliance (OCED, PA, OSBM) | 6 |
| 3. Feasibility Study of Consolidating Certain Functions in the Police Department and Corrections and Rehabilitation Department (MDCR, MDPD)..... | 7 |
| 4. Review of Boards and Councils (OSBM, COB) | 8 |
| 5. Review of Certain HIV/AIDS Community-Based Organizations Expenditures (various CBOs) | 8 |
| 6. Audit of Animal Services Department Internal Controls for Proprietary Revenue (ASD)..... | 9 |
| 7. Audit of Park and Recreation Department’s Internal Control Procedures For Cash (MDPR) | 9 |
| 8. Feasibility Study of Hosting Events at Park Facilities (MDPR) | 9 |
| 9. Assessment of Employee Relations Department Technology Requirements (ERD, ETSD)..... | 9 |
| 10. Assessment of General Services Administration’s Construction Management and Renovation Services Division (GSA) | 10 |
| 11. Review of Joint Venture Agreements for County Office Space (departments to be determined) | 10 |
| 12. Review of Procurement Processes including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees (DPM, OCI, DBD)..... | 11 |
| 13. Review of the Expedited Purchasing Program (EPP) Pilot Project (DPM) | 11 |

| | |
|--|----|
| 14. Review of Departmental Tables of Organization (TOs) (various departments)..... | 12 |
| 15. Review of Long-term Accounts Receivable (FIN, various other departments)..... | 12 |
| 16. Review of Vendor Payment Processes (FIN, various other departments)..... | 13 |
| 17. Audit of Employee Travel Reimbursement (FIN, OSBM, various other departments)..... | 13 |
| 18. Audit of General Services Administration Internal Controls for Fleet Management Vehicle Operations (GSA) | 13 |
| 19. Review of People’s Transportation Plan (PTP) Surtax Revenue (MDT, PWD, CITT) | 14 |
| 20. Audit of Warranty Utilization by Miami-Dade Transit Maintenance (MDT)..... | 14 |
| 21. Review of Community Action Agency Operations (CAA)..... | 14 |
| 22. Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program (DERM)..... | 14 |
| 23. Audit of Compliance with Wetlands Mitigation Requirements (DERM) | 15 |
| <u>Miscellaneous Requests for Assistance</u> | 15 |
| <u>Other Ongoing Commission Auditor Projects</u> | 15 |
| <u>Audit Time Budget, Timeline and Target Completion Dates</u> | 16 |
| Budget Work Plan | 19 |
| Legislative Work Plan | 20 |
| Section II. <u>Annual Report – FY 2005-2006</u> | 21 |
| 1. Report— <i>Issues and Lessons Learned from the FY 2005-06 Budget Process</i> (November 29, 2005) | 21 |
| 2. Budget Analysis— <i>FY2004-05 Year-End Budget Amendments</i> (January 20, 2006) | 21 |
| 3. Review— <i>Reviews of FY 2004-05 and 2005-06 General Fund HIV/AIDS Awareness Program Contracts</i> (multiple reports):..... | 21 |
| - <i>Borinquen Health Care Center, Inc.</i> (January 30, 2006; November 3, 2006) | |
| - <i>Center for Haitian Studies, Inc.</i> (October 31, 2005; February 15, 2006) | |
| - <i>Dade Community Foundation</i> (report pending) | |
| - <i>Greater Bethel A.M.E. Church</i> (October 31, 2005; September 29, 2006) | |
| - <i>Minorities Overcoming the Virus through Education, Responsibility, & Spirituality, Inc. (M.O.V.E.R.S)</i> (September 23, 2005; two reports on September 29, 2006) | |
| - <i>Union Positiva, Inc.</i> (November 9, 2006) | |

| | |
|--|----|
| 4. Review— <i>Nine-Month Review of the Expedited Purchasing Program</i> (January 23, 2006) | 22 |
| 5. Budget Analysis— <i>Departmental Resource Allocation Meetings</i> (February 13-April 7, 2006)..... | 22 |
| 6. Review— <i>Review of Boards and Councils</i> (March 31, 2006)..... | 22 |
| 7. Report— <i>Workforce Housing Report</i> (March 31, 2006) | 24 |
| 8. Budget Analysis— <i>FY 2005-06 Mid-year Supplemental Budget Ordinance</i> (April 25, 2006) | 24 |
| 9. Budget Analysis— <i>OCA Reports for the Regional Transportation Committee (RTC) Budget Workshop</i> (June 1, 2006)..... | 25 |
| 10. Budget Analysis— <i>OCA Reports for the Community Empowerment and Economic Development Committee (CEERC) and Infrastructure and Land Use Committee (INLUC) Budget Workshops</i> (July 7, 2006) | 25 |
| 11. Budget Analysis— <i>OCA Reports for the Intergovernmental, Recreational and Cultural Affairs Committee (IRCAC) and Community Outreach, Safety and Healthcare Administration Committee (COSHAC) Budget Workshops</i> (July 12, 2006) | 25 |
| 12. Budget Analysis— <i>OCA Reports for the Regional Transportation Committee (RTC) and Internal Management and Fiscal Responsibility Committee (IMFRC) Budget Workshops</i> (July 13, 2006) | 25 |
| 13. Report— <i>People’s Transportation Plan Pro Formas</i> (August 26, 2006) | 25 |
| 14. Budget Analysis— <i>OCA Reports for the First Budget Hearing</i> (September 1, 2006)..... | 26 |
| 15. Budget Analysis— <i>Tables of Organization</i> (September 7, 2006) | 26 |
| 16. Budget Analysis— <i>OCA Reports for the Second Budget Hearing</i> (September 20, 2006)..... | 26 |
| 17. Legislative Analyses— <i>Legislative Analyses for BCC Meeting Agendas</i> (various dates) | 26 |
| 18. Reports— <i>Reports in Response to Commissioner Requests for Information</i> (various dates)..... | 26 |

Attachments:

| | |
|--------------------------------|----|
| 1. Organizational Chart..... | 27 |
| 2. Detailed Project List | 29 |

THIS PAGE INTENTIONALLY BLANK

INTRODUCTION

FY 2005-06 was the second full fiscal year of operation of the Miami-Dade County Office of the Commission Auditor (OCA). Similar to FY 2004-05, major challenges of FY 2005-06 continued to involve three (3) major activities: (a) staffing OCA's positions, (b) design and preparation of budget analyses, and (c) preparation of legislative analyses. Major reports issued in FY 2005-06 included: *Review of Boards and Councils*, *Nine-Month Review of the Expedited Purchasing Program (EPP)*, reviews of CBOs' expenditures pursuant to General Funds Contracts for HIV/AIDS awareness programs, *Information for First Budget Hearing*, and *Budget Summaries* for BCC committee budget hearings. Numerous additional projects are underway and in various stages of progress and/or follow-up.

OCA began FY 2005-06 with 18 of its 19 positions technically filled but with the budget manager on terminal leave pending retirement, the audit manager critically ill, and a preexisting auditor vacancy. In total, four auditor position openings (out of OCA's total of six auditor positions), one legislative analyst position opening and the budget manager position opening were filled during FY 2005-06. This included one auditor position that had to be filled twice as the result of an interdepartmental transfer and promotion. Auditor position vacancies did impact audit project timelines.

OCA Vacancies, Recruitments, & Selections FY 2005-06

| OCA Position | Vacant | Vacancy Reason | Filled | Recruitment Type | How Filled |
|---------------------|----------|--|---------|--------------------------------|--|
| Budget Manager | 6/20/05 | Terminal leave | | | Assoc. Auditor acting |
| | 1/3/06 | Retirement | 2/13/06 | County employees only | Interdepartmental transfer & promotion |
| Audit Manager | 7/18/05 | Sick leave | | | Sr. Auditor acting |
| | 1/6/06 | Deceased | 3/13/06 | Open | Internal OCA promotion |
| Legislative Analyst | 12/15/05 | Transfer to other BCC staff | 1/17/06 | Open | Transfer from other BCC staff |
| Sr. Auditor | 3/13/06 | Promotion to Audit Manager | 3/27/06 | n/a | Internal OCA promotion |
| Assoc. Auditor | 3/13/06 | Promotion of Sr. Auditor | 3/20/06 | County employees only | Transfer from other BCC staff |
| | 6/23/06 | Interdepartmental transfer & promotion to OEM | 8/14/06 | Open (existing applicant pool) | Interdepartmental transfer & promotion |
| Assoc. Auditor | n/a | Position held open from prior FY for budgetary reasons | 4/10/06 | Open | External hire |

On November 4, 2005, OCA and the Office of Strategic Business Management (OSBM) held a joint retreat, focusing on interests in common. Since that time, notable progress has been made in integrating OCA and OSBM budgetary information requirements into OSBM's new "Resourcing for Results Online" (RFRO) web-based system for collection of departmental budget data. We continue to work with OSBM in this regard.

