



*Miami-Dade County Board of County Commissioners*

**Office of the Commission Auditor**

**Work Plan  
and  
Annual Report**

**January 24, 2006**

(As adopted by the Miami-Dade County  
Board of County Commissioners, January 24, 2006)

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Agenda Item No.  
1(G)1

**M E M O R A N D U M**  
**BOARD OF COUNTY COMMISSIONERS**  
**OFFICE OF THE COMMISSION AUDITOR**

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**TO:** Honorable Chairman Joe A. Martinez, and Members, Board of County Commissioners      **DATE:** January 24, 2006

**FROM:** Charles Anderson, CPA       **SUBJECT:** OCA Work Plan and Annual Report

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The Office of the Commission Auditor *Work Plan and Annual Report* is submitted in accordance with Ordinance No. 03-2. This Work Plan incorporates audit timelines and target completion dates as instructed by the Internal Management and Fiscal Responsibility Committee on December 15, 2005.

Section 1, the FY 2005-06 Work Plan, provides the status of projects carried over from the FY 2004-05 Work Plan and of projects added during FY 2004-05. In addition, the below listed new projects in the FY 2005-06 Work Plan are recommended for your approval, and two FY 2004-05 projects are recommended for cancellation.

New projects in FY 2005-06 Work Plan recommended for approval:

- Review of Departmental Tables of Organization (TOs) (typed page #11)
- Review of Long-term Accounts Receivable (typed page #12)
- Review Vendor Payment Processes (typed page #12)

Project in FY 2004-05 Work Plan recommended for modification:

- Assessment of ERD Technology Requirements will specifically include opportunities for modernization of the existing PAR system.

Projects in FY 2004-05 Work Plan recommended for cancellation:

- Review of Juvenile Services Consolidation (Consolidation already carried out with Board approval.)
- Study of Permitting Processes (Review of Permitting Processes by OSBM Performance Improvement Division is very near completion)

Section 2, the Annual Report, describes the major accomplishments of OCA during FY 2004-05, including major findings and the status of the County Manager's implementation of OCA recommendations as required by Ordinance No. 03-2.

OCA's Organizational Chart is included on typed page # 23. Attachment 1, a Detailed Project List, provides the status of current projects and those that took place during FY 2004-05.

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

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## INTRODUCTION

Having begun the staffing of the new Miami-Dade County Office of the Commission Auditor (OCA) in July 2004, FY 2004-05 was OCA's first full fiscal year of operation and included assumption of the duties and staff of the former Office of Legislative Analysis. The major challenges of FY 2004-05 involved three major activities: (a) staffing OCA's positions, (b) design and preparation of budget analyses, and (c) preparation of legislative analyses. OCA's first audit, *Audit of Purchasing Card Program*, and two reviews, *Review of User Access Program Compliance* and *Review of Juvenile Assessment Center Travel*, were also completed by the end of the FY.

OCA began FY 2004-05 with nine of its 19 positions filled, and staffing was clearly a priority. We were fortunate to bring onboard an exceptional staff but have also experienced attrition through four intra-County transfers involving promotions and one retirement. In total, 12 positions openings were filled during FY 2004-05 (six auditors and six legislative analysts.) As of December 1, 2005, three vacancies remained (two auditors/budget analysts and one legislative analyst.)

As the County Manager stated in his FY 2005-06 budget message, contributions by all levels of the organization to the budget process were unprecedented. OCA played an important role in the collection, analysis and review of the additional budgetary data that the Board of County Commissioners (BCC) needed to make these important policy decisions. The County Manager and OCA worked well together throughout the process, and we continue to work together to improve the relationship and communication with department directors.

Preparation of legislative analyses is another example of the recurring support that OCA provides to the BCC. In FY 2004-05, OCA Legislative Staff prepared and published legislative analysis packages for 18 BCC and 61 BCC Committee meeting agendas. The process consumes approximately 75% of the work hours of OCA's Legislative Staff. The remaining 25% is 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. In FY 2005-06, the County Manager and OCA are looking at streamlining budget processes to lessen the workload burden for individual departments.

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 its support and for the 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. 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 Institute of Internal Auditors (IIA), the American Institute of Certified Public Accountants (AICPA), the

Information Systems Audit and Control Association (ISACA) and the U.S. Government Accountability Office (GAO).

- 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 provide 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 2005-2006**

**Audit Work Plan**

**Community Empowerment and Economic Revitalization Committee**

**1. Audit of Prompt Payment Compliance with CSBE Program Requirements**

- *Status: Carried forward from FY 2004-05 Work Plan. In progress; entrance conference held.*

**Background**

In recent years, the Commission has adopted several legislative revisions to the Community Small Business Enterprise (CSBE) Program (Sec. 10-33.02 of the Code.) One of the Commission's frequently expressed concerns has been the impact that slow payments have on small contractors, including the impact of slow payment for change orders.

