



Miami-Dade County Board of County Commissioners

Office of the Commission Auditor

**Work Plan
and
Annual Report**

April 7, 2009

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Miami, Florida 33128
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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 Dennis C. Moss
and Members, Board of County Commissioners

FROM: Charles Anderson
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson".

DATE: April 7, 2009

SUBJECT: Commission Auditor's FY 2008-09 Work Plan and Annual Report

The *Commission Auditor's Work Plan and Annual Report* is submitted in accordance with Sec. 2-478 of the Code, and incorporates amendments made by the Budget, Planning and Sustainability Committee (BPSC) on March 10, 2009, which narrowed the Audit Work Plan to those projects that remain priorities, are near completion, or are otherwise required by legislation or Government Auditing Standards. This amended Work Plan also incorporates: (a) changes pursuant to Ord. No. 09-12, adopted March 3, 2009, concerning the Expedited Procurement Program; (b) updates to project lists, time budgets, project time lines and the OCA organization chart; and (c) corrections of minor scrivener's errors on typed page numbers 1 and 7.

Section 1, Commission Auditor's Work Plan – FY 2008-09.

Audits projects not selected as priorities by the BPSC and recommended for removal:

1. *Review of Long-term Accounts Receivable* – Report pending from County Manager.¹
2. *Review of Certain HIV/AIDS Community-Based Organizations Expenditures* – Except for one report in preparation from completed fieldwork.

¹ Subsequent to OCA's entrance conference for this audit, the County Manager's memo, "Fees and Payments Owed to the County," dated October 1, 2007, reported on formation of a high-level Executive Review Team to meet with County departments to "review the status of receivables, determine which receivables are not collectable, and develop plans to collect on all outstanding accounts." A comprehensive report to the BCC, as discussed in the memo, was pending at the time of preparation of this Work Plan.

Audits projects not selected as priorities by the BPSC and recommended for removal:
(cont'd)

3. *Review of Joint Venture Agreements for County Office Space.*
4. *Audit of Employee Travel Reimbursement.*
5. *Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program.*
6. *Audit of Compliance with Wetlands Mitigation Requirements.*
7. *External Financial Statement Audit Reports Summary – Except for report for September 30, 2007 audit reports, which is in preparation from completed fieldwork.²*
8. *Feasibility Study of Hosting Events at Park Facilities.*
9. *Assessment of Employee Relations/Human Resources Department Technology Requirements.*
10. *Inventory Control Audit of ETSD Hardware/Assets.*

Audit projects recommended for modification:

1. *Review of the Expedited Purchasing Program – Pursuant to Ord. No. 09-12, adopted March 3, 2009, included within the scope of the Review of the County Manager's Exercise of Delegated Authorities Pursuant to Section 2-8.1.*

Audit projects included pursuant to legislative requirements or Government Auditing Standards:

1. *Oversight of the Performing Arts Center Trust (PACT) – Pursuant to Ord. No. 07-83.²*
2. *Review of the Manager's Exercise of Authority Delegated Pursuant to Section 2-8.1 of the Code of Miami-Dade County.*
3. *Peer Review – Pursuant to Government Auditing Standards.*

² A special study by OCA auditors to be conducted as a “non-audit service” as defined by *Government Auditing Standards*.

Audit projects not selected as priorities by the BPSC but carried forward as reports that are near completion:

1. *Review of Certain HIV/AIDS Community-Based Organizations Expenditures* – One report in preparation from completed fieldwork.
2. *Monitor Independent Contractor’s Analysis of Inmate Healthcare.*³
3. *Audit of Animal Services Department Internal Controls for Proprietary Revenue.*
4. *External Financial Statement Audit Reports Summary* – Report on financial statement audits for fiscal year ending September 30, 2007.³

New audit projects recommended for approval: None.

Section 2. Commission Auditor’s Annual Report. Describes accomplishments during the previous fiscal year, and includes, as required by Sec. 2-479 of the Code, audits completed, major findings, corrective actions taken by the County Manager, and significant findings which have not been fully addressed by the County Manager.

Attachments. An OCA organizational chart, a chronology of legislation specifying Commission Auditor’s duties, and a detailed project list are appended as attachments to the Work Plan and Annual Report.

I thank the BCC for their support and valuable input, both throughout the year and in the planning for this Work Plan.

³ A special study by OCA auditors to be conducted as a “non-audit service” as defined by *Government Auditing Standards*.

**Miami-Dade County Board of County Commissioners
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FY 2008-09 Work Plan and Annual Report**

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COMMISSION AUDITOR'S FY 2008-09 WORK PLAN AND ANNUAL REPORT

Introduction

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.

FY 2007-08 was the fourth full fiscal year of operation of the Office of the Commission Auditor (OCA). During this period, legislative actions of the Board of County Commissioners (BCC) expanded OCA roles in the County's budget processes, increased OCA positions, and added several specific projects. A chronological history of legislative actions with significant impact on OCA duties is included in Attachment 2 of this report.

Pursuant to Ordinance 08-08, the budget process assumed new prominence in OCA for FY 2007-08, and this enhanced role proved to be a learning process for both OCA and for Staff. Opening and maintaining effective lines of communication with Staff remained problematic, particularly with departmental staffs. The responsiveness issue primarily impacted our budget analysis processes. Ordinance 08-08 specified that "the Commission Auditor may make direct inquiries of any officer, agent or employee of any department, board, agency or other County entity." We look forward to strengthening working relationships and establishing a more insightful and continuous dialogue with departments and with the Office of Strategic Business Management.

OCA began FY 2007-08 with 22 of its 28 approved positions filled and authorization to fill remaining vacancies was being sought. Resolution R-740-07, adopted June 5, 2007, directed the County Manager to include funding for four (4) additional OCA auditors in the proposed FY 2007-08 budget, which would increase OCA positions to 32. Although these were not in the County Manager's proposal, at the Second Budget Hearing, the BCC provided a reserve for additional funding. On February 21, 2008, the BCC approved OCA's work plan and the filling of OCA's positions, and the BCC released the reserved funds. Thirty (30) of OCA's thirty-two (32) positions were filled by mid-July 2008 and remained filled at the end of FY 2007-08.

A major component of the work program approved by the BCC on February 21, 2008 provided for access to the County's Audit Pool Services to obtain the services of a firm to provide immediate assistance in developing OCA's internal processes and procedures to comply with the new budget processes in Ordinance No. 08-08 while qualified OCA staff was being hired. Other activities in the planned scope of services included: assisting efforts related to the execution of the annual work plan; evaluating the department's resources and capabilities when compared to its mission and related strategic plan; and assisting development of benchmarks and industry best practices.

In FY 2007-08, OCA Legislative Staff published legislative analyses for 21 BCC and 75 BCC Committee meeting agendas. The process consumed approximately 80% of the work hours of OCA's Legislative Staff, a net increase of 5% over the 75% experienced in FY 2006-07. The remaining 20% was devoted to responding to commissioners' information requests and special projects.

COMMISSION AUDITOR'S FY 2008-09 WORK PLAN AND ANNUAL REPORT

Introduction (cont'd)

OCA's planned areas of emphasis for FY 2008-09 are:

- Budgeting—Providing proactive, prospective budgeting information and analysis; establish insightful, continuing dialog with departments and with OSBM.
- Auditing—Complete backlogged projects and triennial peer review.
- Legislative—Provide more targeted analyses and special project support to best assist the BCC.

