

FY 2012 - 13 Proposed Budget and Multi-Year Capital Plan

Audit and Management Services

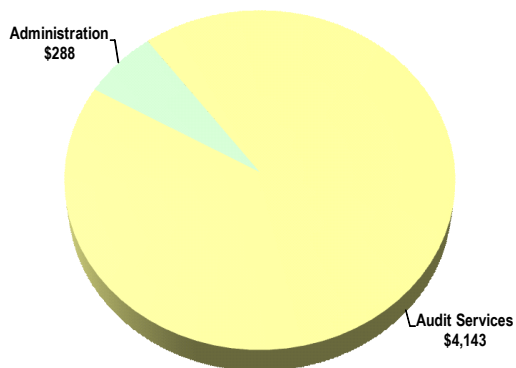
Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations, and identifies opportunities to improve performance and foster accountability.

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.

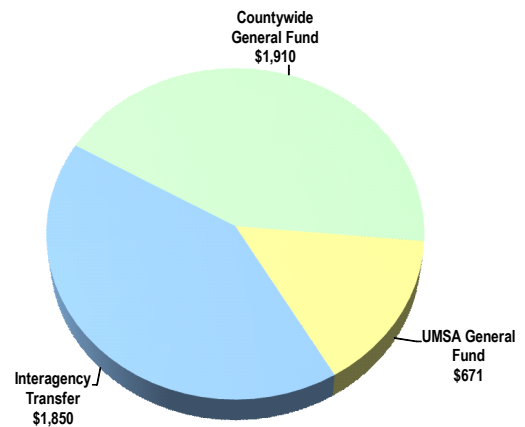
Department stakeholders include County departments and their business partners, as well as the general public.

FY 2012-13 Proposed Budget

Expenditures by Activity
(dollars in thousands)

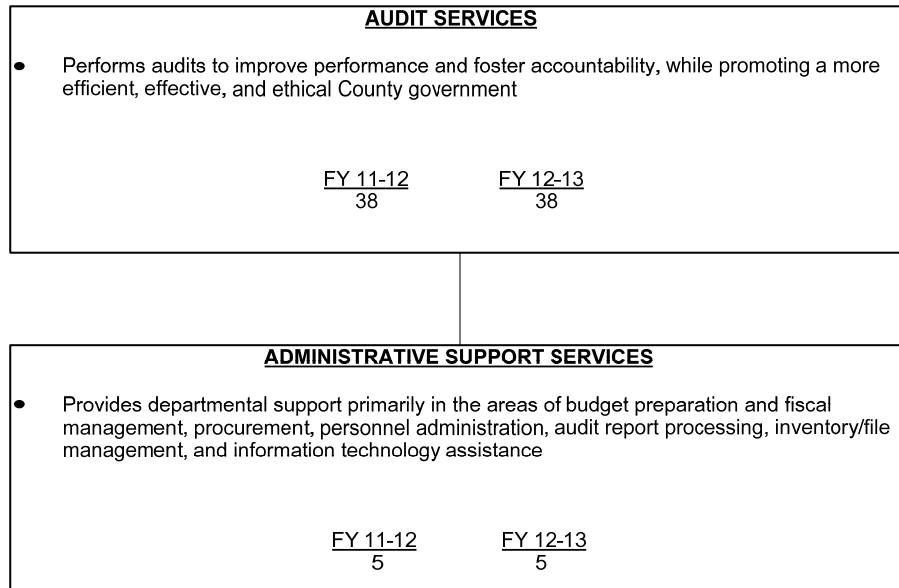


Revenues by Source
(dollars in thousands)



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TABLE OF ORGANIZATION



FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Proposed FY 12-13
Revenue Summary				
General Fund Countywide	3,090	2,699	2,316	1,910
General Fund UMSA	1,029	894	856	671
Fees for Services	1,558	1,720	1,778	1,850
Total Revenues	5,677	5,313	4,950	4,431
Operating Expenditures Summary				
Salary	4,208	3,912	3,595	3,547
Fringe Benefits	1,016	954	742	657
Court Costs	0	0	0	0
Contractual Services	0	0	1	1
Other Operating	443	439	582	198
Charges for County Services	3	3	8	8
Grants to Outside Organizations	0	0	0	0
Capital	7	5	22	20
Total Operating Expenditures	5,677	5,313	4,950	4,431
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 11-12	Proposed FY 12-13	Budget FY 11-12	Proposed FY 12-13
Strategic Area: General Government				
Administration	284	288	5	5
Audit Services	4,666	4,143	38	38
Total Operating Expenditures	4,950	4,431	43	43

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SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 09-10	Actual FY 10-11	Budget FY 11-12	Projection FY 11-12	Proposed FY 12-13
Advertising	0	0	0	0	0
Fuel	0	0	0	0	0
Overtime	0	0	0	0	0
Rent	295	256	361	361	0
Security Services	0	0	0	0	0
Temporary Services	0	0	0	0	0
Travel and Registration	1	3	9	6	6
Utilities	0	0	0	0	0

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 identify 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 09-10	FY 10-11	FY 11-12	FY 11-12	FY 12-13
				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	↑	50%	67%	55%	55%	55%
	Amount collected from assessments (in thousands)*	OC	↑	\$6,153	\$3,045	\$1,500	\$1,500	\$1,500
	Amount assessed from audits (in thousands)	OC	↑	\$10,022	\$335	\$3,000	\$3,000	\$3,000
	Audit reports issued	OP	↔	40	36	30	35	35
	Percentage of planned follow-up audits completed**	OP	↔	17%	47%	50%	50%	50%

* In FY 2009-10, assessments and collections were unusually high due to a higher concentration of contract audits performed

**FY 2009-10 and FY 2010-11 actuals reflect a reduction in staff

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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 2012-13 Proposed Budget includes \$1.850 million for direct services from the following County departments: Aviation (\$440,000), Water and Sewer (\$440,000), Port of Miami (\$330,000), Transit (\$248,000), Public Housing and Community Development (\$110,000), Public Works and Waste Management (\$82,000), and Office of Citizens' Independent Transportation Trust (\$200,000)

Department Operational Unmet Needs

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