Preparation of legislative analyses is another example of the recurring support that OCA provides to the BCC. In FY 2005-06, OCA Legislative Staff prepared and published legislative analysis packages for 21 BCC and 78 BCC Committee meeting agendas. The process consumed approximately 75% of the work hours of OCA's Legislative Staff. The remaining 25% was devoted to responding to commissioners' information requests and special projects.

OCA's goal is to ensure that the BCC is provided with adequate information to make better-informed decisions for the taxpayers of Miami-Dade County.

We look forward to discussing ways to strengthen and improve the working relationship with the BCC, the County Manager's Office, and Staff.

I want to thank the Commission for their support and their valuable input during the planning process for the Work Plan.

BACKGROUND

Mission Statement

Provide high quality, independent audits, budgetary, legislative and other analyses, and other assessments to assist Board of County Commissioners' decision-making by helping to ensure governmental accountability and the best use of public resources.

Commission Auditor Duties

On September 10, 2002, Miami-Dade County voters passed an amendment to the Home Rule Charter to create the Office of the Commission Auditor (OCA). Ordinance No. 03-2, adopted January 23, 2003, sets forth the duties of the office and provides for OCA access to all books and records of all departments, boards, agencies, and other entities of the County. OCA's broad responsibilities encompass: audits; management and legislative analyses; program evaluations; review of proposed budgets and revenue forecasts; fiscal analyses of County policies, services and contracts; and, if requested by the Commission, preparation of a budget. OCA duties include reporting to the Board of County Commissioners (Commission) regarding the fiscal operations of County departments, as well as whether the fiscal and legislative policy directions of the Commission are being efficiently and effectively implemented. The organization and administration of OCA will be sufficiently independent to ensure that no interference or influence external to the office could adversely affect the independence and objectivity of the Commission Auditor. The Commission Auditor shall report solely to and receive direction from the Commission.

Ordinance No. 03-2 requires the Commission Auditor to submit a Work Plan for each fiscal year for approval by the Commission. The approved Work Plan may be amended by a majority vote of the members present to meet circumstances and address concerns of the Commission. The Commission Auditor will, without amendment to the Work Plan, respond to requests for assistance from individual members of the Commission provided the response requires a relatively minor effort that can be accomplished without disruption to the approved Work Plan.

Matters regarding fraud, abuse or illegality will be referred to the Office of the Inspector General for follow-up.

The Commission Auditor is also required to submit an annual report to the Commission within 60 days following the close of the fiscal year detailing audits completed, major findings, corrective actions taken by the County Manager, and significant findings which have not been fully addressed by the County Manager.

The Commission Auditor will, to the extent required by the annual Work Plan, conduct the following types of audits in accordance with Government Auditing Standards and, when appropriate and necessary and depending on the type of audit being conducted, the

exacting ethical and professional standards promulgated by the U.S. Government Accountability Office (GAO), Institute of Internal Auditors (IIA), American Institute of Certified Public Accountants (AICPA), and Information Systems Audit and Control Association (ISACA).

- Financial and Compliance Audits – to determine whether financial operations are being properly conducted, whether the financial reports of the audited department, agency or entity are presented fairly, and whether the agency, department or entity has complied with the applicable requirements and regulations;
- Economy and Efficiency Audits – to determine whether an agency, department or entity is managing or utilizing its resources in an economical and efficient manner, and the causes of any inefficiencies or uneconomical practices;
- Program Results Audits – to determine whether desired results or benefits are being achieved; whether the objectives established by the Commission are being met, and whether the agency, department or entity has considered alternatives that might yield desired results at a lower cost;
- Special Studies – to evaluate program effectiveness or efficiency under specific circumstances or when directed by the Commission;
- Follow-up Reports – to determine the extent to which the original recommendations were implemented and whether the implemented recommendations resulted in the desired improvements;
- Contract Audits – to audit any contract entered into by the County or using County funds; and
- Memoranda – to inform about pending legislation, issues and proposals coming before the Commission and provide independent assessments including, but not limited to, a fiscal impact analysis of all ordinances and resolutions on the Commission agenda.

To the extent provided for in the annual Work Plan, the Commission Auditor is charged with the following responsibilities on behalf of the Commission:

- To determine the extent to which legislative policies are being faithfully, efficiently and effectively implemented by the County Manager and County personnel;
- To determine whether County programs are achieving their desired objectives;
- To review both the administrative control and executive control systems as established by the County Manager and departmental personnel, and to determine

whether such controls systems are adequate and effective in accomplishing their objectives;

- To perform the various audits previously described;
- To give information to the Commission whenever required regarding any subject relating to the affairs of the County;
- To offer input throughout the budgetary process;
- To review the reasonableness of all revenue estimates included in the Mayor's and Manager's proposed budgets;
- To review all departmental budgets and perform an analysis of the Manager's and Mayor's proposed budgets and make recommendations to the Commission regarding adjustments to the proposed budgets;
- To prepare a budget for the County if requested by the Commission; and
- To make periodic reports to the Commission which shall include, but not be limited to, the following:
 - To determine whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the Commission;
 - To provide information on proposals that could adversely affect the County including, but not limited to, the County's credit rating;
 - To report matters and make recommendations concerning the effectiveness and efficiency of programs and the operation;
 - To be empowered to take exception to improper expenditures incurred by any County department, agency or entity.

The work of OCA is not intended to duplicate that of the County's internal auditor, Inspector General or Clerk of the Circuit and County Courts although audits or investigations may from time to time address issues arising from the same function or activity. The County's internal auditor and the Office of the Inspector General are tasked by Ordinance No. 03-2 to fully cooperate with OCA.

SECTION I
OFFICE OF THE COMMISSION AUDITOR
WORK PLAN -- FY 2006-2007

Audit Work Plan

1. Audit of Prompt Payment Compliance with CSBE Program Requirements (FIN, GSA, MDAD, PWD)

- *Status: Fieldwork in progress. Recommend merge into “Review of Vendor Payment Processes” (see p. 13) and focus on payments to small businesses.*

Background

Projects significantly overlap. Merger allows a more complete picture of prompt payment processes because it includes payment for goods and services contracts, as well as for CSBE’s construction-related contracts.

2. Review of Job Incentive Programs Compliance (OCED, PA, OSBM)

- *Status: Multi-departmental exit conference held; final draft report issued for management review and comment.*

Background

The County participates in two of the State of Florida’s job incentive programs: the Enterprise Zone (EZ) Program and the Qualified Target Industry (QTI) Program. A third program, the Targeted Jobs Incentive Fund (TJIF) Program was created by County ordinance in July 2000. Each of these programs requires the creation of a minimum number of jobs as criteria for participation.

The purpose of the EZ Program is to stimulate economic development in designated economically depressed areas of Miami-Dade County where structural and housing conditions are blighted and deteriorated, and where unemployment and poverty are prevalent. New or expanded businesses within the EZ can get up to 100 percent exemption on property taxes and tangible personal property taxes.

The purpose of the QTI Program is to attract, retain and provide favorable conditions for the growth of target industries that will provide high quality employment for residents of the County and enhance the County’s economic foundations. The program provides incentives to businesses located in, or relocating to, Miami-Dade County provided the business is a target industry business that has been approved by the state to be eligible for incentives.

The existing TJIF program is similar to the QTI program and provides cash incentives to qualifying companies in selected industries that create above average paying jobs. A company's capital investment must generate sufficient incremental tax revenue to the County to fund the incentives.

Work to be Accomplished

We will review the existing jobs incentive programs to determine if the County is receiving full economic benefits from its investment, including but not limited to whether: the jobs created are being maintained; the jobs are being given to existing Miami-Dade County residents; and if the wages are being paid at the level reported.

3. Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department (MDCR, MDPD)

- *Status: Fieldwork in progress.*

Background

Two recent reports have been provided to the Commission relating to the merger of these two departments. The July 8, 2003 report stated, "reunifying Police Department and the Corrections and Rehabilitation Department would bring the County in line with most of its counterparts and, in doing so, would save taxpayer dollars by realizing certain synergies between the two departments." The County Manager recommended the reunification of the two departments should be explored. Pursuant to a request from the County Manager, the Office of Strategic Management's Performance Improvement Division conducted an analysis and issued a report on June 30, 2004, recommending the two departments "be sustained as separate departments, each retaining fully independent administrative functions."

Work to be Accomplished

We will assess the reasonableness and suitability of, at minimum, consolidating certain functions, which will promote efficiency by eliminating duplication and generate savings that could be redirected to front line services or other critical public safety issues. Such functions may include training, internal affairs, personnel and fleet. Our review will include, but not be limited to, analyses of both departments, reviews of organizations in other jurisdictions, interviews and meetings with County staff, communications with other law enforcement experts, and review of existing County studies and studies in professional and academic literature. Our report will include recommendations on the reasonableness of centralizing one or more of these functions and the potential impacts on services and the County's budget.