**Work to be Accomplished**

We will audit compliance with prompt payment provisions of Sec. 10-33.02 of the Code and of the implementing Administrative Order (A.O. 3-22.)

**2. Review of Job Incentives Programs Compliance**

- *Status: Carried forward from FY 2004-05 Work Plan. Fieldwork completed; review writing in progress.*

**Background**

The County participates in two of the State of Florida's job incentives 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.

### **Community Outreach, Safety and Healthcare Administration Committee**

#### **1. Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department**

- *Status: Carried forward from FY 2004-05 Work Plan. Pending; not begun.*

#### 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.

### **2. Review of Boards and Councils**

- *Status: Carried forward from FY 2004-05 Work Plan. In progress; fieldwork completed; review and report writing in progress.*

#### Background

Concerns have been raised whether some Boards are achieving the purposes for which they were created.

#### Work to be Accomplished

We will conduct a review of each Board and report to the Commission on the following: frequency of meetings; number of members, number of vacancies; goals and measures; annual funding and funding source; accomplishments and achievement of objectives. Where indicated by our findings, we will seek to assist Boards by recommending outcome-based performance measure improvements and/or other process/organizational improvements to help Boards better achieve the intent of the Commission.

### **3. Review of Certain HIV/AIDS Community-Based Organizations Expenditures**

- *Status: Carried forward from FY 2004-05 Work Plan. 1<sup>st</sup> and 2<sup>nd</sup> quarter FY2004-05 reviews completed; 3<sup>rd</sup> and 4<sup>th</sup> quarter reviews are in progress. Interim reports on 1<sup>st</sup> and 2<sup>nd</sup> quarter issued; no significant findings to date.*

#### Background

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 include the Haitian American Foundation, MOVERS (Minorities Overcoming the Virus through Education, Responsibility and Spirituality, Inc.) and Union Positiva, Inc. Greater Bethel AME Church and Borinquen Health Care, Inc. were subsequently allocated some of these funds.

Work to be Accomplished

As required by the Commission, we will conduct quarterly reviews of the use of funds allocated to the HIV/AIDS community-based organizations referenced above.

**Infrastructure and Land Use Committee**

*No audit projects listed at this time. Previously listed “Study of Permitting Process” is recommended for cancellation because a similar study is nearing completion by OSBM Performance Management Division.*

**Intergovernmental, Recreation and Cultural Affairs Committee**

**1. Audit of Park and Recreation Department’s Internal Control Procedures for Cash**

- *Status: Carried forward from FY 2004-05 Work Plan. In progress; entrance conference held; fieldwork ready to begin.*

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.

**2. Feasibility Study of Hosting Events at Park Facilities**

- *Status: Carried forward from FY 2004-05 Work Plan. In progress; entrance conference held; fieldwork ready to begin.*

Work to be Accomplished

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



## **Internal Management and Fiscal Responsibility Committee**

### **1. Assessment of Employee Relations Department Technology Requirements**

- *Status:* Carried forward from FY 2004-05 Work Plan. Pending; not begun.

#### **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 resources 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.

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

- *Status:* Carried forward from FY 2004-05 Work Plan. Pending; not begun.

### Background

Concerns have been raised regarding the level of service, the reasonableness of fees charged, and the period of time required to complete work.

### Work to be Accomplished

We will assess the effectiveness and efficiency of GSA's Construction Management and Renovation Services Division as it relates to providing support services to its customers, i.e., County departments. Our work will include, but not be limited to, analyses of the existing work order system, cost estimates (labor, materials, overhead, etc.), estimated costs versus actual costs, estimated completion dates versus actual completion dates, and reasons for delays. We will recommend improvements and report the financial impact, if any, of our recommendations.

### **3. Review of Joint Venture Agreements for County Office Space**

- *Status: Carried forward from FY 2004-05 Work Plan. 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.

**4. Review of Procurement Processes, Including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees**

- *Status: Carried forward from FY 2004-05 Work Plan. Portions completed or in progress as separate projects. [Completed: Review of User Access Program (UAP); Audit of Purchasing Card Program; and Bid Selection Committee Process Report. In Progress: Review of Expedited Purchasing Pilot Project.]*

Work to be Accomplished

We will review each of the above components and 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.

**5. Review of the Expedited Purchasing Program (EPP) Pilot Project**

*Status: Added to FY 2004-05 Work Plan by Ordinance No. 05-26. In progress; entrance conference held; fieldwork in progress for first review (9-month review).*

Background

This twelve-month pilot project, adopted by Ordinance 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.

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.

**6. Review of Departmental Tables of Organization (TOs)**

*Status: New project.*

## 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” and “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.

### **7. Review Long-term Accounts Receivable**

*Status: New project.*

## Background

In our review of the FY 2005-2006 departmental budget submissions, 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.

### **8. Review Vendor Payment Processes**

- *Status: New project.*

## Background

Several commissioners report having received complaints from vendors about delays in receipt of payments from the County.

