

FY 2014 - 15 Proposed Budget and Multi-Year Capital Plan

Audit and Management Services

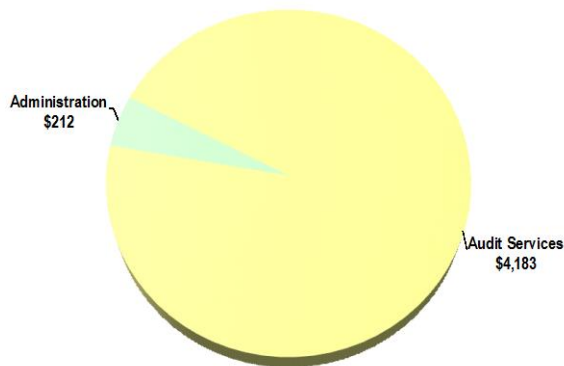
Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations, and identifies opportunities to improve performance and foster accountability.

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.

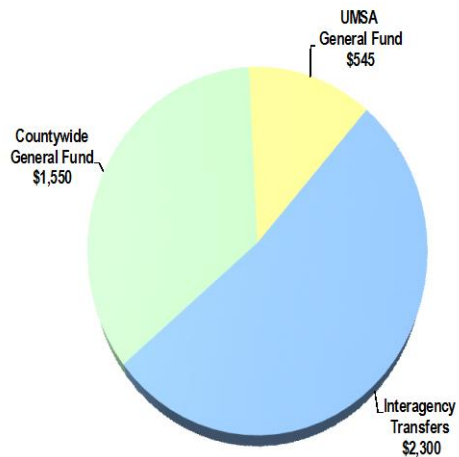
Department stakeholders include County departments and their business partners, as well as the general public.

FY 2014-15 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">Performs audits to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government		
<u>FY 13-14</u>	<u>FY 14-15</u>	
37	34	

<u>ADMINISTRATIVE SUPPORT SERVICES</u>		
<ul style="list-style-type: none">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		
<u>FY 13-14</u>	<u>FY 14-15</u>	
4	3	

- The FY 2014-15 total number of full-time equivalent positions is 37

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FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Proposed FY 14-15
Revenue Summary				
General Fund Countywide	2,144	1,790	2,572	1,550
General Fund UMSA	754	629	950	545
Fees for Services	1,718	1,850	1,080	2,300
Total Revenues	4,616	4,269	4,602	4,395
Operating Expenditures Summary				
Salary	3,496	3,371	3,493	3,198
Fringe Benefits	685	706	867	982
Court Costs	0	0	0	0
Contractual Services	0	0	1	0
Other Operating	426	155	202	188
Charges for County Services	2	28	19	11
Grants to Outside Organizations	0	0	0	0
Capital	7	9	20	16
Total Operating Expenditures	4,616	4,269	4,602	4,395
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 13-14	Proposed FY 14-15	Budget FY 13-14	Proposed FY 14-15
Strategic Area: General Government				
Administration	249	212	4	3
Audit Services	4,353	4,183	37	34
Total Operating Expenditures	4,602	4,395	41	37

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line Item Highlights	(dollars in thousands)				
	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Projection FY 13-14	Proposed FY 14-15
Advertising	0	0	0	0	0
Fuel	0	0	0	0	0
Overtime	0	0	0	0	0
Rent	264	0	0	1	1
Security Services	0	0	0	0	0
Temporary Services	0	0	0	0	0
Travel and Registration	4	4	6	3	6
Utilities	42	38	35	44	27

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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 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 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15
				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	↑	66%	64%	55%	55%	50%
	Amount collected from assessments (in thousands)*	OC	↑	\$1,322	\$3,361	\$1,500	\$1,700	\$1,500
	Amount assessed from audits (in thousands)	OC	↑	\$4,580	\$2,584	\$3,000	\$4,500	\$3,000
	Audit reports issued	OP	↔	35	28	35	35	30
	Percentage of planned follow-up audits completed	OP	↔	62%	40%	50%	65%	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 2014-15 Proposed Budget includes \$2.30 million for direct services that includes fees from County departments such as Aviation, Water and Sewer, Port of Miami, Public Works and Waste Management, Transit, Office of Citizens' Independent Transportation Trust and others.
- As a result of the FY 2013-14 savings plan, the Department eliminated two vacant and two filled positions (\$261,000)

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Department Operational Unmet Needs

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