4. Review of Boards and Councils (OSBM, COB)

- *Status: Original review completed March 31, 2006; follow-up report completed November 30, 2006.*

Background

Concerns were expressed about whether some Boards were achieving the purposes for which they were created.

Work Accomplished

We conducted a review of each Board and reported to the Commission on: frequency of meetings; number of members, number of vacancies; goals and measures; annual funding and funding source; accomplishments and achievement of objectives. The follow-up report provided FY2005-06 data and status updates.

5. Review of Certain HIV/AIDS Community-Based Organizations Expenditures (various CBOs)

- *Status: Fieldwork and reporting continue. We recommend that, using risk-based selection criteria, we select a sample to review instead of reviewing every organization, every quarter.*

Background

This project began per the direction of the BCC at the FY 2004-05 Second Budget Hearing. Although the FY 2005-06 budget ordinances did not address continuation of these OCA reviews, we recommended it in our FY 2005-06 Work Plan because of the newness of the grant program.

At the second budget hearing on September 23, 2004, three HIV/AIDS community-based organizations were allocated a total of \$1.3 million, pursuant to Chairperson Barbara Carey-Shuler's proposal in the memorandum, "Proposed Budget FY 2004-05." The organizations included the Haitian American Foundation, Minorities Overcoming the Virus through Education, Responsibility and Spirituality, Inc. (M.O.V.E.R.S.), and Union Positiva, Inc. Greater Bethel AME Church, Borinquen Health Care, Inc., and Dade Community Foundation were also subsequently allocated funds.

Work to be Accomplished

We recommend that, using risk-based selection criteria, we select a sample to review instead of reviewing the performance of each organization, every quarter. Our recommendation would reward organizations with good track records and

free OCA resources for other projects. Contract language would need to be amended to indicate that OCA “may” conduct quarterly reviews.

6. Audit of Animal Services Department Internal Controls for Proprietary Revenue (ASD)

- *Status: New Project.*

Work to be Accomplished

Provide assurance that ASD proprietary revenues are collected and accounted for in accordance with applicable laws, regulations, policies, and good business practices.

7. Audit of Park and Recreation Department’s Internal Control Procedures for Cash (MDPR)

- *Status: Fieldwork completed; finalizing draft for exit conference.*

Work to be Accomplished

We will examine the department’s cash collection internal controls and procedures to ascertain if they are sufficient to ensure all revenues are collected and that these controls are sufficient to properly account for all revenues.

8. Feasibility Study of Hosting Events at Park Facilities (MDPR)

- *Status: Fieldwork in progress.*

Work to be Accomplished

Determine the feasibility of the County hosting events at parks and using the proceeds to support park operations.

9. Assessment of Employee Relations Department Technology Requirements (ERD, ETSD)

- *Status: Fieldwork in progress.*

Background

The current timekeeping system requires each department, on a biweekly basis, to complete payroll attendance record (PAR) forms, manually documenting the hours for each employee. The forms are forwarded to the Employee Relations Department (ERD), where payroll clerks post the hours to the payroll system, including leave usage. Leave requests are also manually prepared and processed.

Pursuant to a Commissioner's request, a report on personnel vacancies was provided to the Commission for the second budget hearing on September 23, 2004. As the information was not available through ERD and OCA had limited staff, the Office of Strategic Business Management (OSBM) coordinated collection of the data from each department. The accumulation and verification of data from over 60 departments and offices required many hours of effort.

Incorporating technology for many human resource functions, particularly those that are labor intensive, can: make an entity more efficient and effective; reduce the time required to hire new employees; process payroll in a more accurate and timely manner; reduce duplicative documentation; improve checks and balances and internal controls; improve the accessibility to and maintenance of records; and improve the ability to provide information and reports on a timely basis. Improved technology may reasonably be expected to result in economies and increased effectiveness for Miami-Dade County's \$6 billion budget and 30,000 employees. Having information available on a timely basis will provide the Commission and management with the ability to make better-informed decisions, especially during budget and policy deliberations.

Work to be Accomplished

Our assessment will include, but not be limited to, assessing ERD's existing systems and researching available systems and the experiences of other jurisdictions. Opportunities for modernization of the existing PAR system will be specifically included in the assessment. We will also include potential fiscal impacts that could result from implementing recommended technological improvements.

10. Assessment of General Services Administration's Construction Management and Renovation Services Division (GSA)

- *Status: Recommend removal.*

Background

Concerns had been raised regarding the level of service, the reasonableness of fees charged, and the period of time required to complete work. The general consensus has been that interdepartmental charges for services are high, but this is a known situation; the previously scheduled assessment is not likely to find otherwise. Recommend reallocation of OCA resources to higher priority issues.

11. Review of Joint Venture Agreements for County Office Space (departments to be determined)

- *Status: Pending; not begun.*

Background

The Commission has adopted a number of agreements relating to the construction of County office space near Metrorail stations. The most recently completed facility is the Martin Luther King (MLK) Office Building. Others which have been completed or are underway include Brownsville, Coconut Grove, Northside, Overtown I, Overtown II, South Miami, and Okeechobee.

Several months ago, concerns were raised regarding the expenditure of funds for the MLK Office Building and that Commission approval was not sought prior to these funds being spent.

Work to be Accomplished

We will review the agreements for the construction of office buildings near the above Metrorail stations and provide the Commission with a comparison report. We will also comment on whether the agreements are in the best interest of the County and the amount of funds required to be spent by the County in constructing each facility.

12. Review of Procurement Processes, including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees (DPM, OCI, DBD)

- *Status: Fieldwork in progress; parts addressed by separate reports. Portions completed or in progress as separate projects. [Completed: Review of User Access Program (UAP); Audit of Purchasing Card Program; Bid Selection Committee Process Report, and 9-Month Review of Expedited Purchasing Pilot Project. In Progress: FY05-06 year-end Review of Expedited Purchasing Pilot Project.]*

Work to be Accomplished

We will review each of the above components, related studies, and reports to determine if the County is procuring goods and services in accordance with policies and procedures and best business practices. We will report deficiencies, if any, and recommend improvements.

13. Review of the Expedited Purchasing Program (EPP) Pilot Project (DPM)

- *Status: The 9-Month Review was completed 1/23/06; FY05-06 year-end data analysis and report are in progress.*

Background

This twelve-month pilot project, adopted by Ordinance No. 05-26 on January 27, 2005, became effective on February 6, 2005. Its purpose is to test a proposed method to expedite the County's purchases of supplies, materials and services, including professional services other than professional architectural, engineering and other services subject to Section 2-10.4 of the Code and Section 287.055 of the Florida Statutes, which are estimated to cost \$1,000,000 or less.

Ordinance No. 06-15, adopted January 24, 2006, extended the pilot project for an additional twelve months.

Work to be Accomplished

Review and evaluate the operation of the Expedited Purchasing Program and report the results on a periodic basis and nine (9) months following its effective date.

14. Review of Departmental Tables of Organization (TOs) (various departments)

- *Status: Incorporated into budget briefings and Feasibility Study of Consolidating Certain Functions of MDPD & MDCR.*

Background

As noted in our report, "Issues and Lessons Learned in the 2005-2006 Budget Process" dated November 29, 2005, the goal of improving the focus on customer service could be facilitated by identifying and separating "direct service" from "overhead" positions, expenses and budgets within each strategic area and within departments. Review of such data has potential to identify opportunities to improve services to residents by shifting resources with minimal fiscal impact.

Work to be Accomplished

Conduct a pilot project, reviewing the Tables of Organization of selected departments, to examine the feasibility and potential usefulness of making these distinctions.

15. Review Long-term Accounts Receivable (FIN, various other departments)

- *Status: Pending; not begun.*

Background

In our review of the FY 2005-06 budget, we noted potential for some departments to have significant amounts of long-term accounts receivable.

Work to be Accomplished

Review long-term accounts receivable, aging of accounts, policies, and procedures for general fund and proprietary fund accounts.

16. Review of Vendor Payment Processes (FIN, various other departments)

- *Status: Pending; not begun. Recommend expanding the scope to include the “Audit of Prompt Payment Compliance with CSBE Requirements,” for which fieldwork is in progress, and focusing on small businesses.*

Background

Significantly overlaps with *Audit of Prompt Payment Compliance with CSBE Requirements*. Merger allows a more complete picture of prompt payment compliance because it includes payment for goods and services contracts as well as for CSBE’s construction-related contracts.

Several Commissioners reported receiving complaints from vendors about delays in receipt of payments from the County, and the Commission has frequently expressed concern about the impacts that slow payments have on small contractors, including the impacts of change orders.

