

## FY 2016 - 17 Proposed Budget and Multi-Year Capital Plan

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### Audit and Management Services

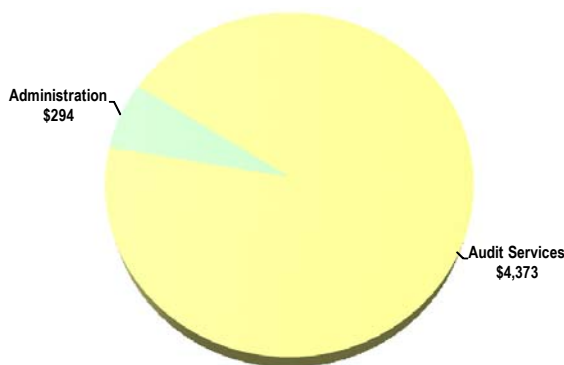
Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations, and identifies opportunities to improve performance and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government, other governmental jurisdictions, 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, Board of County Commissioners, and 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.

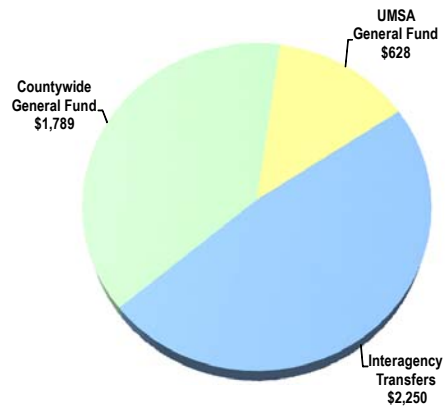
Department stakeholders include County departments and their business partners, as well as the general public.

### FY 2016-17 Proposed Budget

**Expenditures by Activity**  
(dollars in thousands)



**Revenues by Source**  
(dollars in thousands)



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### TABLE OF ORGANIZATION

<u>AUDIT SERVICES</u>		
<ul style="list-style-type: none"><li>Performs audits to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government</li></ul>		
<u>FY 15-16</u>	<u>FY 16-17</u>	
34	34	

<u>ADMINISTRATIVE SUPPORT SERVICES</u>		
<ul style="list-style-type: none"><li>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</li></ul>		
<u>FY 15-16</u>	<u>FY 16-17</u>	
3	4	

The FY 2016-17 total number of full-time equivalent positions is 38

## FY 2016 - 17 Proposed Budget and Multi-Year Capital Plan

### FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Proposed FY 16-17
<b>Revenue Summary</b>				
General Fund Countywide	2,201	1,623	1,581	1,789
General Fund UMSA	814	600	585	628
Fees for Services	1,163	1,801	2,300	2,250
Total Revenues	4,178	4,024	4,466	4,667

### **Operating Expenditures**

#### **Summary**

Salary	3,200	2,986	3,262	3,358
Fringe Benefits	803	883	983	1,097
Court Costs	0	0	0	0
Contractual Services	0	0	0	0
Other Operating	144	130	188	166
Charges for County Services	26	23	17	36
Grants to Outside Organizations	0	0	0	0
Capital	5	2	16	10
Total Operating Expenditures	4,178	4,024	4,466	4,667

### **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)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 15-16	Proposed FY 16-17	Budget FY 15-16	Proposed FY 16-17
<b>Strategic Area: General Government</b>				
Administration	220	294	3	4
Audit Services	4,246	4,373	34	34
Total Operating Expenditures	4,466	4,667	37	38

### SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	Projection FY 15-16	Proposed FY 16-17
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	1	10	6	6	9
Utilities	36	31	29	29	33

## FY 2016 - 17 Proposed Budget and Multi-Year Capital Plan

### 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 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17
				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	↑	61%	53%	50%	50%	50%
	Amount collected from assessments (in thousands)*	OC	↑	\$1,958	\$6,679	\$1,500	\$1,500	\$1,500
	Amount assessed from audits (in thousands)*	OC	↑	\$8,340	\$7,820	\$3,000	\$3,000	\$3,000
	Audit reports issued	OP	↔	33	30	30	30	30
	Percentage of planned follow-up audits completed	OP	↔	75%	40%	40%	40%	40%

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

### ADDITIONAL INFORMATION

- The FY 2016-17 Proposed Budget includes \$2.3 million for direct services that includes fees from County departments such as Aviation, Water and Sewer, Port Miami, Solid Waste Management, Transportation and Public Works, Office of Citizens' Independent Transportation Trust, and others
- The FY 2016-17 Proposed Budget includes the addition of a Clerk 4 position (\$61,000)

### 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
<b>Total</b>	<b>\$10</b>	<b>\$440</b>	<b>5</b>