Additional information on ongoing, planned, and completed projects is provided in Sections I and II of this Work Plan and Annual Report.

SECTION I – COMMISSION AUDITOR’S WORK PLAN – FY 2008-09

Audit Work Plan

1. **Review of Procurement Processes, including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees** (DPM, OCI, SBD) – Review 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.
 - *Status: Reporting phase; 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 three reviews of the Expedited Purchasing Program.] Anticipate audit report(s) 3rd quarter FY 2008-09.*
2. **Review of Vendor Payment Processes Including Prompt Payment Compliance with CSBE Program Requirements** (FIN, SBD various other departments) – Review vendor payment processes and complaints; focus on payments to small businesses; a component of the report will specifically include prompt payment compliance with CSBE requirements.
 - *Status: Fieldwork nearing completion; anticipate audit report(s) 3rd quarter FY 2008-09.*
3. **Review of People’s Transportation Plan (PTP) Surtax Revenue** (MDT, PWD, CITT) – Review People’s Transportation Plan (PTP) dollars allocated and the alignment of those allocations with the intended purposes of the PTP. Provide an assessment of accomplishments, including capital and operating costs and maintenance of effort issues.
 - *Status: Reporting phase; anticipate audit report 3rd quarter FY 2008-09.*
4. **General Services Administration Pricing Best Practices Review** (GSA) – Conduct a best practices review of pricing policies and practices for products and services of similar governmental organizations and compare with the policies and practices of GSA.
 - *Status: Planning phase.*
5. **Audit of Implementation of Light Vehicle Reductions and Internal Controls** (GSA, various other departments) – Provide reasonable assurance of implementation of County Manager directed reductions, adequacy of internal controls, and compliance with policies established by the BCC, including Resolution No. R-969-03.
 - *Status: Reporting phase; status update issued September 17, 2008; anticipate audit report 3rd quarter FY 2008-09.*

SECTION I – COMMISSION AUDITOR’S WORK PLAN – FY 2008-09

Audit Work Plan (cont’d)

6. **Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department** (MDCR, MDPD) – Assess reasonableness of consolidating certain functions to promote efficiency by eliminating duplication and to generate savings that could be redirected to front line services or other critical public safety issues.
 - *Status: Reporting phase; anticipate audit report 3rd quarter FY 2008-09.*
7. **Review of Community Action Agency Operations** (CAA) – Review alignment of CAA programs with legislative intent and compliance with the fiscal and legislative policies of the BCC.
 - *Status: Pending; not begun.*
8. **Review of the Manager’s Exercise of Authority Delegated Pursuant to Section 2-8.1 of the Code of Miami-Dade County** (CEO, DPM) – Required by Section 2-8.1 of the Code. Review and periodic reporting of the Manager’s exercise of authority delegated in Section 2-8.1, entitled “Contracts and purchases generally.” Includes review of the exercise of Expedited Purchasing Program (EPP) authorities in accordance with Ord. No. 09-12, adopted March 3, 2009. Project continues until otherwise directed by the BCC.
 - *Status: Planning phase.*
9. **Peer Review** (OCA) – Coordinate triennial peer review of Office of the Commission Auditor operations in accordance with U.S. Government Accountability Office *Government Auditing Standards* (July 2007 Revision.)
 - *Status: Planning phase; anticipated date, 3rd quarter FY 2008-09.*
10. **Oversight of the Performing Arts Center Trust¹** (PACT) – Required by Ordinance No. 07-83. Grant of \$4.1 million in operational subsidies and any prospective funding was conditioned upon the PACT’s agreement to County Manager and Commission Auditor oversight. Project continues until otherwise directed by the BCC. (Non-audit service)

Status: Fieldwork in progress.

¹ A special study conducted by OCA auditors as a “non-audit service” as defined by *Government Auditing Standards*.

SECTION I – COMMISSION AUDITOR’S WORK PLAN – FY 2008-09

Audit Work Plan (cont’d)

11. **Audit projects carried forward from previous Work Plan as reports that are near completion:**
- a. Review of Certain HIV/AIDS Community-Based Organizations Expenditures – One report in preparation from completed fieldwork;
 - b. Monitor Independent Contractor’s Analysis of Inmate Healthcare;²
 - c. Audit of Animal Services Department Internal Controls for Proprietary Revenue; and
 - d. External Financial Statement Audit Reports Summary – Report on financial statement audits for fiscal year ending September 30, 2007.²

² A special study conducted by OCA auditors as a “non-audit service” as defined by *Government Auditing Standards*

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SECTION I – COMMISSION AUDITOR’S WORK PLAN – FY 2008-09

Budget Work Plan

1. **Review the reasonableness of all revenue estimates included in the Mayor’s proposed budget**
 - Review information on economic and revenue conferences sponsored by the State of Florida Economic Demographic Research Department, the Florida Senate and the Florida House of Representatives for the latest revenue updates (October-December) and (June-August).
 - Analyze monthly State of Florida revenue distributed to the counties for local trends and the potential of future adjustments to revenue streams (Monthly).
 - Develop revenue assumptions and analyze historical data for utilization at the County Revenue Estimating Conferences (as necessary between December-July).
 - Attend and participate in the Social and Economic Development Council meetings (Monthly).
 - Liaise with County economist to discuss economic issues as needed.
 - Conduct an in-depth review and analysis on the FY 09-10 proposed budget revenue (July-September).

2. **Assist the BCC in compiling its FY 09-10 Budget Priorities**
 - Develop a list of potential priorities for BCC consideration with pertinent justifications (January-March).
 - Meet with each BCC Committee Chair to review budget priorities for committee consideration (January-March).
 - Correlate BCC priorities with the Mayor’s and Manager’s budget priorities (January-March).

3. **Offer input throughout the budgetary process**
 - Meet with department personnel to obtain an understanding of major issues.
 - Review State of Florida budgetary issues and their impact on the County budget, offering insights to the BCC as needed.
 - Review departmental business plans and performance indicators for future goals and objectives from County administration to analyze their alignment with BCC goals and objectives (February-April).
 - Review FY 09-10 departmental budget submission drafts, attend departmental resource allocation hearings and discuss issues of concern as required (February-May).

SECTION I – COMMISSION AUDITOR’S WORK PLAN – FY 2008-09

Budget Work Plan (cont’d)

4. **Analyze the Mayor’s proposed budget and make recommendations to the BCC regarding adjustments to the proposed budgets**
 - Conduct in-depth review and analysis of the FY 09-10 proposed budget giving full consideration to the BCC’s adopted priorities (July-September).
 - Develop budgetary reports, by Committee and by Department-on: activities cost, staffing changes, overall revenue and expenditure direction, reorganizations, selected line item review, and span-of-control analysis (July-August).
 - Develop first and second budget hearing recommendations for BCC (September).

5. **Provide periodic reports to the BCC which shall include, but not be limited to the following:**
 - Create written correspondence, as necessary and/or requested, for various budgetary issues during the year.
 - Review BCC Committee agendas for budgetary concerns within legislative items and coordinate with the OCA Legislative Staff (Monthly).
 - Provide assistance to the Audit and Legislative staffs as requested.