Work to be Accomplished

We will review vendor payment processes and complaints about payment delays, and we will make recommendations on opportunities for improvement. Focus will be on payments to small businesses, and a component of the report will specifically include prompt payment compliance with CSBE requirements.

17. Audit of Employee Travel Reimbursement (FIN, OSBM, various other departments)

- *Status: New project.*

Work to be Accomplished

Provide assurance of compliance of employee travel reimbursements with Miami-Dade County travel policies and procedures.

18. Audit of General Services Administration Internal Controls for Fleet Management Vehicle Operations (GSA)

- *Status: New project.*

Work to be Accomplished

Focus on internal controls, efficiency, and effectiveness of GSA fleet management vehicle operations.

19. Review of People's Transportation Plan (PTP) Surtax Revenue (MDT, PWD, CITT)

- *Status: Fieldwork in progress.*

Work to be Accomplished

We will review all People's Transportation Plan (PTP) dollars allocated and the alignment of those allocations with the intended purposes of the PTP. The review will delineate the amount of PTP proceeds allocated by department and the amount spent as of a certain period. We will provide an assessment of accomplishments during the first two years of the program, including capital and operating costs and maintenance of effort issues.

20. Audit of Warranty Utilization by Miami-Dade Transit Maintenance (MDT)

- *Status: New project.*

Work to be Accomplished

Focus on whether parts and services are covered under warranty and are effectively used to minimize costs.

21. Review of Community Action Agency Operations (CAA)

- *Status: New project.*

Work to be Accomplished

Review the operations of the Community Action Agency (CAA) with regard to alignment of programs with legislative intent and compliance with the fiscal and legislative policies of the Board of County Commissioners.

22. Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program (DERM)

- *Status: New project.*

Work to be Accomplished

Provide assurance of compliance with the preservation, enhancement, restoration, conservation, and maintenance requirements of Section 24-50 of the Code of Miami-Dade County for properties in the Environmentally Endangered Lands Program.

23. Audit of Compliance with Wetlands Mitigation Requirements (DERM)

- *Status: New project.*

Work to be Accomplished

Provide assurance of compliance with coastal and freshwater wetlands mitigation requirements as stipulated in Class I and Class IV permits issued pursuant to Section 24-48 of the Code of Miami-Dade County.

Miscellaneous Requests for Assistance

The Commission Auditor will respond to oral requests for assistance from individual members of the Commission provided the response requires a relatively minor effort that can be accomplished without disruption to the approved Work Plan.

Other Ongoing Commission Auditor Projects

- Participant in Mom and Pop Workgroup
- Participant in ERP Executive Steering Committee (renamed “Administrative Services Transformation Committee”)
- Participant in Investment Advisory Committee
- Observer at MDAD Owners’ Review Board meetings
- Observer at budget-related Community Redevelopment Agency meetings

Audit Time Budget, Timeline and Target Completion Dates

| Audit Project | Principal Affected Departments | Status | Target Completion | FY 2006-07 | | | | Time Budget (hours) |
|---|--------------------------------|---|-------------------|------------------|------------------|------------------|------------------|---------------------|
| | | | | 1st Qtr | 2nd Qtr | 3rd Qtr | 4th Qtr | |
| Audit of Prompt Payment Compliance with CSBE Program Requirements | FIN, GSA, MDAD, PWD | Fieldwork in progress; merged into Review of Vendor Payment Processes | n/a | | | | | n/a |
| Review of Job Incentives Programs Compliance | OCED, PA, OSBM | Final draft report issued for management review and comment | 1st Qtr FY06-07 | Report | | | | 120 |
| Feasibility Study of Consolidating Certain Functions in the Police Department and Corrections and Rehabilitation Department | MDCR, MDPD | Fieldwork in progress | 2nd Qtr FY06-07 | X | Report | | | 360 |
| Review of Boards and Councils | OSBM, COB | Original review completed 3/31/06; follow-up completed 11/30/06 | | Follow-up | | | | 120 |
| Review of Certain HIV/AIDS Community-Based Organizations Expenditures | CBOs | Multiple reports issued; fieldwork & reporting continues; recommend review of risk-based sample instead of review of all CBOs every quarter | Continuing | Multiple Reports | Multiple Reports | Multiple Reports | Multiple Reports | 360 (Note 1) |
| Audit of Park and Recreation Department's Internal Control Procedures For Cash | MDPR | Fieldwork completed; finalizing draft for exit conference | 2nd Qtr FY06-07 | X | Report | | | 240 |
| Feasibility Study of Hosting Events at Park Facilities | MDPR | Fieldwork in progress | 3rd Qtr FY06-07 | X | X | Report | | 360 |
| Assessment of Employee Relations Department Technology Requirements | ERD, ETSD | Fieldwork in progress | 2nd Qtr FY06-07 | X | Report | | | 240 |
| Assessment of General Services Administration's Construction Management and Renovation Services Division | GSA | Recommend removal; known situation; reallocate OCA resources to higher priorities | n/a | | | | | n/a |
| Review of Joint Venture Agreements for County Office Space | To be determined | Pending | 4th Qtr FY06-07 | | X | X | Report | 240 |

Audit Time Budget, Timeline and Target Completion Dates

| Audit Project | Principal Affected Departments | Status | Target Completion | FY 2006-07 | | | | Time Budget (hours) |
|---|---------------------------------|---|-----------------------------|------------|---------|---------|---------|---------------------|
| | | | | 1st Qtr | 2nd Qtr | 3rd Qtr | 4th Qtr | |
| Review of Procurement Processes Including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees | DPM, OCI, DBD | Fieldwork in progress; parts addressed in separate reports | 4th Qtr FY06-07 | X | X | X | Report | 360 |
| Review of the Expedited Purchasing Program (EPP) Pilot Project | DPM | 9-Month Review completed 1/23/06; FY05-06 year-end data analysis & report in progress | 2nd Qtr FY06-07 | X | Report | | | 120 |
| Review of Departmental Tables of Organization (TOs) | Various | Incorporated into budget briefings and Feasibility Study of Consolidating Certain Functions of MDPD & MDCR | 2nd Qtr FY06-07 | X | Report | | | 120 |
| Review of Long-term Accounts Receivable | FIN, various other depts. | Pending | 4th Qtr FY06-07 | | X | X | Report | 360 |
| Review Vendor Payment Processes | FIN, various other depts. | Scope expanded to include "Audit of Prompt Payment Compliance with CSBE Program Requirements" | 4 th Qtr FY06-07 | X | X | X | Report | 600 |
| Review of People's Transportation Plan (PTP) Surtax Revenue | MDT, PWD, CITT | Component report, "Review of Peoples Transportation Plan (PTP) Pro Forma," issued to RTC 9/21/06; fieldwork & analysis continues for final report | 3rd Qtr FY06-07 | X | X | Report | | 360 |
| Audit of Animal Services Department Internal Controls for Proprietary Revenues | ASD | New | 4th Qtr FY06-07 | | X | X | Report | 480 |
| Audit of Employee Travel Reimbursements | OSBM, FIN, various other depts. | New | 1st Qtr FY07-08 | | X | X | X | 480 |
| Audit of Warranty Utilization by Miami-Dade Transit Maintenance | MDT | New | 2 nd Qtr FY07-08 | | | | X | 240 |
| Audit of General Service Administration Internal Controls for Fleet Management Vehicle Operations | GSA | New | 3rd Qtr FY07-08 | | | | X | 240 |

Audit Time Budget, Timeline and Target Completion Dates

| Audit Project | Principal Affected Departments | Status | Target Completion | FY 2006-07 | | | | Time Budget (hours) |
|--|--------------------------------|--------|-------------------|------------|---------------|---------|---------|---------------------|
| | | | | 1st Qtr | 2nd Qtr | 3rd Qtr | 4th Qtr | |
| Review of Community Action Agency Operations | CAA | New | 1st Qtr FY07-08 | | | X | X | 480 |
| Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program | DERM | New | 1st Qtr FY07-08 | | | X | X | 480 |
| Audit of Compliance with Wetlands Mitigation Requirements | DERM | New | 1st Qtr FY07-08 | | | X | X | 480 |
| Available Associate & Senior Auditor Work Hours (Note 2) | | | | 1,760 | 1408 (Note 3) | 1,760 | 1,760 | 6,688 |
| Required for Proposed Time Budget | | | | | | | | 6,840 |
| Balance--Available Work Hours | | | | | | | | -152 |

- Notes:
1. Based on review of risk-based sample
 2. Based on 1,408 actual audit work hours per auditor per year including deductions for holidays, annual & sick leave, required training, and 20% allowance for other duties as required by OCA.
 3. Assumes one auditor not available 2nd quarter due to planned medical leave of absence.

