



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

M E M O R A N D U M

TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

FROM: Charles Anderson
Commission Auditor

DATE: March 7, 2011

SUBJECT: FY 2009-10 Year-End Budget Amendments

In accordance with Resolution No. 195-05, we have reviewed the County Manager's FY 2009-10 Year-End Budget Amendments report. In anticipation of the March 8, 2011, Internal Management and Fiscal Responsibility (IMFR) Committee, agenda item 3(I), we offer general comments, as well as observations on specific items for your consideration.

Budget Line Item Transaction Appropriations

Attachment A lists all the transactions that require Board approval for the re-appropriation of budget as a result of exceeding the ten percent threshold and/or the movement of personnel expenditures to other line item categories.

Observation: The Board of County Commissioners (BCC) inclusion in Attachment A requiring approval is a scrivener's error.

Attachment A total of \$17,355,000 should have included:

- \$4.728 million in General Fund approved by mid-year amendment
- \$944,000 in General Fund transferred when Community Advocacy activities were assumed by the BCC
- \$12,000 in service fees collected by the Office of Community Advocacy prior to its transfer to the BCC
- \$450,000 reimbursement from the Miami-Dade Police Department
- \$131,000 reimbursement from the Seaport to Protocol

With the adjusted amount, the BCC's total is \$23,620,000 and therefore would not require BCC approval, because it falls below the 10% transfer threshold (FY 10-11 Adopted Budget, Volume 2, page 12). The transfer amount of \$2,188,890 equals 9.27% of the total.

Honorable Chairman Joe A. Martinez
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March 7, 2011

Page 2

Special thanks to the Office of Strategic Budget Management and the Finance Department for all their cooperation and assistance.

c: Honorable Carlos Alvarez, Mayor
 George M. Burgess, County Manager
 R. A. Cuevas, Jr., County Attorney
 Jennifer Glazer-Moon, Special Assistant/OSBM Director
 Carter Hammer, Director, Finance Department
 Diane Collins, Division Chief, Clerk of the Board Division