



Audit and Management Services Business Plan

Fiscal Years: 2010 and 2011
(10/1/09 through 9/30/11)

Plan Date: November 25, 2009

Approved by:

A handwritten signature in cursive script that reads "Cathy Jackson".

Cathy Jackson, Department Director

A handwritten signature in cursive script that reads "George M. Burgess".

George M. Burgess, County Manager

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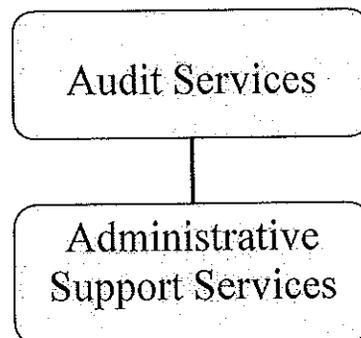
EXECUTIVE SUMMARY

The County's Audit and Management Services Department (AMS) performs audits to identify opportunities to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government. Audits are conducted in accordance with professional internal auditing standards.

As part of the enabling strategies budget and finance areas, AMS is authorized to examine all operations of County government, as well as external companies, contractors, and grantees, to assure tax dollars are being spent appropriately and efficiently. AMS includes audits of high-risk functions and activities in its annual audit plan, and responds to special audit requests from the Mayor, Board of County Commissioners, County Manager, and various County departments.

In serving the public's interests, AMS assesses risks, plans and performs work to achieve desired objectives, and provides results that include accurate information, unbiased analysis, and objective recommendations which are constructive and adequately supported. AMS also provides management consulting services to all County departments.

High level table of organization:



Summary of major programs, initiatives, or milestones to be achieved in the current and next fiscal year:

- Issue audit reports aimed at improving efficiency and effectiveness of County operations.
- Update the Department's procedures manual to guide staff efforts and improve productivity.
- Complete a satisfactory peer review of the Department.
- Assist in developing more effective approaches and tools for County departments responsible for monitoring grantees to assure consistency, efficiency, and effectiveness.
- Develop in-house training curriculum commensurate with planned audits to ensure continued staff proficiency.
- Continue follow-up efforts with departments to maximize collection of outstanding audit assessments.
- Continue to use automated analytical tools to conduct operational analyses that yield cost savings, cost-avoidance, as well as identify significant and/or unusual variances that, if timely detected, can avert or identify fraud, waste, or abuse.
- Conduct follow-up audits to assure appropriate actions have been taken to address significant audit findings.

Departmental Business Plan and Outlook
Department Name: Audit and Management Services
Fiscal Years: 2009-10 & 2010-11

Summary of significant factors critical to the Department's successful implementation of the business plan:

- Reduction of audit assignments after elimination of six positions due to budget cuts.
- Retaining qualified staff to ensure successful completion of annual audit plan.
- Obtain electronic workpaper software enabling auditors to prepare and review workpapers more efficiently, thereby managing audit resources more effectively.
- Continuously provide annual audit staff training.

DEPARTMENT PURPOSE/MISSION

AMS performs audits to identify opportunities to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government.

Additional departmental information can be found in the Departmental Profile (Attachment 1).

STRATEGIC ALIGNMENT

I. The Department's efforts align with the following Miami-Dade County Strategic Plan Goals:

- **ES1:** Enable County departments and their service partners to deliver quality customer service.
- **ES5:** Attract, develop and retain an effective, diverse and dedicated team of employees.
- **ES8:** Ensure the financial viability of the County through sound financial management practices.

II. Department-related Strategic Plan Outcomes, Departmental Objectives, and Programs & Initiatives:

- **ES1-1:** Clearly-defined performance expectations and standards
 - Communicate Audit Results Timely
 - Monitor Auditee Corrective Actions
 - Complete a Satisfactory Peer Review of the Department
- **ES5-2:** Retention of excellent employees and Workforce Skills to Support County priorities (also align with ES5-4)
 - Staff Development and Certification
 - Update the Department's Procedures Manual
 - Provide Timely Annual Feedback on Staff Performance to Promote Development
- **ES8-1:** Sound asset management and financial investment strategies
 - Meet Budget Targets
 - Provide assistance to County Departments to enhance accounts receivable recoveries
 - Continue to Conduct Audits of County Departments to Assure Sound Asset Management.

PERFORMANCE MEASURES AND TARGETS

For ease of reference, specific information regarding departmental objectives and performance measures including the targets for FY 2009-10 and FY 2010-11 can be found in Attachment 2 – Business Plan Report.

CRITICAL SUCCESS FACTORS

Department-wide Critical Success Factors

- Critical to the Department's attaining its mission is the ability to develop and retain qualified professionals. The Department eliminated six positions during the 2010 fiscal year, which will lead to fewer audits being conducted.

Critical Success Factors for Specific Objectives

- Communicate Audit Results Timely and Monitor Corrective Actions
 - Electronic workpaper software to streamline the documentation process and enable the Department to communicate results in a timelier manner
 - Retaining qualified staff to conduct quality audits
- Complete a Satisfactory Peer Review of the Department
 - Arrange for timing and ensure the Department's procedures manual is updated
 - Ensure audit workpapers are finalized and ready for peer review
- Staff Development and Certification
 - Ability to allocate time and funding for ongoing staff training
 - Staff motivation to study for certification exams
 - Recruit and retain professionals with appropriate certifications
- Meet Budget Targets and Sound Asset Management
 - Achieve quality audits within reduced budgeted operating expenses

SUSTAINABILITY

- Implement e-PAR, an on-line application that eliminates the hard copy Payroll and Attendance Record (PAR), which reduces printing expenses and costs associated with PAR distribution, collection, data entry, and storage.
- Educate our employees on the benefits of reducing use of electricity and printed documents.