Budget Work Plan

1. Review all departmental budgets; attend departmental resource allocation hearings and as necessary, meet with departments to obtain additional information; meet with the County Manager's Office, Office of Strategic Business Management and departmental staff on an ongoing basis during the budget development process to address budget-related issues and offer input.
2. Review the reasonableness of all revenue estimates included in the Mayor's and Manager's proposed budgets.
3. Review and analyze the recommendations in the Manager's and Mayor's Proposed Budget and make recommendations regarding adjustments to the proposed budget, including but not limited to, revenues, expenditures and organizational changes.
4. Review, analyze, and make a recommendation to the Board of County Commissioners regarding all budget amendments proposed by the County Manager in accordance with Resolution No. R-195-05 adopted by the Board on February 1, 2005.
5. Provide the Commission with periodic reports on whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the Board of County Commissioners.
6. Review Commission Agenda items to ensure that the Commission has complete information on items, which may have a fiscal impact on the County's budget.
7. Provide the Commission with information on proposals, which may adversely affect the County, including, but not limited to, the County's credit rating.
8. Provide assistance to the Audit and Legislative Staffs as needed.
9. Prepare a budget for the County if requested by the Commission.
10. Monitor the County's budget, as necessary and take exception to improper specific expenditures incurred by any County department, agency or entity.
11. Perform special budgetary, financial and taxation analysis and provide policy assistance to the Commission as required.

Legislative Work Plan

1. Provide legislative research and policy analyses to support regular Commission, Committee, and Sub-committee meetings, as well as workshops or special meetings of the Commission.
2. Review each agenda to evaluate the reasonableness and completeness of the information presented, as well as to evaluate the merits and impacts of the proposed transactions and/or legislation.
3. Determine the extent to which legislative policies are being faithfully, efficiently and effectively implemented by the County Manager and County personnel.
4. Conduct research and provide reports upon the request of the Commission or a Commissioner.
5. Prepare and conduct briefings related to legislative agendas upon the request of the Commission or a Commissioner.
6. Determine the extent to which proposed legislation is consistent with current policy and the proposed legislation's implications relative to future policy.
7. Review and analyze proposed policy recommendations put forth by the Commission and the County Manager.
8. Transmit relevant and timely information to the Commission on appropriate topics of legislative interest, such as State and Federal regulations that affect Miami-Dade County and policies and practices in other jurisdictions.

SECTION II

OFFICE OF THE COMMISSION AUDITOR ANNUAL REPORT – FY 2005-2006

The following outlines the major accomplishments of OCA during FY 2005-2006.

1. **Report—*Issues and Lessons Learned from the FY 2005-06 Budget Process***
(November 29, 2005)

This reported on issues and lessons learned from the FY 2005-06 budget process. Emphasis was placed on: a) Commissioners' suggestions to improve the budget process; b) communications improvements between OCA and Staff; and c) the near obsolescence and limitations of the County's FAMIS and ABDS computer database systems.

2. **Budget Analysis—FY2004-05 Year-End Budget Amendments** (January 20, 2006)

This report provided review, analysis and recommendations on the County Manager's proposed FY 2004-05 Year-End Budget Amendments.

3. **Review—*Reviews of FY 2004-05 and 2005-06 General Fund HIV/AIDS Awareness Program Contracts (Multiple reports)***

- *Borinquen Health Care Center, Inc.* (January 30, 2006; November 3, 2006)
- *Center for Haitian Studies, Inc.* (October 31, 2005; February 15, 2006)
- *Dade Community Foundation* (report pending)
- *Greater Bethel A.M.E. Church* (October 31, 2005; September 29, 2006)
- *Minorities Overcoming the Virus through Education, Responsibility, & Spirituality, Inc. (M.O.V.E.R.S)* (September 23, 2005; 2 reports on September 29, 2006)
- *Union Positiva, Inc.* (November 9, 2006)

Major Findings and Recommendations

To date, we observed one CBO, Greater Bethel A.M.E. Church, that was still organizing and had substantially not met its contracted goals and another CBO, Borinquen Health Care Center, Inc., that reported difficulty complying with a contracted goal because of elements beyond their control.

We recommended deferral of future contracts for these services with Greater Bethel A.M.E Church until it is better prepared to accomplish the Scope of Services. We also recommended reassessment of the Scope of Services for Greater Bethel A.M.E. Church (Greater Bethel) and Borinquen Health Care Center, Inc.

Action taken: OSBM offered to renegotiate the Scope of Services, but Greater Bethel declined. The FY2006-07 contract to Greater Bethel has been issued and

an advance payment of \$25,000 to facilitate the work has been authorized. On December 5, 2006, OSBM issued a letter to Greater Bethel on requirements for submission of tax and progress reports. Furthermore, the letter stipulated that “All payment on reimbursement requests will be withheld by [OSBM] until the ...matters are addressed.”

4. **Review—Nine-Month Review of the Expedited Purchasing Program** (January 23, 2006)

Major Findings and Recommendations

This review established that, of 29 solicitations approved for processing through the EPP, eight (8) had completed the process and been awarded. Based on limited data, cycle time for most EPP awards was less than the average for non-EPP awards in FY2004-05.

We observed that an opportunity existed to reduce cycle time for EPP awards if the County Manager further delegated EPP approval authority as was authorized by Ordinance No. 05-26 and as was already done for non-EPP procurements per A.O. 3-38.

Actions taken: The County Manager further delegated EPP approval authority to Director, DPM as recommended and added authority to approve advertisement of contracts to \$1 million.

5. **Budget Analysis—Departmental Resource Allocation Meetings** (February 13-April 7, 2006)

Attended 66 OSBM-sponsored departmental resource allocation meetings, at which each department reviewed their respective budget needs and submissions.

6. **Review—Review of Boards and Councils** (March 31, 2006)

Major Findings and Recommendations

Finding 1—Sunset Review Process. The Sunset Review Process/Questionnaire did not provide the BCC sufficient information to determine whether boards should be abolished, consolidated or modified. We recommended: (1) objective, in-depth review of the boards; (2) the Sunset Review Questionnaire specifically include the date of creation and the purposes for which the board was created; and (3) all boards answer every question in sufficient detail, providing supporting documentation and specifying percentages, rates, numbers, and/or ratios that depict the degree of completion as it pertains to purposes for which the boards were created.

Finding 2—Performance Measurement. 47 of the 98 boards either did not have performance measures or had weak measures in place. We recommended: (1) OSBM

assist boards in developing performance measures to determine if boards are accomplishing their intended purposes; and (2) the BCC consider incorporating one or more specific outcome measures in legislation creating new boards.

Finding 3—Annual Reports. Only 7 of 20 randomly selected boards had submitted annual reports in compliance with County Code Sec. 2.11-37. Since information provided by both the annual reports and the Sunset Review Questionnaire appear to be the same, we recommended the BCC consider allowing the Sunset Review Report to take the place of the annual report in those years that a board will be required to submit both reports.

Finding 4—High Vacancy Rates and Failure to Achieve Quorum. 28 of 98 Boards had vacancy rates of 25% or greater, and 15 of these 28 boards had vacancy rates of 40% or greater, from January through December 2004. A total of 23 of the 98 boards were noted for their low quorum rate of 80% or less. We recommended: (1) these boards fill vacant positions to minimize the probability of not achieving quorums; and (2) the County Manager inform boards on the specific attendance requirements and allowable absence procedures.

Finding 5—Process of Appointment. 14 of 17 randomly selected boards surveyed did not advertise vacant positions as required by County Code Sec. 2-11.38.1. We recommended boards report all vacancies to the Clerk of the Board who in turn will coordinate all advertisement to comply with County Code Sec. 2-11.38.1.

Finding 6—Inactive or Dissolved Boards. Seven (7) boards had been inactive or had not met for over 24 months. Seven (7) other boards that had either: (a) completed their assignments, yet still appeared as active in the Miami-Dade County's internal web portal, (Miami-Dade County Boards and Appointment Systems); or (b) were incorrectly listed as dissolved. We recommended: (1) the County Manager review the inactive boards and make recommendations for continuance or dissolution to the BCC; and (2) the County Manager and/or Clerk of the Board update information on both systems to reflect the correct status of each board.

Finding 7—Overlapping Objectives. The Minority and Women Owned Business Advisory Board (MWOBAB) and Small Business Advisory Board (SBAB) had overlapping objectives. We recommended the County Manager determine if the Minority and Women Owned Business Advisory Board should be replaced with the Small Business Advisory Board.

Finding 8—Training. At the time of this review, over 80% of board members had not attended ethics training. Boards' contact persons stated that many of the members are scheduled to attend ethics training. We recommended each board member attend the ethics training as required by Resolution No. R-189-05 adopted by the BCC on February 1, 2005.