6. **Monitor budget performance**
 - Review, analyze and make recommendations to the BCC regarding all budget amendments proposed by the County Manager.
 - Monitor the County’s budget as necessary and take exception to improper specific expenditures incurred by any County department, agency or entity.
 - Review intradepartmental budget amendments for compliance with Ordinance No. 07-45 and report to the BCC.
 - Review interdepartmental budget transfers for compliance with Ordinance No. 07-168 and report to the BCC.
 - Evaluate the County Administration quarterly budget report to the BCC, comparing the report to existing County budget and financial systems, and issue reports on budget performance, as appropriate.
 - Examine the County Administration five-year financial plan for accuracy in budgetary assumptions utilizing historical data and future funding trends (December-January).

7. **Perform special budgetary, financial and taxation analyses and provide policy assistance to the BCC as required**
 - Arrange for site visits to each Department to enhance understanding of its mission, business plan, strategic initiatives, and performance measures (November-December).
 - Select, analyze, and report on two County departmental activities utilizing zero-based budgetary theory for BCC (January-May).
 - Provide special reports as requested.

SECTION I – COMMISSION AUDITOR’S WORK PLAN – FY 2008-09

Legislative Work Plan

1. Provide legislative research and policy analyses to support regular BCC, Committee, and Sub-committee meetings, as well as workshops or special meetings of the BCC.
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 and provide periodic reports to the BCC as needed.
4. Pursuant to BCC directive or Commissioner request, OCA will conduct research and provide reports which shall include (where appropriate): best practices and comparative analysis.
5. Conduct research and provide reports upon the request of the BCC or a Commissioner.
6. Prepare and conduct briefings related to legislative agendas upon the request of the BCC or a Commissioner.
7. Determine the extent to which proposed legislation is consistent with current policy and the proposed legislation’s implications relative to future policy.
8. Review and analyze proposed policy recommendations put forth by the BCC and the County Manager.
9. Provide BCC with memoranda containing independent assessment of pending legislation, issues and proposals coming before the BCC.
10. Transmit relevant and timely information to the BCC 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 I – COMMISSION AUDITOR’S WORK PLAN – FY 2008-09

Other Projects and Requests for Assistance

Other Ongoing Commission Auditor Projects

- Participant in Investment Advisory Committee
- Participant in selection committees for external auditors
- Monitor PACT Finance Committee meetings
- Monitor progress of Miami-Dade County’s external audits

Miscellaneous Requests for Assistance

Respond to oral requests for assistance from individual members of the BCC provided the response requires a relatively minor effort that can be accomplished without disruption to the approved Work Plan.

SECTION II – COMMISSION AUDITOR’S ANNUAL REPORT

FY 2007-08

Accomplishments (Including Audits)

1. Reviews of General Fund HIV/AIDS Awareness Program Contracts

- a. Greater Bethel A.M.E. Church (October 1, 2007)
- b. Minorities Overcoming the Virus through Education, Responsibility, & Spirituality, Inc. (M.O.V.E.R.S) [October 1, 2007 & September 18, 2008]

Major findings.

- OSBM found, and our review confirmed, that M.O.V.E.R.S. had erroneously requested reimbursement for identical invoices from both the General Fund grant and a Ryan White Federal grant. OSBM’s test of a judgmental sample of medical/laboratory expenditures concluded that some items had been double-billed and reimbursed. M.O.V.E.R.S. proposed to repay \$2,802.80 a month for 10 months.
- Both CBOs had difficulty complying with the requirement for submission of monthly/interim Progress Reports. These contracts already allowed CBOs the flexibility to file for reimbursement monthly or quarterly. We suggested that contract language allow the same flexibility in timing for interim Progress Reports and that the Reimbursement Requests and Progress Reports be tied together, thereby potentially reducing the administrative burden on the CBOs yet increasing incentive for Progress Report submission.

Corrective actions taken by the County Manager. Revised general fund contract language was under consideration per our suggestions for improvement.

Significant findings which have not been fully addressed by the County Manager. None. Both of M.O.V.E.R.S. and Greater Bethel Church subsequently voluntarily withdrew from participation in these grants.

- #### **2. Report on Proposed Contract to Election Systems & Software, Inc. for the Purchase of Optical Scan Voting Equipment** (November 1, 2007). Pursuant to Resolution R-917-07, OCA observed the series of contract negotiation meetings that commenced August 20, 2007, for the purchase of optical scan voting equipment.

Major findings: The County was able to negotiate improvements in the vendor’s offers for certain items, services and warranties. Nothing came to our attention that suggested the negotiations of this proposed contract did not comply with the directions and intent of Resolution R-917-07.

Corrective actions taken by the County Manager: n/a

Significant findings which have not been fully addressed by the County Manager: n/a

- #### **3. OCA Work Plan and Annual Report; FY 2007-08** (December 19, 2007). Annual report submitted in accordance with Ordinance 03-2 and approved by the BCC.

SECTION II – COMMISSION AUDITOR’S ANNUAL REPORT

FY 2007-08 (cont’d)

4. **Review of FY 2006-07 Year-End Budget Amendments and Supplemental Budget** (February 4, 2008). Provided Commission Auditor’s review, analysis and recommendations on the County Manager’s proposed changes to the FY 2006-07 budget.
5. **Departmental Resource Allocation Meetings** (February 13 – April 10, 2008). Attended 55 OSBM-sponsored departmental resource allocation meetings at which each department reviewed their respective budget needs and submissions.
6. **Comments on Annual Prompt Payment, Portfolio Performance and Swap Transaction Reports** (February 19, 2008). Provided comments on subject reports from an auditor’s perspective.
7. **Revenue Estimating Conferences** (March 25, April 25 and July 9, 2008). Reviewed selected revenue streams with OSBM and FIN, and discussed adjustments where needed.
8. **Report Regarding Planning and Zoning Department** (April 15, 2008). Provided a 3-part evaluation of the organizational structure of the Planning and Zoning Department and opportunities to realign functions to reduce exposure to market volatility: (1) budgetary evaluation and background information; (2) functions performed by the Department and opportunities to maintain organizational capacity; and (3) results of research into planning and zoning functions of other jurisdictions.
9. **Review of FY 2007-08 Mid-Year Supplemental Budget** (May 12, 2008). Provided Commission Auditor’s review, analysis and recommendations on the County Manager’s proposed mid-year changes to the FY 2007-08 budget.
10. **Review of the Expedited Purchasing Program (EPP): FY 2006-07 Update** (August 12, 2008). Reported on the EPP pilot project, from the program’s original effective date of February 6, 2005 through September 30, 2007. It was an update to our previous EPP reports dated January 23, 2006 and January 29, 2007.

Major findings: As observed in our previous reports, cycle time for most EPP awards continued to be consistently less than the average for non-EPP awards, and cycle time for most EPP awards got shorter as the EPP matured. We noted no exceptions in compliance with the EPP’s enabling legislation or internal controls. We recommended continued diligence in selecting solicitations for processing through the EPP.

Corrective actions taken by the County Manager: DPM took timely action to complete updates to Administrative Order 3-21 and to their internal Procurement Guidelines Manual, which we noted during our initial fieldwork did not reflect changes effected by Ordinance 06-124. (Note: There did not appear to be any lack of awareness in DPM of the changes, just a need to update these policy guidance documents.)

