



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

M E M O R A N D U M

TO: Honorable Pedro J. Garcia, Property Appraiser
Jennifer Glazer-Moon, Special Assistant/Director, Office of Business and Strategic Management
Nan Markowitz, Team Management Leader, Department of Housing and Community Development

FROM: Charles Anderson
Commission Auditor 

DATE: October 5, 2010

SUBJECT: Closure of Review of Job Incentive Program Compliance

Subject audit report was issued on February 7, 2007, and the Office of Community and Economic Development (OCED), the Office of Strategic Business Management (OSBM), and the Property Appraisal Department concurred with the findings and recommendations. OCED's relevant responsibilities were subsequently assumed by the Department of Housing Community Development (HCD), which provided follow-up information to us in December 2009.

As of our last follow-up in December 2009, all significant findings had been addressed, with the last issue being addressed by HCD's planned issuance of updated reports as discussed in their responses to Recommendations QTI-1.1 and TJIF-1.1 of the audit. The specific recommendations to which we are referring and HCD's December 2009 responses to our follow-up are appended as Attachment 1 to this memo. The full audit report is available online at <http://www.miamidade.gov/Auditor/library/auditspecialreports/07audits/Job-Incentive-Program-Compliance.pdf>.

Based on the responses described above, this audit is considered closed. As required by Government Auditing Standards, we will review this audit's finding and recommendations in relevant future audits. This audit should also be made available to other internal and external auditors who may conduct audits of job incentive programs.

We appreciate the courtesies and assistance extended to our staff during the audit process.

Attachment

- c. Chris Mazzella, Inspector General
Cathy Jackson, Director, Audit and Management Services Department

Attachment 1

Responses from HCD to OCA follow up on December 2, 2009

Recommendation QTI-1.1

The County Manager ensure that the oversight department:

- a. Provide periodic reports identifying status and history for: (1) companies already participating in the program including information on actual claims filed; and (2) companies pending approval by the State of Florida.
- b. Prepare updated periodic reports on the status of the QTI program to help staff and the BCC understand the impact of the program.

Management Response

The TJIF/QTI report will be completed during March 2010

Recommendation TJIF-1.1

The County Manager ensure that the oversight department:

- a. Prepares report(s) to identify: (a) executed projects, including information on actual claims filed, and (b) companies pending approval with the County. These will enable the oversight department to better monitor project status and performance.
- b. Periodically prepares updated reports on the status of the TJIF program to help staff and the BCC understand the impact of the program.

Management Response

The TJIF/QTI report will be completed during March 2010