## Work to be Accomplished

We will review vendor payment processes and complaints about payment delays, and we will make recommendations on opportunities for improvement.

## **Regional Transportation Committee**

### **1. Review of People's Transportation Plan (PTP) Surtax Revenue**

- *Status: Carried forward from FY 2004-05 Work Plan. Pending; not begun.*

#### **Work to be Accomplished**

We will review all People's Transportation Plan (PTP) dollars allocated and the alignment of the 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.

## **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
- Observer at MDAD Owners' Review Board meetings

**Audit Project Time Budget, Timeline and Target Completion Dates**

Audit Project	BCC Committee	FY2005-06				Estimated Start	Target Completion	FY05-06 Time Budget (hours)
		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr			
Audit of Prompt Payment Compliance with CSBE Program Requirements	CEER	X		X	Report	3rd Qtr FY04-05	4th Qtr FY05-06	240
Review of Job Incentives Programs Compliance	CEER	X	Report			1st Qtr FY05-06	2nd Qtr FY05-06	240
Feasibility Study of Consolidating Certain Functions in the Police Department and Corrections and Rehabilitation Department	COSHA		X	X	Report	2nd Qtr FY05-06	4th Qtr FY05-06	240
Review of Boards and Councils	COSHA	X	Report			3rd Qtr FY04-05	2nd Qtr FY05-06	240
Review of Certain HIV/AIDS Community-Based Organizations Expenditures	COSHA	Report	X	X	X	3rd Qtr FY04-05	1st Qtr FY06-07	240
Audit of Park and Recreation Department's Internal Control Procedures For Cash	IRCA	X	X	Report		1st Qtr FY05-06	3rd Qtr FY05-06	360
Feasibility Study of Hosting Events at Park Facilities	IRCA	X	X	X	Report	1st Qtr FY05-06	4th Qtr FY05-06	240
Assessment of Employee Relations Department Technology Requirements	IMFR		X	X	Report	2nd Qtr FY05-06	4th Qtr FY05-06	360
Assessment of General Services Administration's (GSA) Construction Management and Renovation Services Division	IMFR			X	X	3rd Qtr FY05-06	1st Qtr FY06-07	240
Review of Joint Venture Agreements for County Office Space	IMFR				X	4th Qtr FY05-06	2nd Qtr FY06-07	240
Review of Procurement Processes Including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees	IMFR		X	X	X	2nd Qtr FY05-06	1st Qtr FY06-07	240
Review of the Expedited Purchasing Program (EPP) Pilot Project	IMFR	X	Report	X	X	1st Qtr FY05-06	1st Qtr FY06-07	360
Review of Departmental Tables of Organization (TOs)	IMFR		X	X	Report	2nd Qtr FY05-06	4th Qtr FY05-06	360
Review of Long-term Accounts Receivable	IMFR				X	4th Qtr FY05-06	2nd Qtr FY06-07	120
Review Vendor Payment Processes	IMFR		X	X	X	2nd Qtr FY05-06	1st Qtr FY06-07	240
Review of People's Transportation Plan (PTP) Surtax Revenue	RTC		X	X	X	2nd Qtr FY05-06	Continues for duration of PTP	360
<b>Totals</b>								<b>4,320</b>

Available Associate & Senior Auditor Work Hours (Note 1)	1,408	1,408	1,408	1,408	5,632
Allocated to Budget Manager & Audit Manager Vacancies (Note 2)	616	528	264		1,408
Estimated Available Audit Work Hours	792	880	1,144	1,408	4,224
Balance--Available Work Hours	0	0	0	0	-96

**Notes:**

**X = Audit In Process**

**Report = Planned Report Issuance**

Note 1: 1,408 actual audit work hours per auditor per year includes deductions for holidays, annual & sick leave, required audit training, and 20% allowance for other duties as required by OCA.

Note 2: Assumes new Budget & Audit Managers start by mid-February 2006 and June 2006, respectively.

## **Budget Work Plan**

1. Review all departmental budgets; attend departmental budget 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. Determine the extent to which legislative policies are being faithfully, efficiently and effectively implemented by the County Manager and County personnel.
2. 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.
3. 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.
4. Determine the extent to which proposed legislation is consistent with current policy and the proposed legislation's implications relative to future policy.
5. Review and analyze proposed policy recommendations put forth by the Commission and the County Manager.
6. Conduct research and provide reports upon the request of the Commission or a Commissioner.
7. 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 2004-2005**

The following outlines the major accomplishments of OCA during FY 2004-2005.

1. **Report—*Commission/Council Auditors’ Duties Survey*** (November 23, 2004)

This study identified duties of commission/council auditors by examining auditor positions in the 20 most populous counties in the U.S and in 10 other communities that are over 500,000 in population or are geographically located in the State of Florida. 15 auditors (including Miami-Dade County) were found to be “commission/council auditors,” reporting to their governments’ legislative body. All of these 15 auditors’ duties included special studies/projects upon request, and most included financial audits, performance audits, information system audits, management analysis, budgetary analysis, and/or investigations. Most of these commission/council auditors were the only audit organization for their respective government. Less than half of these auditors’ duties included legislative analysis, revenue forecasting, and/or subpoena power. One of these auditors (San Diego, CA) also served as chief financial officer/comptroller, and one (Miami-Dade County) had a responsibility for budget development other than for its own office budget.