Finding 9—Financial Statements. Nine (9) boards are currently required by their enabling ordinance to submit annual financial statements. As a good business practice, all boards that have direct and/or indirect costs should submit financial statements to the BCC. We recommended: (1) boards meeting a certain threshold budget amount (to be established by the County Manager) be required to submit line item budgets detailing expenditures and revenues along with their Sunset Review Questionnaires; and (2) .boards that do not have direct reporting responsibility to the BCC, submit annual independent audit reports to the County.

Finding 10—Pending Sunset Reports. Three (3) boards had not submitted their Sunset Review Questionnaires. We recommended they comply with the requirement.

- Actions Taken

The Clerk of the Board has initiatives in progress to improve the County Boards and Appointment System and communications with Boards' staff coordinators/liasons.

The Board of County Commissioners' Government Structures Task Force instructed Staff to propose comprehensive updates for BCC consideration.

We met with the Executive Director of the Miami-Dade Sports Commission and Staff to offer suggestions on outcome-based performance measures, and we stand ready to assist other Boards to better evaluate their achievement of the intended purposes for which they were created by the Board of County Commissioners.

7. **Report—Workforce Housing Report** (March 31, 2006)

This report referenced available housing data; detailed the current housing stock; and explored the widening gap between income levels and housing costs. This report also detailed measures undertaken by the County to address the affordable housing needs, and included the best practices of other jurisdictions.

8. **Budget Analysis—FY 2005-06 Mid-year Supplemental Budget Ordinance** (April 25, 2006)

This report contained the Commission Auditor's review, analysis and recommendations for the proposed Mid-year Supplemental Budget. The analysis included review of the proposed agenda items, comparisons of the past and current adopted budgets, discussions with OSBM and various other department staffs, and took into consideration the economic environment.

9. **Budget Analysis—*OCA Reports for the Regional Transportation Committee (RTC) Budget Workshop*** (June 1, 2006)

Prepared five (5) Executive Budget Summaries, Selected Line Item Analyses and lists of Capital Projects planned for the Regional Transportation Committee (RTC) Budget Workshop.

10. **Budget Analysis—*OCA Reports for the Community Empowerment and Economic Development Committee (CEERC) and Infrastructure and Land Use Committee (INLUC) Budget Workshops*** (July 7, 2006)

Prepared ten (10) Executive Budget Summaries, Selected Line Item Analyses and lists of Capital Projects planned for the Community Empowerment and Economic Development Committee (CEERC) and Infrastructure and Land Use Committee (INLUC) Budget Workshops.

11. **Budget Analysis—*OCA Reports for the Intergovernmental, Recreational and Cultural Affairs Committee (IRCAC) and Community Outreach, Safety and Healthcare Administration Committee (COSHAC) Budget Workshops*** (July 12, 2006)

Prepared seven (7) Executive Budget Summaries, Selected Line Item Analyses and lists of Capital Projects planned for the Intergovernmental, Recreational and Cultural Affairs Committee (IRCAC) and Community Outreach, Safety and Healthcare Administration Committee (COSHA) Budget Workshops.

12. **Budget Analysis—*OCA Reports for the Regional Transportation Committee (RTC) and Internal Management and Fiscal Responsibility Committee (IMFRC) Budget Workshops*** (July 13, 2006)

Prepared six (6) Executive Budget Summaries, Selected Line Item Analyses and lists of Capital Projects planned for the Regional Transportation Committee (RTC) and Internal Management and Fiscal Responsibility Committee (IMFRC) Budget Workshops.

13. **Report—*Review of the People's Transportation Plan (PTP) Pro Forma*** (August 26, 2006)

This report compared and analyzed the changes in the 2003-2005 PTP Pro Formas. It highlighted the major corridors, capital improvement projects, ridership and revenue estimates, and the shift in distribution of expenditures from capital projects to operations and maintenance.

14. **Budget Analysis—*OCA Reports for the First Budget Hearing*** (September 1, 2006)

Submitted Financial Summaries and Selected Line Items for all Departments (73) and Executive Budget Summaries for selected departments (40) in conjunction with the September 7th First Budget Hearing.

15. **Budget Analysis—*Tables of Organization*** (September 7, 2006)

This special project was initiated to gather various organizational views for six (6) departments. This project may be widened to include additional departments. This is an on-going project.

16. **Budget Analysis—*OCA Responses to Commissioners Requests for Information for the Second Budget Hearing*** (September 20, 2006)

Responded to requests by individual Commissioners for budget information.

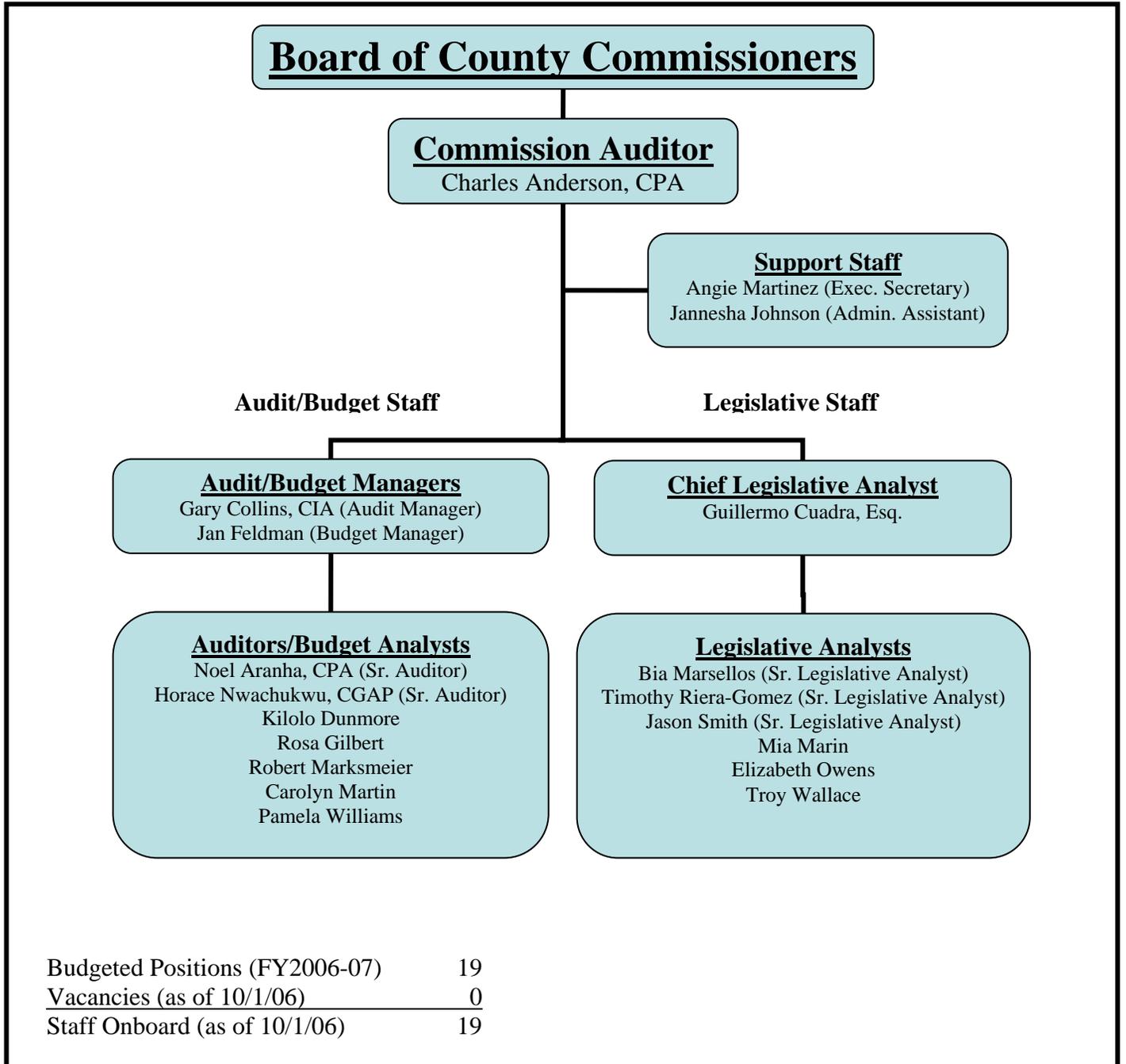
17. **Legislative Analyses—*Legislative Analyses for BCC Meeting Agendas*** (various dates)

In FY 2005-06, the Legislative Staff of OCA published legislative analyses in support of Commissioners' consideration of agenda items for 21 Board of County Commissioners meetings and 78 Board of County Commissioners Committee meetings.

18. **Reports—*Reports in Response to Commissioner Requests for Information*** (various dates)

OCA researched and/or conducted 48 special projects in support of individual Commissioner's requests for information.