3 to 5 YEAR OUTLOOK

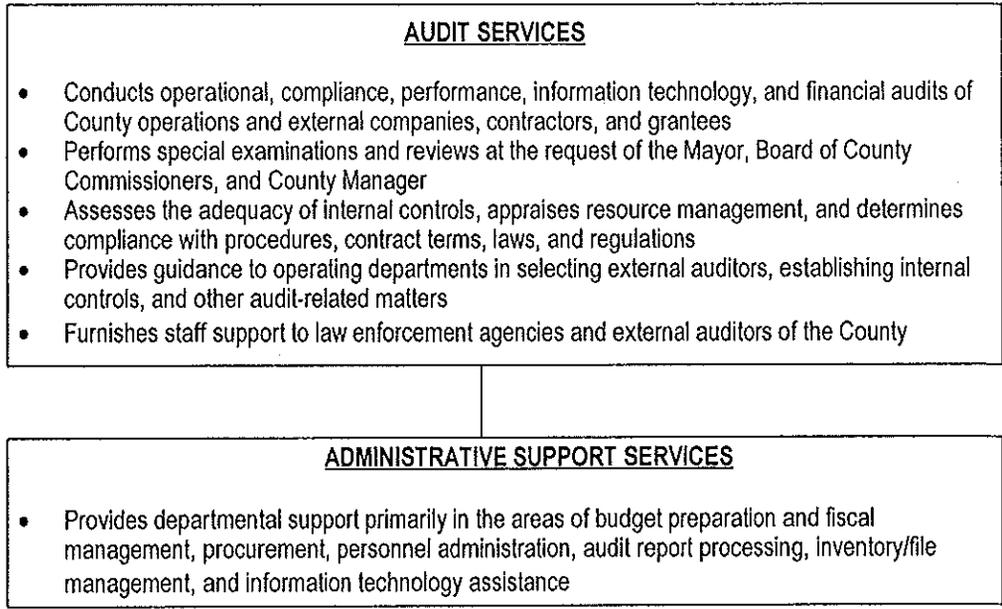
- Increase number of staff that are Certified Public Accountants, Certified Internal Auditors, Certified Information Systems Auditors, and Certified Fraud Examiners.
- Develop an annual work plan that focuses on cost containment, revenue enhancement, service delivery, statutory and regulatory compliance, and reducing fraud, waste, and abuse.
- Address customer needs, particularly those of the Mayor, Board of County Commissioners, County Manager, and the public.
- Be proactive in identifying major control, service, and performance weaknesses, while timely communicating those risks along with practical solutions.
- Acquire advanced technology tools to improve audit efficiency and effectiveness.
- Continue annual staff training to stay abreast of current developments and maintain staff proficiency.
- Communicate audit results timely.
- Include Continuous Auditing techniques as the County implements new systems, and encourage the use of Continuous Auditing in current systems.

Attachment 1
DEPARTMENTAL PROFILE

Department Description

AMS conducts operational, compliance, performance, information technology, and financial audits of County operations and external companies, contractors, and grantees. Our objectives are to assess the adequacy of internal controls, appraise resource management, and determine compliance with procedures, contract terms, laws, and regulations. AMS also performs special reviews at the request of the Mayor, Board of County Commissioners, County Manager, and various County departments. AMS provides guidance to operating departments when selecting external auditors, establishing internal controls, and other audit-related matters. AMS also furnishes staff support to law enforcement agencies and external auditors of the County.

Table of Organization



Financial Summary

(Dollars in Thousands)	Actual FY 07-08	Budget FY 08-09	Adopted FY 09-10
Revenue Summary			
General Fund Countywide	3,141	3,958	3,127
General Fund UMSA	1,347	1,696	1,278
Fees for Services	1,492	1,558	1,558
Total Revenues	5,980	7,212	5,963
Operating Expenditures Summary			
Salary	4,303	5,131	4,160
Fringe Benefits	1,167	1,367	1,157
Other Operating	484	667	624
Capital	26	47	22
Total Operating Expenditures	5,980	7,212	5,963

(Dollars in Thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 08-09	Adopted FY 09-10	Budget FY 08-09	Adopted FY 09-10
Strategic Area: Enabling Strategies				
Administration	451	350	7	6
Audit Services	6,761	5,613	54	48
Total Operating Expenditures	7,212	5,963	61	54

Departmental Business Plan and Outlook
Department Name: Audit and Management Services
Fiscal Years: 2009-10 & 2010-11

Capital Budget Summary

(Dollars in Thousands)	PRIOR	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FUTURE	TOTAL
Revenue									
Capital Outlay Reserve	38	0	0	0	0	0	0	0	38
Total:	38	0	0	0	0	0	0	0	38
Expenditures									
Strategic Area: Enabling Strategies									
Telecommunications Equipment	11	27	0	0	0	0	0	0	38
Total:	11	27	0	0	0	0	0	0	38

Current Business Environment

The Department not only audits County functions, but also reviews contractors doing business with the County and recipients of County funding. Limited resources have an impact on our ability to effectively address all internal as well as external risks in the County. Our reviews generally encompass a three-year cycle of operations.