2. **Report—*Procurement Information*** (December 13, 2004)

The report compared procurement processes in use by Miami-Dade, Broward, and Palm Beach counties and provided background information about the National Purchasing Institute’s *Achievement of Excellence in Procurement* (AEP) award program for which Miami-Dade County was a recipient in 2004.

3. **Report—*Additional Procurement Information*** (December 13, 2004)

This report provided the Office of the Inspector General’s Annual Report, an accompanying press release and supplemental data that responded to our inquiry regarding the incidence of fraud and abuse in procurement matters.

4. **Budget Analysis—*FY 2003-04 Budget Amendments*** (February 3, 2005)

This report provided review, analysis and recommendations on the County Manager’s proposed FY 2003-04 End of Year Budget Amendments and Supplemental Budgets. This was the first report to specifically address amendments from the perspective of Board’s direction in Resolution No. R-195-05, adopted February 1, 2005, which directed the Commission Auditor to “review, analyze and make a recommendation to the Board of County Commissioners regarding all budget amendments proposed by the County Manager.”

5. **Budget Analysis—*Departmental Resource Allocation Meetings*** (February—April 2005)

Attended 60 OSBM-sponsored departmental resource allocation meetings at which each department reviewed their respective budget needs and submissions.

6. **Report—*Ryan White Title I Program*** (February 23, 2005)

This report provided an overview of Ryan White Title I Program to aid commissioners' in their consideration of contract award proposals.

7. **Report—*Survey of Top 20 Counties' Intergovernmental Offices*** (February 27, 2005)

This report described the organizational structure of Intergovernmental Affairs staff in the 20 most populous counties in the U.S.

8. **Budget Analysis—*OCA Budget Workshop*** (March 24, 2005)

Held a Budget Workshop for all departments to introduce departmental personnel to OCA staff and to discuss completion of OCA's requested budget forms. Hard copies of forms were distributed, budget submission deadlines were established, and OCA contact information was provided.

9. **Report—*Comparisons of Miami-Dade County Participating Healthcare Provider Lists for County Employee HMO Plans*** (April 13, 2005)

This report provided side-by-side comparisons of participating healthcare provider lists for the four (4) County employee HMO plans. It expanded upon summary data about health care provider lists and upon results of a survey of the health plans offered by the 20 most populous counties in the U.S., which were issued as Supplemental Legislative Analysis for the April 13, 2005 Community Outreach, Safety and Healthcare Administration Committee meeting agenda.

10. **Budget Analysis—*OCA Reports for the Regional Transportation Committee (RTC) Budget Workshop*** (May 23, 2005)

Reviewed budget submissions for RTC departments and provided executive summaries for five (5) departments.

11. **Report--*Workforce Analysis*** (May 25, 2005)

This report provided demographic comparisons of County employees (per data provided by the County Manager) and the County's population (per U.S. Census Bureau estimates for July 2003.)

12. **Budget Analysis—*OCA Reports for the Community Outreach, Safety and Healthcare Administration (COSHA) Committee Budget Workshops*** (June 3 and 13, 2005)

Reviewed budget submissions for COSHA departments and provided executive summaries for 15 departments.

13. **Budget Analysis—*OCA Reports for the Committee of the Whole*** (June 29, 2005)

Provided line item analyses, budget issues and executive summaries for nine (9) selected departments.

14. **Audit—*Audit of Purchasing Card Program*** (Issued July 21, 2005)

Major Findings

- ◆ The Finance Department lacked segregation of duties in Purchasing Card transactions.
- ◆ All authorization and reconciliation documents collected since the inception of the Purchasing Card program were filed in hard copy format and located in one employee's cubicle.
- ◆ There was no written documentation of the internal procedures governing the authorization, custody, record keeping and reconciliation of Purchasing Card transactions.
- ◆ Lost or stolen cards were not immediately reported to the Finance Department.

Status of Corrective Action

- ◆ *Finance Department concurred with all findings.*
- ◆ Follow-up on corrective actions is in process

15. **Review—*Review of User Access Program (UAP)*** (Issued August 9, 2005)

Major Findings

- ◆ Third parties and County vendors could potentially circumvent the UAP but should be deterred.
- ◆ With revenues of \$972,749 in the first year, DPM recovered the \$275,286 expense of computer programming required to implement the program. However, DPM's analysis for FY 2003-04 indicated that \$5,817,908 potentially could have been collected if the UAP had been fully implemented. In the first half of FY 2004-05, UAP collections from just County departmental purchases had increased to \$1,698,323.
- ◆ The State of Florida has a somewhat similar program with a one percent Transaction Fee and has found that vendors increase prices to offset the fee and dislike the burden imposed on them by the program.
- ◆ In the long run, intra-County departmental UAP fee payments become user fee-like costs, which are offset by revenue to DPM.

