

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 : Finance

Director: (name & telephone) Carter Hammer – 305-375-5245

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?

The Finance Department delivers financial services for sound management decision-making and is responsible for centralized accounting, cash management, financial and debt management services, tax collection and distribution, and the collection of delinquent accounts for various County departments. Our greatest challenge is a comprehensive finance tool (such as an ERP) and associated data warehouse system to manage overall county financial information. To enhance strategic management and finance, the county could benefit from a system-wide risk management tool (ERM).

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

282 Employees - We are organized into four distinct divisions (Bond Administration, Controller, Cash Management, and Tax Collector) which report to the Finance Director's office. The Director's office provides management and direction to each division and delegates the authority for running the day to day operations to the division directors. Each division has a chain of supervisors, responsible for specific tasks. In addition to the span of management controls, we also follow internal control guidelines and mandates that are approved through the Finance Director's office. Internal controls are designed to adequately address separation of duties, (IT) general and application controls, to ensure information systems provide complete and accurate information consistent with financial reporting objectives. These controls include reconciliation of accounts; safeguarding of assets from loss, damage or misappropriation; controls to ensure complete and accurate input and output in a timely and accurate manner consistent with laws, federal mandates and accounting pronouncements.

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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:

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

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 Finance Department is organized in five divisions. These divisions and their main responsibilities are: Finance Director’s Office, responsible for the overall administration and policy for the department; Controller’s Office, responsible for the accounting and reporting functions of the County, payments, payroll distributions, and financial systems support; Tax Collector’s Division, responsible for tax collection and revenue distribution functions of the County, issuance of local business tax receipts, collection of delinquent accounts, acts as an agent of the Florida Division of Highway Safety and Motor Vehicles (DHSMV), and the Florida Fish & Wildlife Commission (FFWC); Cash Management Division, responsible for the investment of excess funds of the County and the relationships with the various banking institutions, and monitoring the County’s cash flows; Division of Bond Administration is responsible for the issuance and management of County debt.

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?)

Key internal controls include accounting controls (workflow approvals, reconciliations, data entry audits, financial and analytical reviews) and separation of duties, (IT) general and application controls. Different units have responsibilities that are separate and approvals are done by supervisory staff.

8. Please describe *the key performance measures* you obtain and utilize to monitor the effectiveness/efficiency of your business processes.

Refer to the FY 2010-11 Proposed Resource Allocation and Multi-Year Capital Plan pages 395-399.

9. Which department(s) do you currently communicate with? Does any of these department(s) in Miami-Dade County government have similar functions/responsibilities?

The Finance Department serves all County departments, as well as those entities conducting financial transactions with Miami-Dade County. The Department works closely with all departments and directly with the County Executive Office, the Board of County Commission, the County Attorney’s Office, the Office of the Clerk, the Office of

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Strategic Business Management, the Office of the Property Appraiser, and the Human Resources Department. External customers include municipalities, taxing authorities, school board, community redevelopment agencies, Value Adjustment Board and outside financial consultants including commercial banks, investments bankers, financial advisors, bond counsel, private auto tag agencies, cash management consultants, investment advisors, federal agencies, the State of Florida, constituents, employees, bondholders, investors, vendors and Tax Certificate holders.

- 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)?

No, we are audited annually by both internal and external auditors, Federal and State granting agencies. In addition, we adhere to SEC rules and regulations, and follow State Statutes as it relates to investment policies and tax collection and distribution.

10. If you had the appropriate technology to improve efficiency, would you utilize it and how would it impact the County's operations today?

Yes, we are currently implementing a new tax system that will improve all aspects of the Tax Collector's operation and should communicate with our general ledger via direct interfaces. Improvements in technology will help our payables' functions and improve document tracking. New general ledger technology would facilitate reporting.

See also response to question #1.

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.

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 or deliver to:

Office of the Commission Auditor
Attn: S. Donna Palmer
SPCC Government Center

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Thank you for your time.