Significant findings which have not been fully addressed by the County Manager: None.

SECTION II – COMMISSION AUDITOR’S ANNUAL REPORT

FY 2007-08 (cont’d)

11. **Report Concerning FY 2008-09 Proposed Resource Allocation and Multi-Year Capital Plan** (August 12, 2008). This report provided various charts analyzing the proposed budget, including: departmental budget summaries to highlight revenue and expense percent variance from current to proposed sources and uses of revenue; chart denoting change in budget from current to proposed and its growth; historical and projected revenues by taxing district chart for comparison purposes; general fund revenue by source chart indicating change in dollars and percent from current to proposed budget; operating expenditures by category chart showcasing main line items with percent change from current to proposed budget; operating expenditures by area chart indicating percent change from current to proposed budget; debt to operating revenue ratio chart indicating the steady increase of debt to operating revenue; County population chart and its effect on revenue and services; BCC budget priorities chart comparing OSBM response to OCA research on the proposed budget.
12. **FY 2008-09 Budget Priority Matrix** (August 28, 2008). Provided a table with the budget priorities of each commissioner.
13. **FY 2008-09 Alternative Budget Recommendations** (August 28, 2008). Provided alternative budget recommendations on requested issues: (1) 4-day workweek energy savings; (2) potential gasoline savings from 4-day workweek; (3) potential savings from elimination of take home vehicles; (4) potential savings of going to electronic documents; (5) percentage of growth (budget and personnel) in the last five years; (6) list of performance measures with five years of data; (7) list of all trusts that receive county funds, basic function and amount in each trust.
14. **Information Pertaining to County Manager’s Budget Briefing** (August 29, 2008). Provided an executive summary on avoided reductions to property tax supported activities as contained in the proposed budget.
15. **FY 2008-09 Major Reorganization Changes** (September 4, 2008). Charted major reorganizational changes in the Manager’s proposed budget.
16. **Span of Control Analysis** (September 12, 2008). Provided span of control analysis to assist in identifying potential opportunities for restructuring positions to increase resources for direct services.
17. **Status Update: Audit of Implementation of Light Vehicle Reductions and Internal Controls** (September 17, 2008). Provided a status update on the progress of this audit; project continues and is in the reporting phase.
18. **Zero-Based Budget Pilot—Team Metro Report** (September 17, 2008). This pilot project demonstrated how zero-based budgeting principles and performance measurement concepts could be used to analyze the budget of a department, in this case Team Metro, which was being disestablished and its retained components being organizationally realigned. The Pilot involved creation of activity-based program budgets that are justified based on program necessity, program placement and organization, and program accountability. A similar project is underway with GSA Fleet and should be completed by the end of December 2008.

SECTION II – COMMISSION AUDITOR’S ANNUAL REPORT

FY 2007-08 (cont’d)

19. **FY 2008-09 Second Budget Hearing – Final Recommendations** (September 18, 2008). Provided information on millage options, opportunities for service enhancement and/or savings, and tabulations of the impacts on departmental budgets if one-percent reductions were made in general funds allocations.
20. **Legislative Analyses for BCC Meeting Agendas** (various dates). Legislative Staff of OCA published legislative analyses in support of Commissioners’ consideration of agenda items for 21 BCC meetings and 74 BCC Committee meetings.
21. **Reports in Response to Commissioner Requests for Information** (various dates). OCA Legislative Staff researched and/or conducted various special projects in support of individual Commissioner’s requests for information.

Resolution of Prior Year Recommendations.

1. **Review of Boards and Councils** (March 31, 2006, and follow-up reports November 20, 2006, July 13 & 19, 2007)

Major findings

- Finding 2. Our review disclosed that 47 of the 98 boards either do not have performance measures or have weak measures in place.
- Finding 4. High vacancy rates and failure to achieve quorum. OCA noted that 28 of the 98 Boards identified 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.
- Finding 5. Process of appointment. OCA randomly surveyed 17 of the 98 boards that are listed in the Miami-Dade County Board and Appointment System database, and noted that 14 of the 17 boards surveyed did not advertise vacant positions as required by County Code Sec. 2-11.38.1.
- Finding 6. A review of the Miami-Dade County Legislative Information Center, board minutes and interviews with board contact persons showed that seven boards had been inactive or had not met for over 24 months.

Corrective actions taken by the County Manager

- The County Manager’s April 8, 2008, Report on Boards Similar in Nature to the Empowerment Trust, included attachments with broad-based analyses of boards and councils’ memberships, coordinating departments, missions, enabling legislation, funding and employee status. (Pertains to Findings 4 & 6.)
- The County Manager’s October 8, 2008, 2009 Sunset Review of Boards memorandum, reminded department directors of responsibilities for 2009 sunset reviews of boards and set a January 9, 2009 deadline for submission of reports to OSBM. A standard line on the sunset review form asks for description of the performance measures that the Board used to determine its own effectiveness. (Pertains to Findings, 2, 4-6.)

SECTION II – COMMISSION AUDITOR’S ANNUAL REPORT

FY 2007-08 (cont’d)

- The Clerk of the Board indicated that there are now more open communications between the Clerk’s Office and staff coordinators/liaisons and with commissioners in regards to vacancies. Also, an online application system for board vacancies is anticipated to be ready in 2009. (Pertains to Findings 4-6.)

Significant findings which have not been fully addressed by the County Manager

- Assistance with performance measurement (Finding 2, March 31, 2006 report).

2. Review of Job Incentive Program Compliance (February 7, 2007)

Review of existing Job Incentive Programs to determine if the County is receiving full economic benefits from its investments, including the Enterprise Zone (EZ), Qualified Target Industry (QTI), and Targeted Job Incentive Funds (TJIF).

Major findings

- EZ Program
 - Finding EZ-1. Application through Approval Process. There was a lengthy cycle time, one-to-two years and sometimes more, to process applications for the EZ Program.
 - Finding EZ-2. Documentation. OCED requested driving licenses to support employee residence in EZs and did not request other confirmation, such as copies of utility bills or rental receipts.
 - Finding EZ-3. Records and Reports. OCED stored most information on the EZ program in hard copy format, and applications stored electronically did not include the proposed or actual investment by each applicant.
- QTI Program
 - Finding QTI-1. Reports. A total of 33 projects had been approved through FY 2004-05, creating an estimated 5,168 direct jobs with an estimated average pay of \$31,805 per job per year; total estimated investment for approved projects was \$279.5 million. Information provided by the Office of Governor, Office of Trade, Tourism, and Economic Development (OTTED) indicated that 3,108 actual jobs had been created as of October 4, 2005. Information obtained from the State did not match the records maintained by the County. OTTED advised that we would be unable to verify the actual average wages per job created due to confidentiality clauses in §288.1067, Florida Statutes.³
- TJIF Program
 - Finding TJIF-1. Reports. The report maintained by OSBM to monitor payments and budgets did not provide information on the overall impact of the program. Specifically, the report did not identify projects executed, investments made, jobs created and claims filed.