### Status of Corrective Action

- ◆ UAP revenues for FY 2004-05 totaled approximately \$5.3 million.
- ◆ In the First Change Memo to the FY2005-06 budget process, the County Manager:
  - Requested and the Board adopted modification of the UAP to enable direct billing of vendors when non-County entities are otherwise unable to make UAP deductions; and
  - Indicated “the focus during FY 2005-06 is to implement an expanded marketing and outreach plan to increase participation of non-County agencies.”
- ◆ Follow-up will be conducted during FY2005-06 to determine status of implementation of OCA’s recommendations.

### **16. Budget Analysis—*FY 2004-05 Mid-year Budget Adjustments*** (August 19, 2005)

This report provided the Commission Auditor’s review and analysis of and recommendations on proposed Mid-year Budget Amendments and Supplemental Budgets. The analysis included review of the proposed agenda items, comparison of changes with past and present adopted budgets (including prior supplemental budgets and budget amendments), discussions with OSBM and various other departmental staffs, and consideration of the economic environment.

### **17. Report—*Bid Selection Committee Process*** (August 22, 2005)

The Bid Selection Committee Process has several elements that operate to prevent the opportunity for bias or favoritism. Overall, the selection committee process should make it very difficult, even for the most determined person, to steer a contract award to a favored proposer.

### **18. Budget Analysis—*OCA Report for the First Budget Hearing*** (September 6, 2005)

Provided Line Item Budget Analyses for all departments and Executive Summaries for 11 departments.

### **19. Report—*Equitable Distribution Program (EDP) Report*** (September 15, 2005)

The Equitable Distribution Program (EDP) has undergone major changes since its creation. Many of these changes have allowed the program to attain moderate success, but several factors obviate the opportunities for participants to obtain work assignments. Chief among these is the limited number of available projects combined with a large number of pre-qualified firms. Moreover, the competition from Miscellaneous Professional Services Agreements (MPSAs) hinders the overall success of the program. As a result of meetings between the Office of Capital Improvements (OCI) and EDP participants, OCI will submit to the Commission modifications to the EDP program.

20. **Budget Analysis—*OCA Report for the Second Budget Hearing*** (September 16, 2005)

This reports on the Commission Auditor’s review of the County Manager’s 2005-2006 Proposed Resource Allocation and Multi-Year Capital Plan and the County Manager’s “Change Memo” as adopted at the First Budget Hearing on September 6, 2005. Tables were appended as attachments to expand on analysis concerning county millages, effect of property assessment increases on Homestead property, and economic characteristics of the County.

21. **Review—*Review of Juvenile Assessment Center (JAC) Travel*** (Issued September 30, 2005)

Major Findings

- ◆ Based on our limited review, nothing came to our attention to indicate any material deficiencies pertaining to the validity of expenditure approval to travel, the appropriateness of travel, and/or compliance with the County’s travel policy.
- ◆ Our review did not substantiate any of the allegations contained in the anonymous letter dated October 17, 2004.

Status of Corrective Action

- ◆ None required.

