

FY 2015 - 16 Proposed Budget and Multi-Year Capital Plan

Audit and Management Services

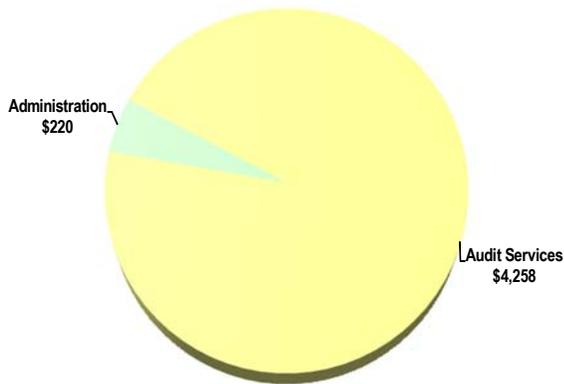
Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations, and identifies opportunities to improve performance and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government and external companies, contractors, and grantees to ensure that public funds are being spent appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities; and responds to special audit requests from the Mayor, the Board of County Commissioners, and the Deputy Mayors. Audits are conducted in accordance with professional internal auditing standards, which require assessing risks; planning and performing work to achieve desired objectives; and communicating results that are accurate, constructive, timely, and adequately supported.

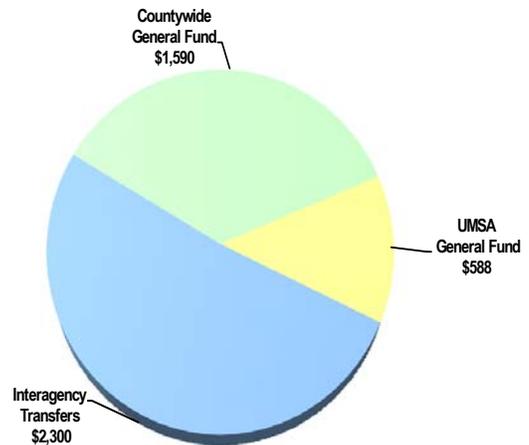
Department stakeholders include County departments and their business partners, as well as the general public.

FY 2015-16 Proposed Budget

Expenditures by Activity
(dollars in thousands)



Revenues by Source
(dollars in thousands)



FY 2015 - 16 Proposed Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

AUDIT SERVICES

- Performs audits to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government

FY 14-15
34

FY 15-16
34

ADMINISTRATIVE SUPPORT SERVICES

- Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, audit report processing, inventory/file management, and information technology assistance

FY 14-15
3

FY 15-16
3

The FY 2015-16 total number of full-time equivalent positions is 37

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FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Proposed FY 15-16
Revenue Summary				
General Fund Countywide	1,790	2,201	1,644	1,590
General Fund UMSA	629	814	579	588
Fees for Services	1,740	1,163	2,260	2,300
Total Revenues	4,159	4,178	4,483	4,478

Operating Expenditures

Summary

Salary	3,371	3,200	3,198	3,272
Fringe Benefits	706	803	1,070	985
Court Costs	0	0	0	0
Contractual Services	0	0	0	0
Other Operating	155	144	188	188
Charges for County Services	28	26	11	17
Grants to Outside Organizations	0	0	0	0
Capital	9	5	16	16
Total Operating Expenditures	4,269	4,178	4,483	4,478

Non-Operating Expenditures

Summary

Transfers	0	0	0	0
Distribution of Funds In Trust	0	0	0	0
Debt Service	0	0	0	0
Depreciation, Amortizations and Depletion	0	0	0	0
Reserve	0	0	0	0
Total Non-Operating Expenditures	0	0	0	0

(dollars in thousands) Expenditure By Program	Total Funding		Total Positions	
	Budget FY 14-15	Proposed FY 15-16	Budget FY 14-15	Proposed FY 15-16
Strategic Area: General Government				
Administration	222	220	3	3
Audit Services	4,261	4,258	34	34
Total Operating Expenditures	4,483	4,478	37	37

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Projection FY 14-15	Proposed FY 15-16
Advertising	0	0	0	0	0
Fuel	0	0	0	0	0
Overtime	0	0	0	0	0
Rent	0	0	0	0	0
Security Services	0	0	0	0	0
Temporary Services	0	0	0	0	0
Travel and Registration	4	1	6	6	6
Utilities	38	36	27	27	28

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DIVISION: AUDIT SERVICES

The Audit Services Division performs audits to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government.

- Issues audit reports aimed at improving efficiency and effectiveness of County operations
- Assists in developing more effective approaches and tools for County departments responsible for monitoring grantees to assure consistency, efficiency, and effectiveness
- Develops in-house training curriculum commensurate with planned audits to ensure continued staff proficiency
- Consults with departments to ensure maximum collection of outstanding audit assessment fees
- Uses automated analytical tools to conduct operational analyses that yield cost savings and/or cost-avoidance, and identifies significant and/or unusual variances that, if timely detected, can avert or identify fraud, waste, or abuse
- Conducts follow-up audits to ensure appropriate actions have been taken to address significant audit findings

Strategic Objectives - Measures

- GG4-1: Provide sound financial and risk management

Objectives	Measures			FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16
				Actual	Actual	Budget	Projection	Target
Conduct audits aimed at operational efficiency and effectiveness	Percentage of audit reports issued within 90 days of fieldwork completion	EF	↑	64%	61%	50%	50%	50%
	Amount collected from assessments (in thousands)*	OC	↑	\$3,361	\$1,958	\$1,500	\$2,000	\$1,500
	Amount assessed from audits (in thousands)	OC	↑	\$2,584	\$8,340	\$3,000	\$4,000	\$3,000
	Audit reports issued	OP	↔	28	33	30	30	30
	Percentage of planned follow-up audits completed	OP	↔	40%	75%	40%	40%	40%

* Assessments and collections vary due to the types of audits performed and timing of collections

ADDITIONAL INFORMATION

- The Department continues to complete complex audits that have resulted in revenue recoveries, terminations of contracts with non-performing external agencies, improved processes and controls, and enhanced auditee compliance
- The FY 2015-16 Proposed Budget includes \$2.3 million for direct services that includes fees from County departments such as Aviation, Water and Sewer, Port Miami, Public Works and Waste Management, Transit, Office of Citizens' Independent Transportation Trust and others

Department Operational Unmet Needs

Description	(dollars in thousands)		Positions
	Startup Costs/ Non Recurring Costs	Recurring Costs	
Fund two Senior Auditors and three Associate Auditors to perform audits	\$10	\$440	5
Total	\$10	\$440	5