³ Consultation with the County Attorney’s Office confirmed OTTED’s confidentiality interpretation

SECTION II – COMMISSION AUDITOR’S ANNUAL REPORT

FY 2007-08 (cont’d)

Corrective actions taken by the County Manager

- OCED reported that, since expiration of the tax abatement program on June 30, 2005, no new applications have been received. (Pertains to Finding EZ-1.)
- OCED reported that they commenced random checking of alternative documentation confirming employees’ residency in addition to driver’s licenses, and the alternative documentation reviewed was noted in site monitoring reports. (Pertains to Finding EZ-2.)
- OCED reported that OCED & PA have created a spreadsheet for tracking and updating the status of tax abatement applications. The number of companies on the Pending Tax Abatement Applications List reduced from 33 to 15. (Pertains to Finding EZ-3.)

Significant findings which have not been fully addressed by the County Manager

- Follow-up in regard to the reported corrective actions had not yet been completed as of the date of preparation of this Work Plan and Annual Report (Pertains to Findings EZ-1, 2, & 3, QTI-1, and TJIF-1.)

3. Audit of Park and Recreation Department’s Internal Control Procedures for Cash (May 21, 2007)

Major findings

- Accounts Receivable and Revenues

- Finding 1. Billings of internal customers (other departments of the County) and external customers were not cleared within 90 days.
- Finding 2. Dockage fees were sometimes uncollectible.
- Finding 4. Adopt accrual basis accounting for contract-related accounts receivable and revenue.
- Finding 5. Insufficient documentation existed to independently verify amounts due to MDPR from contracts with park location/facility operators.

Corrective actions taken by the County Manager

- MDPR reported it is using interagency agreements with an index code provided for to obtain compensation from most internal customers. They revised policies to use Central Finance Collections when they do not expect to receive payment and are not receiving any cooperation from the customer. MDPR was not able to adopt electronic check processing with the Recreation Management Software (RMS) as they had previously indicated. (Pertains to Finding 1.)
- MDPR reported adding language of a possible lien to the bottom of annual marina customers’ statements. MDPR was not able to implement recurring credit card charges for recurring fees as they had previously indicated. RMS is not yet in use by marinas. (Pertains to Finding 2.)
- MDPR reported that loss of a contract payment and reporting position interfered with plans to accrue revenue as recommended. (Pertains to Finding 4.)
- MDPR reported receipt of back-up documentation when payments due are based on a percentage of sales. (Pertains to Finding 5.)

SECTION II – COMMISSION AUDITOR’S ANNUAL REPORT

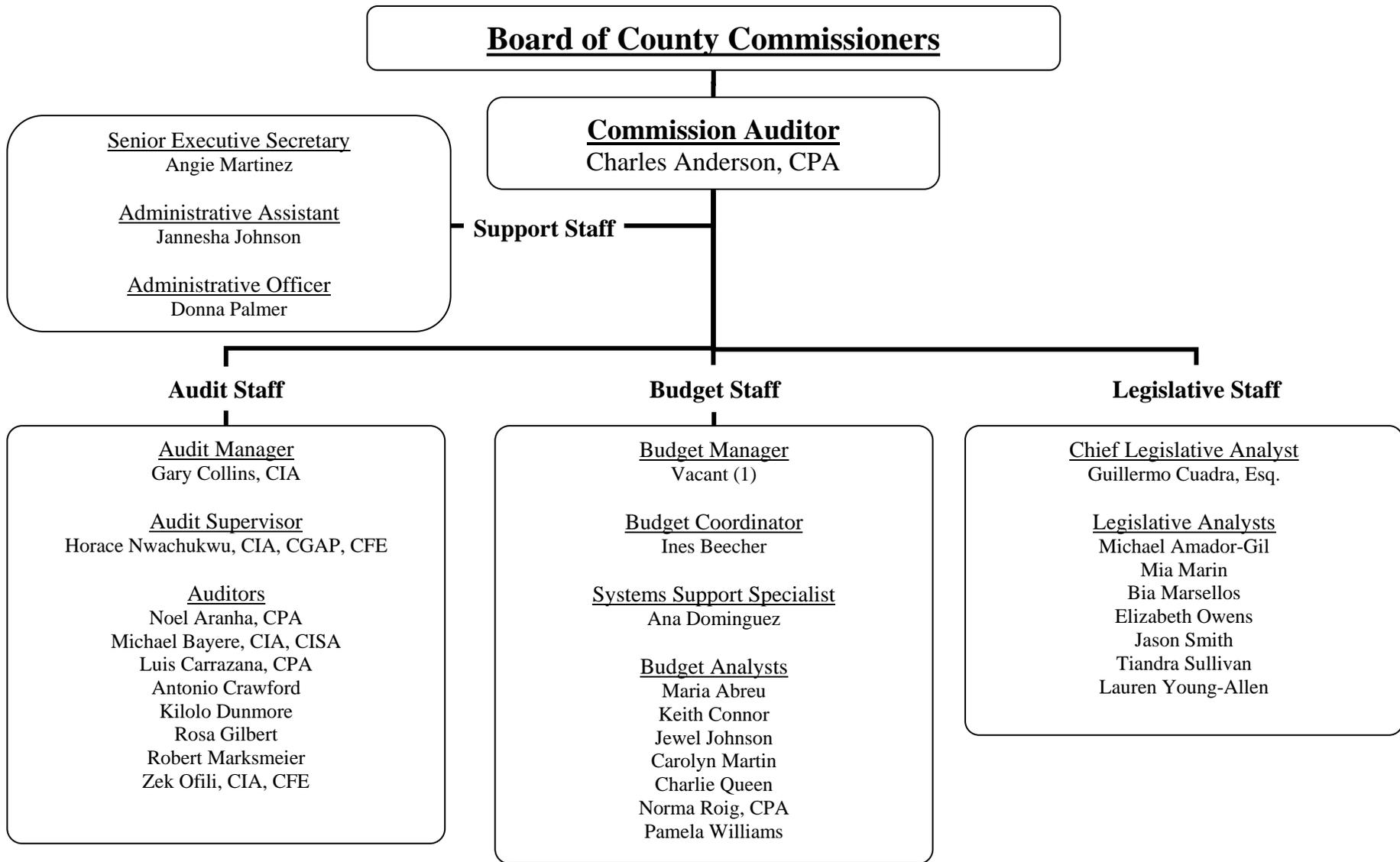
FY 2007-08 (cont’d)

Significant findings which have not been fully addressed by the County Manager

- Follow-up in regard to the reported corrective actions had not yet been completed as of the date of preparation of this Work Plan and Annual Report (Pertains to Findings 1, 2, 4, & 5.)