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

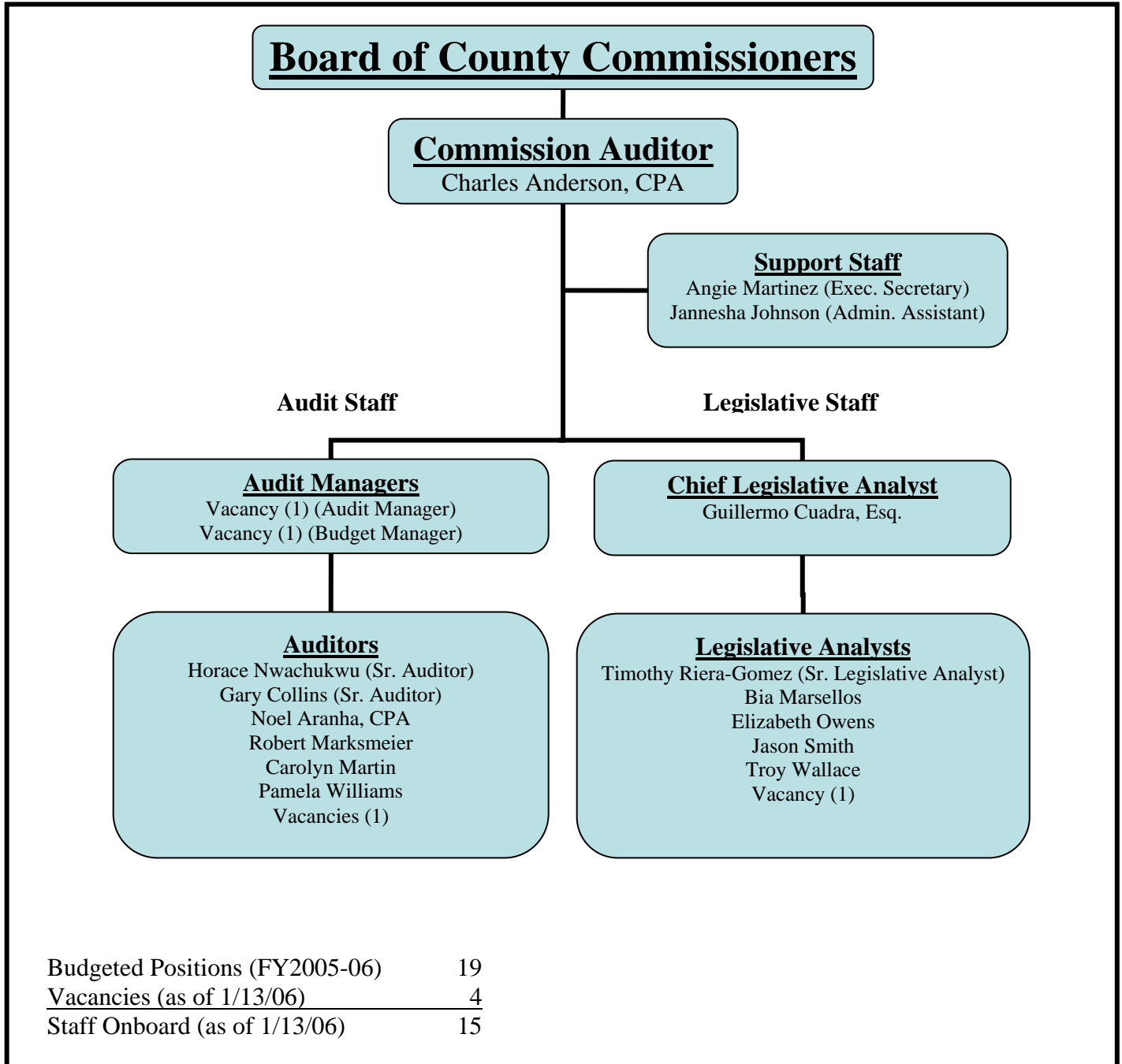
In FY 2004-05, the Legislative Staff of OCA published legislative analyses in support of commissioners’ consideration of agenda items for 18 Board of County Commissioners meetings and 61 Board of County Commissioners Committee meetings.

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

OCA researched and/or conducted 68 special projects in support of individual Commissioners requests for information.

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**Office of the Commission Auditor  
Organizational Chart  
FY 2005-2006**



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## Attachment 1

## Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
<b>AUDIT PROJECTS</b>					
<b>1-INFRASTRUCTURE AND LAND USE COMMITTEE</b>					
05-16-10-01	Study of Permitting Process				Consider for removal from Work Plan based on OSBM report
<b>2-INTERGOVERNMENTAL, RECREATION AND CULTURAL AFFAIRS COMMITTEE</b>					
05-13-27-01	Audit of Park and Recreation Department's Internal Control Procedures for Cash	In Progress	Held Entrance Conference		
05-16-27-02	Feasibility Study of Hosting Events at Park Facilities	In Progress	Held Entrance Conference		
<b>3-INTERNAL MANAGEMENT AND FISCAL RESPONSIBILITY</b>					
05-14-34-01	Assessment of Employee Relations Department Technology Requirements				
05-14-36-02	Assessment of General Services Administration (GSA) Construction Management and Renovation Services Division				
05-13-35-03	Audit of Purchasing Card Program	Completed	Report issued	7/21/2005	
05-14-30-04	Review of Joint Venture Agreements for County Office Space				
05-13-33-05	Review of Procurement Process, Including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees	In Progress			Examination of possible bias in bid selection committee process. Preliminary review of EPP in progress
05-13-35-06	Review of User Access Program (UAP) Compliance	Completed	Report issued	8/9/2005	

## Attachment 1

## Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
05-13-33-06	Review of Expedited Purchasing Program (EPP)	In progress	Joint OCA-DPM project planning 2/2005; entrance conference 11/2/2005; 4th qtr FY 2004-05 tracking data received 11/8/2005; fieldwork in progress		Not in FY 2004-05 Work Plan; required by Ordinance No. 05-26 (effective date 2/6/05.)
05-16-73-00	Departure Incentive Program (1st report)	Completed		1/20/2005	
05-16-73-00	Departure Incentive Program Update	In progress			
	Enterprise Resource Planning (ERP) Workgroup Participant	Ongoing	New Initiative		
<b>4-COMMUNITY OUTREACH, SAFETY AND HEALTHCARE ADMINISTRATION</b>					
051-6-43-01	Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department				
05-14-40-02	Review of Boards and Councils	In Progress	Fieldwork completed. Report Writing stage		
05-13-413-03	Review of Certain HIV/AIDS Community-Based Organizations Expenditures	In Progress	Completed quarterly fieldwork on 4 of 5 CBOs		
05-13-411-04	Review of Juvenile Assessment Centre Travel	Complete	Report issued	9/30/2005	

