

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.*

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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*.

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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*