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Attachment 1
Office of the Commission Auditor Organizational Chart
 As of April 1, 2009



	FY06-07 (4/2/07)	FY07-08 (10/1/07)	FY08-09 (4/1/09)
Budgeted Positions	19	28	32
Vacancies	0	6	1
Staff Onboard	19	22	31

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Attachment 2

Commission Auditor's Duties

- Miami-Dade County Home Rule Charter Amendment, adopted by the voters on September 10, 2002, created the Office of the Commission Auditor (OCA). The Charter Amendment: (a) empowered the Board of County Commissioners (BCC) to provide by ordinance for the Commission Auditor's specific functions and responsibilities; and (b) indicated that the Commission Auditor's functions and responsibilities shall include but not be limited to providing the BCC with independent budgetary, audit, management, revenue forecasting, and fiscal analyses of BCC policies, and county services and contracts.
- Ordinance No. 03-2, adopted by the BCC on January 23, 2003, delineated OCA's functions and responsibilities as authorized by the Home Rule Charter Amendment.
 - Provided authority for OCA access to all books and records of all departments, boards, agencies, and other entities of the County;
 - Specified responsibilities for 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 BCC, preparation of a budget;
 - Indicated that 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;
 - Required that matters regarding fraud, abuse or illegality be referred to the Office of the Inspector General for follow-up;
 - Stipulated that the organization and administration of OCA is required to 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.
 - Clarified that Commission Auditor reports solely to and receives direction from the BCC;
 - Required the Commission Auditor to submit a Work Plan for each fiscal year for approval by the BCC;
 - Indicated that the approved Work Plan may be amended by a majority vote of the members present to meet circumstances and address concerns of the BCC; and
 - Directed that the Commission Auditor will, without amendment to the Work Plan, respond to requests for assistance from individual members of the BCC provided the response requires a relatively minor effort that can be accomplished without disruption to the approved Work Plan.
- Ordinance No. 03-65, adopted April 8, 2003, directed the County Manager to develop a schedule and apply performance based program review principles in reviewing the programs of each County department and agency, including all trusts and entities falling under the jurisdiction of Miami-Dade County government, at least once every eight years, commencing with the Fiscal Year 2004-2005 Budget Cycle. The ordinance directed that all performance based program reviews be performed in coordination with OCA.
- FY 2004-05 Adopted Budget, adopted September 23, 2004, instituted requirement for OCA review of certain HIV/AIDS community based organizations' expenditures pursuant to General Fund contracts.
- Ordinances No. 05-15 and 07-76, adopted January 20, 2005 and June 26, 2007, respectively, required OCA review and periodic reporting of the Manager's exercise of authority delegated in Section 2-8.1 of the Code, which section is entitled "Contracts and purchases generally."

- Ordinance No. 05-26, adopted January 27, 2005, established a twelve-month Expedited Purchasing Program (EPP) pilot project and required OCA review, evaluate and periodically report on the operation of the EPP. Ordinances No. 06-15 and 07-49, adopted January 24, 2006 and March 8, 2007, respectively, each extended the duration of the EPP and retained provisions requiring OCA review and reporting.
- Resolution No. R-195-05, adopted February 1, 2005, directed the Commission Auditor to review, analyze and make a recommendation to the BCC regarding all budget amendments proposed by the County Manager.
- Ordinance No. 07-45, adopted March 6, 2007, required that long and short term financial and capital improvement plans containing estimates be developed utilizing a professional revenue estimating process. Participants include, but are not limited to, the Director of the Office of Strategic Business Management, the Director of the Finance Department, and the Commission Auditor, or their respective designees.
- Resolution No. R-506-07, adopted April 26, 2007, which created a Budget Section within OCA and authorized nine (9) additional positions.
- Ordinance No. 07-83, adopted June 26, 2007, conditioned the County's grant to the Performing Arts Center Trust (PACT) of \$4.1 million in operational subsidies, and any prospective funding, upon the PACT's agreement to County Manager and Commission Auditor oversight.
- Resolution R-917-07, adopted July 26, 2007, required OCA observe the County's contract negotiations for the purchase of optical scan voting equipment. This project ended with BCC approval of the contract award on November 6, 2007.
- Ordinance 08-08, adopted January 10, 2008, amended Section 2-1795 of the Code related to procedures to be followed in the preparation and adoption of the County's annual budget, including OCA's roles in the process; and it amended Section 2-481 of the Code related to the Commission Auditor's access to information.
- Ordinance 08-42, adopted May 6, 2008, extended the term of the Expedited Purchasing Program (EPP) through March 16, 2009 and modified the program description to no longer call it a pilot program. Requirement for Commission Auditor review and evaluation of the EPP remained although any reference to frequency was removed.

Attachment 3

Detailed Project List

Project Number	Project Name	Status	Project History	Date Completed	Remarks
<u>AUDIT PROJECTS</u>					
05-1341303	Reviews of Certain HIV/AIDS Community Based Organizations' Expenditures	Reporting Completed Completed	Audits: - Greater Bethel A.M.E. Church - Minorities Overcoming the Virus through Education, Responsibility, & Spirituality, Inc. (M.O.V.E.R.S)	10/1/07 10/1/07 & 9/18/08	Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan except one report nearing completion.
07-1041501	Observation of ES&S Optical Scan Voting Equipment Negotiations	Completed	Report (non-audit service)	11/1/07	
08-1071401	Comments on Annual Prompt Payment, Portfolio Performance and Swap Transaction Reports	Completed	Report (non-audit service)	2/19/08	Provided at Committee Chairperson's request
05-133306	Review of the Expedited Purchasing Program (EPP) Pilot Project	Completed Planning	Audits: - FY 2006-07 Update - FY 2007-08 Update	5/12/08	To be considered within Review of Delegated Authorities pursuant to Ord. No. 09-12.
05-144002	Review of Boards and Councils	Follow-up	Audit follow-up	11/20/08	Follow-up pending
05-132701	Audit of Park and Recreation Department's Internal Control Procedures for Cash	Completed	Audit follow-up	11/21/08	Follow-up on resolution of findings
05-136702	Review of Job Incentives Programs Compliance	Follow-up	Audit follow-up	11/22/08	Follow-up on resolution of findings with OCED completed; with OSBM pending

Attachment 3

Detailed Project List (cont'd)

Project Number	Project Name	Status	Project History	Date Completed	Remarks
07-143401	Assessment of Human Resources Department Technology Requirements	Closed	Audit		Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan
07-134101	Audit of Animal Services Department Internal Controls for Proprietary Revenues	Reporting	Audit		
07-131106	Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program	Cancelled	Audit		Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan
07-131107	Audit of Compliance with Wetlands Mitigation Requirements	Cancelled	Audit		Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan
07-133502	Audit of Employee Travel Reimbursements	Cancelled	Audit		Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan
07-143605	Audit of Implementation of Light Vehicle Reductions and Internal Controls	Reporting	Audit - Status Update Memo	9/17/08	
05-164301	Feasibility Study of Consolidating Certain Functions in the Police Department and Corrections and Rehabilitation Department	Reporting	Audit		
05-162702	Feasibility Study of Hosting Events in Park Facilities	Closed	Audit		Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan
08-187122	General Services Administration Pricing Best Practices Review	Planning	Audit		

Attachment 3

Detailed Project List (cont'd)

Project Number	Project Name	Status	Project History	Date Completed	Remarks
08-187121	Monitor Independent Contractor's Analysis of Inmate Healthcare	Reporting	Report (non-audit service)		Monitoring of MDCR-contracted analysis
07-152901	Oversight Review of the Performing Arts Center Trust (PACT)	Fieldwork	Oversight (non-audit service)		Continues until otherwise directed by the BCC
07-154203	Review of Community Action Agency Operations	Pending	Audit		
05-143004	Review of Joint Venture Agreements for County Office Space	Closed	Audit		Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan
06-133507	Review of Long-term Accounts Receivable	Closed	Audit		Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan
07-153001	Review of Manager's Exercise of Authority Delegated Pursuant to Sec. 2-8.1 of the Code	Planning	Audit		Continues until otherwise directed by the BCC
05-135101	Review of People's Transportation Plan (PTP) Surtax Revenue	Reporting	Audit		
05-133305	Review of Procurement Processes Including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees	Reporting	Audit		
06-133306	Review of Vendor Payment Processes Including Prompt Payment Compliance with CSBE Program Requirements	Reporting	Audit		Combined project; focus on payments to small businesses