Attachment 1

Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
05-4-1411-05	Review of Juvenile Services Consolidation				Consider for removal from Work Plan; OBE-manager already consolidated department with Board approval; consider reschedule after 1-2 years of consolidated operation.
<b>5-REGIONAL TRANSPORTATION COMMITTEE</b>					
05-13-51-01	Review of People's Transportation Plan (PTP) Surtax Revenue				
<b>6-COMMUNITY EMPOWERMENT AND ECONOMIC REVITALIZATION COMMITTEE</b>					
05-13-67-01	Audit of Prompt Payment Compliance with CSBE Program Requirement	In Progress			
05-13-67-02	Review of Job Incentives Program Compliance	In Progress			
	Mom & Pop Workgroup Participant	Ongoing	New Initiative		Requested to participate by Finance Dept. staff
<b>LEGISLATIVE PROJECTS</b>					
05-21-70-00	BCC Legislative Analyses in support of 18 BCC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: Issue analyses 2 business days prior to each meeting
05-21-xx-00	BCC Committee Legislative Analyses in support of 61 BCC Committee meetings	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
05-26-77-00	Transit Properties Survey (Mid-Life Rehab)	Completed	4/17/2005	5/1/2005	
	Analysis of State Budget (7 Largest Counties)	Completed	10/1/2004	10/15/2004	

## Attachment 1

## Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
05-26-79-00	Strong Mayor Project (Problems)	Completed	3/1/2005		Pending litigation may require additional research and analysis
	Top 20 Counties Government Structure	Completed	3/18/2005	4/1/2005	
05-26-715-00	Project (Victim Services Center)	Completed	12/7/2004		
	Issues regarding MDC Lobbying Efforts	Completed	10/1/2004	10/15/2004	
	MDC Budget Priorities in State FY 2004-2005 Budget	Completed	10/2004	10/21/2004	
	Issues with Miami-Dade County School board	Completed	12/7/2004	12/10/2004	
	Survey of Top 20 Counties' Intergovernmental Offices	Completed	2/20/2005	2/27/2005	Description of organizational structure of Intergovernmental affairs staff in the nation's 20 most populous counties -- submitted in memo format.
	Background information on MDT deficits prior to Nov. 5, 2002	Completed	3/5/2005	3/24/2005	
	Procurement Awards Project	Completed	11/20/2004	12/21/2004	
	Large County Procurement Survey	Completed	3/18/2005	1/4/2005	
05-26-36-00	Project (Self-Insured)	Completed	3/14/2005	4/13/2005	
05-26-77-00	Project (Regional MPO)	Completed	3/5/2005	3/17/2005	
05-26-51-01	Large Transit Properties' Fare Research	Completed	2/2005	3/5/2005	
05-26-213-01	Baseball Stadium Research	Completed	3/2005	3/8/2005	
05-26-557-01	CITT Structure	Completed	3/5/2005	3/13/2005	
05-26-715-00	Office of Countywide Healthcare Planning - project	Completed	5/9/2005	5/12/2005	
	Legislative Veto List	Completed	5/23/2005	5/25/2005	
	Tri-Rail Ridership Survey	Completed	3/024/2005	3/28/2005	
	Miami-Dade, Broward, Palm Beach County Transit Ridership Survey	Completed	3/5/2005	3/12/2005	

## Attachment 1

## Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
05-26-713-00	Equitable Distribution Program (EDP)	Completed		9/15/2005	Report providing overview, review and recommendations related to the EDP program,
	Sign Ordinance	Completed		4/18/2005	
	BCC Agenda for 5/17/05	Completed		5/13/2005	Bullet points of agenda items
	Update on funds that the Miami Heat promised to the Parks Dept.	Completed		1/25/2005	
	Film Industry Incentive Project	Completed		2/9/2005	
	Pari-Mutual - Slot Machine Issues	Completed		1/19/2005	
	Taser Policy (Survey of other Jurisdictions)	Completed		2/24/2005	
05-26-36-00	Project (HMO Provider Survey)	Completed	BCC	4/13/2005	Comparison of Miami-Dade County participating healthcare providers
	MDAD Claims Review Board	In Progress	RTC	8/19/2005	
	311 Answer Center - Call Center Consolidation	In Progress	Initiated by OCA		
05-26-718-00	Review and response re CST Rule workshop	Completed		7/28/2005	
05-26-70-01	Workforce Housing	In Progress	Initiated by OCA		
05-22-70-00	General Fund Budget Analysis	Completed		8/21/2005	
05-26-717-00	Beach Renourishment	Completed		8/26/2005	
05-22-70-00	Second Budget Hearing Analysis	Completed		9/12/2005	
05-21-76-00	Little Gables/San Jacinto Park Research	Completed		9/26/2005	
05-26-77-00	Monthly Ridership Numbers for Metrorail	Completed		10/2/2005	
05-26-77-00	Federal Funding Comparison - Project	Completed		10/3/2005	
05-26-74-00	Bid Selection Committees	Completed			Request to examine possible bias and favoritism in competitive bid selection committee process
05-26-77-01	Procurement	Ongoing	BCC	1/5/2005	OCA Work Plan 2004-05