**Office of the Commission Auditor
Organizational Chart
FY 2006-07**



| | |
|--------------------------------|----|
| Budgeted Positions (FY2006-07) | 19 |
| Vacancies (as of 10/1/06) | 0 |
| Staff Onboard (as of 10/1/06) | 19 |

THIS PAGE INTENTIONALLY BLANK

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|---|---|---|--|----------------|--|
| AUDIT PROJECTS | | | | | |
| 1-Infrastructure and Land Use Committee | | | | | |
| 2-Intergovernmental, Recreation and Cultural Affairs Committee | | | | | |
| 05-13-27-01 | Audit of Parks and Recreation Department's Internal Control Procedure for Cash | Fieldwork completed. Finalizing draft for exit conference | | | |
| 05-16-27-02 | Feasibility Study of Hosting Events at Park Facilities | Fieldwork in progress | | | |
| 3-Internal Management and Fiscal Responsibility Committee | | | | | |
| 05-14-34-01 | Assessment of Employee Relations Department Technology Requirements | Fieldwork in progress | | | |
| 05-14-36-02 | Assessment of General Services Administration's (GSA) Construction Management and Renovation Services Division | Pending; not begun. | | | Recommended for removal from Work Plan. |
| 05-14-30-04 | Review of Joint Venture Agreements for County Office Space | Pending; not begun. | | | |
| 05-13-33-05 | Review of Procurement Process, including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees. | Fieldwork in progress | Completed Review of User Access Program (UAP), Audit of Purchasing Card, Bid Selection Committee Process Report, and 9-month Review of Expedited Purchasing Pilot Project. | | Parts of this review are addressed as separate projects. |
| 05-13-33-06 | Review of Expedited Purchasing Program (EPP) Pilot Project | Completed 9-month review; FY05-06 year-end review in progress | | 1/23/2006 | |

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|---|--|---|---|-----------------------|--|
| 06-14-30-01 | Review of Departmental Tables of Organization (TOs) | In Progress | Incorporated into budget briefing and Audit Project # 05-16-43-01 'Feasibility of Consolidating Certain Functions of MDPD and MDCR. Incorporation was due to significant overlap. | | |
| 06-13-35-07 | Review of Long-term Accounts Receivable | Pending; not begun. | | | |
| 4-Community Outreach, Safety and Healthcare Administration Committee | | | | | |
| 05-16-43-01 | Feasibility Study of Consolidation Certain Functions of the Police Department and Corrections and Rehabilitations Department | In Progress | Fieldwork finished. Report writing phase in progress. | | |
| 05-14-40-02 | Review of Boards and Councils | Review and FY05-06 follow-up report completed | Multiple reports completed; follow-up on recommendations continues | 3/31/2006, 11/30/2006 | Major findings and recommendations remained unchanged in FY05-06 follow-up report. Clerk of the Board and OSBM are in the process of implementing recommendations. |
| 05-13-413-03 | Review of Certain HIV/AIDS Community-Based Organizations Expenditures | Ongoing | Completed 1st, 2nd and some 3rd FY2005 -06 reviews. | | OCA recommends that, using risk-based selection criteria, we select a sample to review instead of reviewing each organization, every quarter. |
| 5-Regional Transportation Committee | | | | | |
| 05-13-51-01 | Review of People's Transportation Plan (PTP) Surtax Revenue. | Fieldwork in progress | | | |

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|--|---|--------------------|---|-------------------------|--|
| 6-Community Empowerment and Economic Revitalization Committee | | | | | |
| 05-13-67-01 | Audit of Prompt Payment Compliance with CSBE Program Requirements | In Progress | Fieldwork phase | | |
| 06-13-33-06 | Review of Vendor Payment Process | Pending; not begun | | | Recommend expanding scope to include the "Audit of Prompt Payment Compliance with CSBE Requirements, Project #05-13-67-01 due to significant overlap |
| 05-13-67-02 | Review of Job Incentives Program Compliance | In Progress | Multi-departmental exit conference held; final draft report issued for management review and comment. | | |
| | | | | | |
| Miscellaneous Request for Assistance | | | | | |
| 05-16-79-00 | Participant in Mom and Pop Workgroup | Ongoing | | | |
| 06-10-32-00 | Participant in ERP Executive Steering Committee | Ongoing | | | |
| | | | | | |
| <u>BUDGET PROJECTS</u> | | | | | |
| | Attended 66 Departmental Resource Allocation Meetings - FY 06-07 conducted by OSBM. | Completed | Meeting | 2/13/2006 thru 4/7/2006 | |
| | FY 2005-06 Mid-year Supplemental Budget Ordinance | Completed | Report | 4/25/06 | |
| | OCA Reports for the Regional Transportation Committee (RTC) Budget Workshop (5 departments) | Completed | Report | 6/1/06 | |

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|------------------------------------|---|-----------|--|----------------|---|
| | OCA Reports for the Community Empowerment and Economic Development (CEERC) and Infrastructure and Land Use (INLUC) Budget Workshops (10 departments) | Completed | Report | 7/7/06 | |
| | OCA Reports for the Intergovernmental, Recreational and Cultural Affairs (IRCAC) and Community Outreach, Safety and Healthcare Administration (COSHAC) Budget Workshops (7 departments) | Completed | Report | 7/12/06 | |
| | OCA Reports for the Regional Transportation Committee (RTC) and Internal Management and Fiscal Responsibility Committee (IMFRC) Budget Workshops (6 departments) | Completed | Report | 7/13/06 | |
| | OCA Reports for the First Budget Hearing—Included financial summaries and selected line items for 73 departments as well as executive budget summaries for 40 selected departments. | Completed | Report | 9/1/06 | |
| | Budget Analyses on Tables of Organization | Ongoing | Initiated in FY06-07 Budget Analysis Process | 9/7/06 | |
| | OCA responses to Commissioners requests for information for the Second Budget Hearing | Completed | Responded to requests by individual Commissioners for budget information | 9/20/06 | |
| <u>LEGISLATIVE PROJECTS</u> | | | | | |
| 05-26-70-01 | Workforce Housing Project | Completed | 9/27/05 - OCA | 4/4/06 | |
| 05-26-77-00 | Federal Funding for Mass Transit - Project | Completed | | 10/3/05 | Comparison of FTA Data for Mass Transit Projects in other communities |
| 05-26-73-00 | Assignment - Sec. 12-22 | Completed | 10/17/05 | 10/17/05 | |
| 05-26-715-00 | Alternative Fuel options | Completed | 10/8/05 | 10/12/05 | |
| 05-26-715-00 | Chamber Gazette - Bullets | Completed | 10/14/05 - BCC | 10/15/05 | |

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|----------------|--------------------------------------|-----------|-----------------|----------------|--|
| | Pedestrian Traffic Signals | Completed | 4/28/06 | 5/4/06 | PWD is working with Dist. 9 |
| | FRS information | Completed | 7/25/06 | 8/3/06 | |
| 05-26-77-00 | Road Impact Fees | Completed | 10/18/05 | 12/12/05 | Comparison of Innovative Transportation Impact Fees in other jurisdictions |
| 05-29-415-73 | Election Trust Fund | Completed | 11/08/05 | 11/9/05 | |
| 05-29-14-715 | Report of DPZ Agenda | Completed | 11/10/05 | 11/10/05 | |
| 05-20-14-00 | BCC-Zoning Hearings | On-going | 11/17/05 | On-going | |
| 05-20-14-01 | CDMP | On-going | 11/18/05 - OCA | On-going | |
| 05-26-78-00 | Regional MPO | Complete | 11/20/05 | 11/29/05 | |
| 05-26-73-00 | Sign Ordinance Info. | Completed | 11/28/05 | 11/28/05 | |
| 05-26-72-1 | Corrections (Escapee Report) | Completed | 12/27/05 | 3/1/06 | National survey |
| 05-26-712-00 | Red-light Cameras | Completed | 12/12/05 | 12/14/06 | |
| | 311 | Completed | OCA | 4/1/06 | |
| | Corrections Project | Completed | 1/18/06 | 1/31/06 | Compilation of various reports/information for report on Corrections Dept. |
| 05-26-719-00 | Budgetary Controls | Completed | 1/18/2006 | 2/27/06 | |
| 05-26-72-0 | MDAD Aviation Project | Completed | 1/25/06 - BCC | 2/13/06 | |
| 06-26-71-00 | Strong Mayor Issues | Completed | 1/31/06 | 2/1/06 | |
| 06-26-73-00 | Water Consumption | Completed | 1/31/06 | 2/3/06 | Federal, State, & Local roles |
| 05-26-76-001 | Mayoral Salary & Fringe Project | Completed | 2/06 | 02/24/06 | |
| 05-26-76-001 | Commissioner Salary & Fringe Project | Completed | 2/06 | 02/28/06 | |
| | Emergency Mgt. Project Survey | Completed | 2/2/06 | 3/1/06 | State/national survey |
| 06-26-719-00 | Save Our Homes | Completed | 2/2/06 - BCC | 2/2/06 | List legislation related to the Save Our Homes Issue during 2006 Legislative Session |
| 06-26-77-00 | Rail Construction Costs | Completed | 2/8/06 | 4/14/06 | |
| | Opa-Locka Project Request | Completed | 2/27/06 - BCC | 3/6/06 | |
| 06-26-76-00 | Social Services Project | Completed | 3/15/06 | 3/16/06 | Listing of all Social Service Programs offered by the County. |