Attachment 3

Detailed Project List (cont'd)

Project Number	Project Name	Status	Project History	Date Completed	Remarks
08-163000	Summary Report Regarding External Financial Statement Audits and the Resolution of Audit Findings	Reporting	Report (non-audit service) - September 30, 2007 external audits		
08-103201	Peer Review	Planning	Peer review in accordance with Government Auditing Standards		Regional coordinator arranging peer review team
<u>BUDGET PROJECTS</u>					
	Review of FY 200607 Year-End Budget Amendments and Supplemental Budget	Completed	Report	2/4/08	Review, analysis & recommendations on proposed budget changes
	Department Resource Allocation Meetings	Completed	Meetings	2/13/08-4/10/08	Attended 55 OSBM-sponsored resource allocation meetings
	Revenue Estimating Conferences	Completed	Meetings	3/25/08, 4/25/08 & 7/9/08	Reviewed selected revenue streams with OSBM & FIN
	Report Regarding Planning and Zoning Department	Completed	Report	4/15/08	Provided at Committee Chairperson's request
	Review of FY 2007-08 Mid-Year Supplemental Budget	Completed	Report	5/1/08	Review, analysis & recommendations on proposed budget changes

Attachment 3

Detailed Project List (cont'd)

Project Number	Project Name	Status	Project History	Date Completed	Remarks
	Report Concerning FY 2008-09 Proposed Resource Allocation and Multi-Year Capital Plan	Completed	Report	8/12/08	Analysis of proposed budget
	FY 2008-09 Budget Priority Matrix	Completed	Report	8/28/08	Commissioners' budget priorities
	FY 2008-09 Alternative Budget Recommendations	Completed	Report	8/28/08	Provided at commissioner's request
	Information Pertaining to County Manager's Budget Briefing	Completed	Report	8/29/08	Summary of avoided reductions per proposed budget
	FY 2008-09 Major Reorganization Changes	Completed	Report	9/4/08	Major changes in proposed budget
	Span of Control Analysis	Completed	Report	9/12/08	To assist in identifying opportunities for restructuring
	Zero-Based Budget Pilot—Team Metro Report	Completed	Report	9/17/08	Zero-based budgeting pilot project
	FY 2008-09 Second Budget Hearing – Final Recommendations	Completed	Report	9/18/08	Information for budget hearing
<u>LEGISLATIVE PROJECTS</u>					
08-218700	HUD Settlement	Completed	District 7- Request 10/5/07	10/9/07	
08-218700	Bird Lakes Homeowners Assoc.	Completed	District 7- Request 10/12/07	10/15/07	
08-210000	BCC Housing Items Chart	Completed	Review of housing programs and requirements for developers and individuals.	10/22/07	
08-210000	Charter Review Task Force	Completed	Review of Charter Review Task Force Proposals	11/21/07	

Attachment 3

Detailed Project List (cont'd)

Project Number	Project Name	Status	Project History	Date Completed	Remarks
08-218120	CBO Project	Completed	OCA completed a review of all CBOs which currently hold contracts or agreements with the County. The review examined the performance level of the CBOs and whether they met the minimum requirements set forth in their respective contracts.	11/28/07	Began 9/10/07; Requested by District 11.
08-210000	Small Business Project	Completed		11/30/07	
08-210000	CDMP Summary Analysis	Completed		12/4/07	
08-218120	Baseball Global Agreement Comparison	Completed	OCA provided a comparison of the City of Miami's Global Agreement, Chairman Barreiro's Resolution and Special Item No. 1.	12/19/07	Requested by District 11.
08-218600	2007 Legislative Highlights	Completed	District 6	12/28/07	
08-218700	Pari-mutuels Research	Completed	District 7	12/31/07-1/2/08	
08-218700	GOB/Premium Bond Sale Research	Completed	District 7	1/9/08-1/10/08	
08-218120	CITT Research	Completed	District 11	1/11/08	
08-218120	Non-Profit Funding Request	Completed	District 11	2/5/08	
08-218100	Brownfield Areas	Completed	District 1- Request 2/4/08	02/07/08	
08-218100	CDD Foreclosure Project	Completed	OCA examined CDDs that use the Property Appraiser's TRIM Notice and the Tax Collector's Bill.	2/20/08	Requested by District 1.
08-218120	Conventional Development Tax	Completed	OCA reviewed issues regarding the CDT revenue projections for the baseball agreement.	2/20/08	Requested by District 11.
08-210000	Taxicab Lottery Historical/Financial Analysis	Completed	Review of all the Lotteries that have been conducted. Total # of lotteries issued and total revenues	2/25/08	
08-210000	Taxicab Ordinance	Completed	Comprehensive Review of Taxicab Ordinance	2/27/08	
08-218130	EEL	Completed	District 12- Request 3/10/08	03/11/08	

Attachment 3

Detailed Project List (cont'd)

Project Number	Project Name	Status	Project History	Date Completed	Remarks
08-210000	Legislative Analysis for Preemptive Initiatives affecting Consumer Services Department	Completed	Legislative review of any state preemptive initiatives that would affect consumer services to impose fees on licensing	3/11/08	
08-218100	Mental Health Facility	Completed	District 1- Request at 3/11/08 GOE meeting	03/11/08	This was a review of the status of the Mental Health facility.
08-210000	Adult Eligible Dependents	Completed	Research of other municipalities in Florida and the U.S that insure adult eligible dependents	4/04/08	
08-210000	Self Insured Healthcare	Completed	Research of other municipalities in Florida and the U.S that are self insured	4/06/08	
08-218130	EEL Update #2	Completed	District 12 – Request during a briefing; listing of land acquisitions for the EEL Program	04/07/08	Request by District 12.
08-210000	Florida Elected Property Appraiser Survey	Completed	Comparison of Property Appraiser structures in Broward, Duval, and Palm Beach Counties.	4/11/08	
08-218140	Planning & Zoning Comparison	Completed	OCA conducted a survey of 12 jurisdictions focusing on the departmental structure of the zoning and planning functions respectively.	4/22/08	Requested by District 13; April 22- April 23
08-218200	MPO Analysis	Completed	Provide analysis of all items on the Metropolitan Planning Organization's meeting agenda.	6/2008	Requested by District 2.
08-210000	School Planning Special Workshop	Completed	Prepared an analysis on the Interlocal Agreement for Public School Facility Planning between MDC and MDCPS.	06/07/08	
08-210000	Four-Day Work Week Project	Completed	Provided information from various jurisdictions that have imposed the 4-day work week and their results.	6/10/08	

Attachment 3

Detailed Project List (cont'd)