Attachment 1

Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
05-26-74-00	State Campaign Finance Laws	Completed		7/6/2005	Research Florida Election Commission decision
05-21-30-00	Minority contracting, <i>Hershell Gill</i>	Completed	BCC	6/16/2005	IMFR item prompted additional legal research
05-21-30-00	Sexual Predator	Ongoing	BCC		BCC item prompted additional research
	Animal Services Research	Completed		11/18/2004	
	Commission Auditor Duties Survey	Completed	10/1/2004	11/23/2004	
	Shenely Park Issues	Completed	12/2004	12/17/2004	Listing of annexation initiatives and relevant zoning issues pertaining to Schenley Park -- memo submitted
	Spoil Islands as Potential EI Portal Annexation Targets	Completed	12/20/2004	12/20/2004	
	MDPD Bid Waivers & Sole Source Procurements	Completed	1/10/2005	2/3/2005	
	Procurement Reform & Comparisons with Other Counties	Completed	1/2005 3/17/2005--OCA initiated in support of expected COSHAC agenda item	2/4/2005	Overview of Miami-Dade's procurement process and comparison to other counties -- submitted in memo format
05-26-36-00	Project (Self-Insured)--HMO Provider Comparison & Survey	Completed		4/13/2005	Major project involving 5 legislative analysts
	Procurement Comparisons	Completed	2/22/2005	2/24/2005	
	CERT Funding History	Completed	3/10/2005	3/14/2005	
	Strong Mayor Discussion Points & Issues	Completed	4/4/2005	4/4/2005	

## Attachment 1

## Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
	Agenda & Procurement Information	In progress	12/1/2004		Update on previous reports on BCC concurrence with Manager's proposals and new, detailed report on procurement agenda item history for FY03-04; for first week, involved entire legislative analyst staff
05-26-77-01	Project (Procurement Survey)	Pending	3/23/2005		Joint project with Commission on Ethics & Public Trust
	Ambulance Contract Issues (RFP 443)	In progress	12/7/2004		Verbal report provided 12/14/05; follow-up requested to include additional info from survey of precedence in other communities
	Cuban-Haitian Refugee Initiative (CHRI)	Completed	12/22/2004	1/18/2004	
	Domestic Violence Intake Unit	Completed		2/9/2005	
	Mayor's Satellite Offices	Completed		2/2005	
	Ethics Brochure	Completed		3/2005	
<b>BUDGET PROJECTS</b>					
	Creation of new Budget Forms for the Commission Auditor's Office.	Completed	New Initiative	3/11/2005	
	Preparation and presentation of Workshop for all departments for the rollout of the Commission Auditor Budget Forms.	Completed	New Initiative	3/24/2005	
	Established filing system for all budget submissions.	Completed	New Initiative	3/15/2005 and 3/30/05	Staggered dates for Dept. submission of budgets.
	Attended 60 Departmental Resource Allocation meetings - FY 05-06 conducted by OSBM.	Completed	OSBM Yearly Project	5/31/2005	

Attachment 1

Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
	Review of budget submissions (FY 05-06) and preparation of Executive Summaries for RTC Workshop (5 departments)	Completed	New Initiative	5/23/2005	
	Review of budget submissions (FY 05-06) and preparation of Executive Summaries for COSHAC Workshop (15 departments)	Completed	New Initiative	5/31/05 through 6/3/05	Workshop was held for two days due to the number of depts.
	Preparation of Line Item Analysis, Budget Issues and Executive Summaries (9 departments) for Committee of the Whole.	Completed	New Initiative	6/29/2005	
	OCA Report for First Budget Hearing; Line Item Analysis (all departments) and Executive Summaries ( 11 departments)	Completed	Report issued	9/6/2005	In FY04-05 Work Plan and required by Ordinance No. 03-2.
	Review Departmental budget presentations to highlight areas for potential cost savings.	Completed	New Initiative	9/16/2005	Submitted formal report
	OCA Report for Second Budget Hearing	Completed	Report issued	9/16/2005	In FY04-05 Work Plan and required by Ordinance No. 03-2.
	OCA Review of FY 2004-05 Mid-year Budget Adjustments	Completed	Report issued	8/19/2005	In FY04-05 Work Plan and required by Resolution 195-05 and Ordinance No. 03-2.
	Executive Benefits Report	Completed	Commissioner request	6/3/2005	
	Workforce Analysis for RTC Departments	Completed	Commissioner request	5/21/2005	