

# Miami-Dade County Performance and Efficiency Commission

## Miami-Dade County Department Director

### 2010 Self-Assessment Questionnaire

**Purpose:** As a management team member of Miami-Dade County government, it is your responsibility to design, adhere to and monitor the significant operating and financial controls of your organization. This self-assessment questionnaire has been designed to obtain input from you to assist the Performance and Efficiency Commission ("PEC") to understand the key controls of your organization. Your input is important and appreciated.

**Department :** Audit and Management Services Department

**Director: (name & telephone)** Cathy Jackson (305-349-6122)

1. Please describe **the key business objectives** of your area (i.e. What is the mission of your area?), and what do you find most challenging as the director of this department?

*I find most challenging, sustaining sufficient General Fund monies to maintain adequate staffing to address the business and control risks for a government as large as Miami-Dade County. See Attached Business Plan for the Department's key business objectives and mission statement.*

2. How many employees are in your department? Describe the **span of control** in your department and how effective it is?

*The Deputy Director and Audit Managers, who report directly to me, are responsible for supervising concurrent audit assignments. The Audit Supervisors and Seniors supervise Associate Auditors working on individual projects. The total number of employees and table of organization are located in the FY 2010-11 Proposed Resource Allocation and Multi-Year Capital Plan (Volume 2, page 360).*

3. Do you consider the responsibilities of your department to be "**core**" responsibilities of government to the public? Yes.

4. Are the **Policies and Procedures** in your department **documented**? (Select One)  Yes No  
Comments: *They are partially documented, however, efforts are underway to complete our procedures manual no later than September 30, 2011.*

5. Are the **Policies and Procedures** in your department **up-to-date**? (Select One)  Yes No  
Comments: *See Response to Question 4.*

6. Please describe the **key business processes** that occur in your department (i.e. What are the activities which are completed in your department?)

*The Audit and Management Services Department is responsible for conducting audits of County Departments, as well as companies doing business with the County. The scope and purpose of those audits are diverse and generally include verifying compliance with policies, procedures, agreements, legislative documents, etc. We also perform reviews to ensure internal controls are adequate and functioning effectively, as well as to identify opportunities for enhancing operational efficiency and effectiveness (e.g. cost savings and revenue sources).*

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7. Please describe the *key internal controls* that you believe exist in your department (i.e. How do you control the major activities, output, etc., in your department?)

*The Audit and Management Services Department conducts its audits in accordance with Professional Internal Auditing Standards as promulgated by the Institute of Internal Auditors and General Accounting Office of the Comptroller General of the United States. The County's budgetary, payroll, and cash disbursement procedures are sufficient to ensure operating expenditures are reasonable and within budget. I meet regularly with Management staff to review results of operations, monitor adherence to Department goals and performance measures, and review all Audit Reports for accuracy and completeness before release. Further, we have a quality review process to further assure our deliverables conform to professional and department standards.*

8. Please describe *the key performance measures* you obtain and utilize to monitor the effectiveness/efficiency of your business processes. (See attached Department Business Plan.)

9. Which department(s) do you currently communicate with?

*As indicated in Question 6, AMS conducts audits of County Departments, and thus we regularly communicate with Department Directors or their designees.*

Does any of these department(s) in Miami-Dade County government have similar functions/responsibilities? *No.*

- a. Could they be consolidated into your department? *No.*
- b. Are there any areas that you would like the PEC to specifically review (i.e. areas of immediate control concern or inefficient process)? *Collective Bargaining Agreements, personnel policies, and legislative matters that are costly to administer, yet provide little or no value.*
10. If you had the appropriate technology to improve efficiency, would you utilize it and how would it impact the County's operations today?

*County payroll and financial reporting systems could be further enhanced to provide key information on the same platform county-wide. It certainly would improve our ability to audit large volumes of data with greater efficiency.*

Overall, how would you rate the following in your department?	<u>Poor</u>		<u>Average</u>		<u>Excellent</u>
The effectiveness of your internal controls	1	2	3	4	5
The quality of your output	1	2	3	4	5
The efficiency of your business processes	1	2	3	4	5

**If there is any additional information you feel the PEC should have prior to our review, (such as organizational charts, policies, etc.), please attach to this questionnaire.**

**Miami-Dade County Performance and Efficiency Commission**

**Miami-Dade County Department Director**

**2010 Self-Assessment Questionnaire**

Please return this questionnaire and any attachments in pdf format and saved as your "department name" by Wednesday, October 13, 2010 to [spalmer@miamidade.gov](mailto:spalmer@miamidade.gov) or deliver to:

Office of the Commission Auditor  
Attn: S. Donna Palmer  
SPCC Government Center  
111 NW First St., Ste. 1030  
Miami, FL 33128

*Thank you for your time.*