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|----------------|--|-----------|-----------------|----------------|---|
| 06-26-722-00 | FAA Project | Completed | 3/06 | 03/23/06 | |
| | Independent Review Panel Research | Completed | 3/6/06 | 3/6/06 | |
| 06-26-719-00 | CITT Independence | Completed | 3/22/06 | 3/27/06 | |
| 06-26-719-00 | MDT Budget Projections | Completed | 3/29/06 | | |
| | Riding Motor Vehicles With a Helmet Law - Research | Completed | 4/05 | 4/25/06 | |
| | Training/Research/Zoning | Completed | 4/1/06 | 5/1/06 | |
| | Corrections Dept. Salary Comparison Project | Completed | 4/1/06 | 4/30/06 | State/national salary survey |
| | Corrections/Healthcare Planning | Completed | 4/4/06 - BCC | 7/10/06 | |
| 06-26-119-00 | Hybrid Vehicles | Completed | 4/3/06 - BCC | 4/3/06 | |
| 05-26-72-00 | UDB Questions | Completed | 4/13/06 | 4/18/06 | |
| | Legislative Assistance to District 3- Briefings/Meetings/ Agendas | Completed | 5/06 | 10/06/06 | |
| 06-26-73-00 | Crane Safety Regulations - OSHA | Completed | 5/22/06 | Ongoing | |
| | OIG Report Review | Completed | 5/25/06 - OCA | 5/26/06 | |
| 06-26-73-00 | Elections Cyberspace Security | Completed | 6/06 | 6/30/06 | |
| | Marlins Stadium | Completed | BCC | 6/1/06 | |
| | Miami-Dade County & PHT Procurement | Completed | 6/06 - BCC | 6/5/06 | |
| 06-26-16-00 | Solid Waste Department - Fee Increases | Completed | 6/18/06 - BCC | 7/3/06 | |
| 06-26-77-00 | MDT Pro Forma Project | Completed | 6/28/06 | 9/19/06 | |
| 06-26-78-00 | Broward County Ethics Ordinance | On-going | 4/21/06 | On-going | |
| | School Speed Zone Research | Completed | 7/06 | 07/18/06 | |
| 06-26-723-00 | Strong Mayor Project | Completed | 724/06 - OCA | 8/18/06 | Project also included research of procurement issues, state/national surveys |
| 05-26-78-00 | MDHA Development Corp | Completed | 7/28/06 | 8/17/06 | |
| | Review of Taxicab Study | Completed | | 8/31/06 | |
| 06-26-78-00 | Planning, Zoning & Bldg Survey | Completed | 8/15/06 | 8/25/06 | |
| | For-Hire Limousine/Corporate Car Industry Research | Completed | 8/22/06 | 9/1/06 | State/national survey |
| 05-26-712-00 | CIIS Project | Completed | 9/01/06 | 9/20/06 | Change Order Project |
| | Elderly home Loan Program Research Request | Completed | 9/2006 | 09/28/06 | |

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|---------------------------|---|-----------|-----------------|-----------------------|--|
| | Possible Change Orders | On-going | 9/15/2006 - OCA | On-going | |
| | BCC-Zoning Hearings Research Request | Completed | | | |
| | Library Cost Analysis Opa-Locka | Completed | | 5/15/06 | |
| | State Legislative Package Review | Completed | | | |
| | Handicap Special Parking Women | Completed | 4/06 | 4/28/06 | |
| Meetings/Workshops | | | | | |
| | BCC Legislative Analyses in support of 21 BCC meeting agendas | Completed | Continuous | Prior to each meeting | Goal: Issue analyses 2 business days prior to each meeting |
| | CEERC Legislative Analyses in support of 12 CEERC meeting agendas | Completed | Continuous | Prior to each meeting | Goal: issue analyses 2 business days prior to each meeting |
| | IRCAC Legislative Analyses in support of 11 IRCAC meeting agendas | Completed | Continuous | Prior to each meeting | Goal: issue analyses 2 business days prior to each meeting |
| | INLUC Legislative Analyses in support of 17 INLUC meeting agendas (including 2 special meetings and 2 budget workshops) | Completed | Continuous | Prior to each meeting | Goal: issue analyses 2 business days prior to each meeting |
| | IMFRC Legislative Analyses in support of 10 IMFRC meeting agendas (including 1 budget workshop) | Completed | Continuous | Prior to each meeting | Goal: issue analyses 2 business days prior to each meeting |
| | COSHAC Legislative Analyses in support of 11 COSHAC meeting agendas (including 1 budget workshop and 1 COSHAC workshop) | Completed | Continuous | Prior to each meeting | Goal: issue analyses 2 business days prior to each meeting |
| | RTC Legislative Analyses in support of 17 RTC meeting agendas (including 3 RTC briefings and 2 budget workshops) | Completed | Continuous | Prior to each meeting | Goal: issue analyses 2 business days prior to each meeting |
| | Legislative Analyst support for 6 CDMP Meetings | Completed | | | |
| | Legislative Analyst support for 3 UDB meetings | Completed | | | |

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|----------------|---|-----------|-----------------|--|-------------|
| | Hurricane Preparedness Briefing | Completed | | | |
| | OSBM Retreat | Completed | Retreat | 10/04/05 | |
| | 311 Call Center Tour | Completed | Tour | 10/05/05 | |
| | Seaport Access Workshop | Completed | Workshop | 10/17/05 | |
| | Capital Improvement (A/E) Meetings | Completed | Meeting | 11/02/05 | |
| | Joint Meeting on Juvenile Justice | Completed | Meeting | 11/16/06 | |
| | IMFRC Small Business Procurement Workshop | Completed | Workshop | 12/01/05 | |
| | Governmental Structure Task Force | Completed | Meeting | 2/2/06 4/17/06 9/18/06 | |
| | Budget 101 (OSBM Workshop) | Completed | Workshop | 2/6/2006 | |
| | Miami-Dade County Healthcare Task Force | Completed | Meeting | 2/8/06 5/31/06 6/16/06 | |
| | WASD Meeting & Alexander Plant Tour | Completed | Meeting/Tour | 02/22/06 | |
| | Workforce Housing Workshop | Completed | Workshop | 3/8/06 4/3/06 | |
| | MDT - Resource Allocation Meeting | Completed | Meeting | 3/19/06 | |
| | Healthcare Taskforce Meeting | Completed | Meeting | 3/29/06 | |
| | Sunshine Meeting-Workforce Housing | Completed | Meeting | 3/30/06 | |
| | Sea Trade | Completed | Meeting | 3/15/06 | |
| | Budget Resource Allocation | Completed | Meetings | 2/13/06- 4/7/06 | 66 Meetings |
| | MDCP Contract Meeting- Miami Gardens | Completed | Meeting | 4/4/06 | |
| | Cultural Affairs - Dept. Meeting | Completed | Meeting | 4/12/06 | |
| | FEMA - Sunshine Meeting | Completed | Meeting | 4/21/06 | |
| | Seaport Access Forum | Completed | Meeting | 5/3/06 | |
| | PAC Tour | Completed | Tour | 5/12/06 | |
| | Crane Safety Workgroup - Sub Committee | Completed | Meeting | 5/24/06, 6/8/06, 6/16/06, 8/10/06, 9/27/06 | |

Attachment 2

Detailed Project List

| Project Number | Project Name | Status | Project History | Date Completed | Remarks |
|----------------|------------------------------------|-----------|-----------------|---|---------|
| | Sunshine Meeting-Workforce Housing | Completed | Meeting | 7/10/06, 7/11/06, 7/13/06, 7/19/06, 7/20/06 | |
| | CITT Meetings | Completed | Meeting | 7/20/06 | |
| | For-Hire Limousine Working Group | Completed | Meeting | 7/27/06 | |
| | Seaport Access Workshop | Completed | Workshop | 08/08/06 | |
| | PTP Pro Forma Meeting | Completed | Meeting | 8/14/06 | |
| | PTP Pro Forma Meeting | Completed | Meeting | 8/23/06 | |
| | SWM Industry Day | Completed | | 9/28/06 | |