

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).

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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.