Project Number	Project Name	Status	Project History	Date Completed	Remarks
08-210000	H & R Paving Review	Completed	Compliance history review of contracts awarded to H&R Paving as well as the current status with CSBE Program and the Responsible Wages and Benefits Ordinance.	6/16/08	
08-210000	Dutra Settlement Presentation	Completed	Compiled and presented to District 7 and District 12 the history of the Dutra/Safeco settlement.	10/07; 12/07; 07/08	
08-210000	Haskell Settlement	Completed	Compiled and presented to Districts 1, 7 and 12 the history of the Haskell Settlement at the Seaport.	10/07; 12/07; 07/08	
08-210000	Tetra Tech Settlement	Completed	Compiled and presented to Districts 1, 7 and 12 the history of the Tetra Tech Settlement at the Seaport.	10/07; 12/07; 07/08	
07-127001	Parrot Jungle Research	Completed	Research the legislative history of funding for the Parrot Jungle. Research was conducted in support of the legislative process.	8/8/08	
08-210000	Compressed Natural Gas (CNG) Research	Completed	Provided District 7 with research and cost analysis from various jurisdictions regarding the use of CNG.	9/2/08	
08-210000	HUD Receivership	Completed	Review of other PHA that have been placed under HUD receivership	09/15/08	
08-216000	BCC Aviation & Tourism Committee Legislative Analyses in support of 10 committee meeting agendas	Completed	Continuous project	Prior to each meeting	
08-213000	BCC B&F Committee Legislative Analyses in support of 11 committee meeting agendas	Completed	Continuous project	Prior to each meeting	
08-214000	BCC EDHS Committee Legislative Analyses in support of 10 committee meeting agendas	Completed	Continuous project	Prior to each meeting	
08-211000	BCC GOE Committee Legislative Analyses in support of 12 committee meeting agendas	Completed	Continuous project	Prior to each meeting	

Attachment 3

Detailed Project List (cont'd)

Project Number	Project Name	Status	Project History	Date Completed	Remarks
08-217000	BCC HPS Committee Legislative Analyses in support of 9 committee meeting agendas	Completed	Continuous project	Prior to each meeting	
08-218000	BCC Legislative Analyses in support of 21 BCC meeting agendas	Completed	Continuous project	Prior to each meeting	
08-212000	BCC RCA Committee Legislative Analyses in support of 11 committee meeting agendas	Completed	Continuous project	Prior to each meeting	
08-215000	BCC Transportation Committee Legislative Analyses in support of 11 committee meeting agendas	Completed	Continuous project	Prior to each meeting	
08-210000	Seaport Sunshine Loans	Ongoing	Provided research and briefings to various commission offices regarding the situation at the Seaport due to the Sunshine State loans.	Ongoing	

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Attachment 4

Audit Time Budget, Timeline and Target Completion Dates

Audit Project	Principal Affected Departments	Status (as of 3/23/09)	Target Completion	FY 2008-09				FY08-09 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, SBD	Reporting; parts addressed by separate reports	3rd Qtr FY08-09	360	360	360	0	1080
Review Vendor Payment Processes Including Prompt Payment Compliance with CSBE Program Compliance	FIN, various other departments	Fieldwork	3rd Qtr FY08-09	480	240	240	0	960
Review of People's Transportation Plan (PTP) Surtax Revenue	MDT, PWD, CITT	Reporting	3rd Qtr FY08-09	240	240	240	0	720
General Services Administration (GSA) Pricing Best Practices Review	GSA	Pending	4th Qtr FY08-09	60	120	240	120	540
Audit of Implementation of Light Vehicle Fleet Reductions	CEO, GSA, various other departments	Reporting	3rd Qtr FY08-09	240	120	60	0	420
Feasibility Study of Consolidating Certain Functions in the Police Department and Corrections and Rehabilitation Department	MDCR, MDPD	Reporting	3rd Qtr FY08-09	140	80	60	0	280
Review of Community Action Agency Operations	CAA	Planning	1st Qtr FY09-10	60	120	360	360	900
Review of the Manager's Exercise of Authority Delegated Pursuant to Sec. 2-8.1 of the Code	CEO, DPM	Planning	Until otherwise directed by BCC	40	80	240	360	720

Attachment 4

Audit Time Budget, Timeline and Target Completion Dates (cont'd)

Audit Project	Principal Affected Departments	Status (as of 3/23/09)	Target Completion	FY 2008-09				FY08-09 Time Budget (hours)
				1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Peer Review	OCA	Planning	3 rd Qtr FY08-09	320	480	560	0	1,360
Review of Certain HIV/AIDS Community-Based Organizations Expenditures	CBOs	Deleted by 3/10/09 BPSC amendment to the FY08-09 Work Plan except one report nearing completion	3rd Qtr	160	320	60	0	540
Independent Contractor's Analysis of Inmate Healthcare (Non-audit services)	MDCR, PHT	Reporting	3rd Qtr FY08-09	60	100	80	0	240
Audit of Animal Services Department Internal Controls for Proprietary Revenues	ASD	Reporting	3rd Qtr FY08-09	220	240	120	0	580
Feasibility Study of Hosting Events at Park Facilities	MDPR	Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan	3rd Qtr FY08-09	160	240	0	0	400
Assessment of Human Resources Department Technology Requirements	HR, ETSD	Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan	3rd Qtr FY08-09	120	120	0	0	240
Summary Report Regarding External Financial Statement Audits and the Resolution of Audit Findings (Non-audit service)	FIN, MDAD, MDHA, MDT, SWM, SEAPORT, PHT, WASD, various other departments	Reporting re 9/30/07 external audits; Report re 9/30/08 external audits deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan	3rd Qtr FY08-09 (re 9/30/07 audits)	260	240	60	0	560
Oversight of the Performing Arts Center Trust (PACT) (Non-audit service)	PACT	Fieldwork	Until otherwise directed by BCC	60	60	60	60	240

Attachment 4

Audit Time Budget, Timeline and Target Completion Dates (cont'd)

Audit Project	Principal Affected Departments	Status (as of 3/23/09)	Target Completion	FY 2008-09				FY08-09 Time Budget (hours)
				1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Auditor Budget Assignments (Non-audit services)	OCA	Pending/Annual Project	4th Qtr FY08-09	60	180	780	2,620	2,640
Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program	DERM	Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan	4th Qtr FY08-09	120	60	0	0	180
Review of the Expedited Purchasing Program (EPP) Pilot Project	DPM	To be considered within Review of Delegated Authorities pursuant to Ord. No. 09-12.	2nd Qtr FY08-09	120	40	Note 3	Note 3	160
Audit of Employee Travel Reimbursements	OSBM, FIN, various other departments	Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan	3rd Qtr FY08-09	120	40	0	0	160
Audit of Employee Travel Reimbursements	OSBM, FIN, various other departments	Deleted by 3/10/09 BPSC amendment to FY08-09 Work Plan	3rd Qtr FY08-09	120	40	0	0	160
		Available Audit Work Hours (Note 1)		3,520	3,520	3,520	3,520	14,080
		Required for Proposed Time Budget		3,520	3,520	3,520	3,520	14,080
		Balance--Available Work Hours (Note 2)		0	0	0	0	0
<p><u>Notes:</u></p> <ol style="list-style-type: none"> Based on 1,408 actual audit work hours per year excluding deductions for holidays, annual & sick leave, required CPE training, and 20% allowance for other duties as required by OCA. Unallocated auditor work hours will be utilized to augment OCA budgetary reviews and other emergent/special projects. Merged into Review of the Manager's Exercise of Authority Delegated Pursuant to Sec. 2-8.1 of the Code pursuant to Ord. No. 09-12. 								