

MEMORANDUM

TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: December 19, 2007

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Resolution Directing the
Commission Auditor to
Assign a Budget Analyst
to each Department and
Entities that Receive
Substantial County Funding

The accompanying resolution was prepared and placed on the agenda at the request of Senator Javier D. Souto.



R. A. Cuevas, Jr.
County Attorney

RAC/dcp



MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro
and Members, Board of County Commissioners

DATE: December 4, 2007

FROM: 
R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No.

Please note any items checked.

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No.
12-04-07

RESOLUTION NO. _____

RESOLUTION DIRECTING THE COMMISSION AUDITOR TO ASSIGN A BUDGET ANALYST AND/OR AUDITOR TO EACH COUNTY DEPARTMENT AS WELL AS ENTITIES THAT RECEIVE SUBSTANTIAL COUNTY FUNDING, TO WORK ALONGSIDE AND IN COORDINATION WITH THE CORRESPONDING BUDGET ANALYST FROM THE OFFICE OF STRATEGIC BUSINESS MANAGEMENT

WHEREAS, Section 9.10 of the Miami-Dade County Home Rule Charter creates and establishes the Office of the Commission Auditor; and

WHEREAS, Section 9.10 provides that the Commission Auditor shall be a certified public accountant, and provides that the Board shall, by ordinance, provide for the specific functions and responsibilities of the Commission Auditor which shall include, but not be limited to, independent budgetary, audit, management, revenue forecasting, and fiscal analyses of commission policies, and county services and contracts; and

WHEREAS, on January 23, 2003, the Board adopted Ordinance No. 03-2, which provides for the specific functions and responsibilities of the Commission Auditor, and which empowers the Commission Auditor to review all departmental budgets and to prepare a budget for the County upon the request of the Board; and

WHEREAS, on January 26, 2007, the Charter was amended to transfer certain powers to the County Mayor from the County Manager and Board; and

WHEREAS, the Board remains the governing board and policy-making body for Miami-Dade County, and continues to have the power to adopt a budget for the County; and

WHEREAS, on April 26, 2007, the Board adopted Resolution No. 506-07, which directed the Commission Auditor to create and staff a budget section within the Office of the Commission Auditor; and

WHEREAS, greater oversight by the Commission Auditor's Office of each County department throughout the fiscal year could avoid and more quickly identify potential problem issues that have arisen recently, such as those that have occurred in the Art in Public Places, Housing and Water and Sewer Departments; and

WHEREAS, greater oversight by the Commission Auditor's Office of entities that receive substantial amounts of County funding throughout the fiscal year could avoid problems, such as those that have occurred at the Empowerment Zone Trust,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board:

Section 1. Directs the Commission Auditor to assign a Budget Analyst/Auditor to each County Department and to appropriate entities that receive substantial amounts of funding from the County, to work alongside and in coordination with the corresponding budget analyst from the Office of Strategic Business Management.

Section 2. Directs the Commission Auditor to have each Budget Analyst/Auditor meet with each Department Director, corresponding County Manager's Office staff for each Department and budget analyst from the Office of Strategic Business Management to begin developing next year's budget.

Section 3. Directs the Commission Auditor to provide a status report to the Budget and Finance Committee on a monthly basis. Among other things, such monthly status report shall identify any irregularities or issues.

The foregoing resolution was sponsored by Senator Javier D. Souto and offered by
Commissioner _____, who moved its adoption. The motion was
seconded by Commissioner _____ and upon being put to a vote, the vote
was as follows:

Bruno A. Barreiro, Chairman	
Barbara J. Jordan, Vice-Chairwoman	
Jose "Pepe" Diaz	Audrey M. Edmonson
Carlos A. Gimenez	Sally A. Heyman
Joe A. Martinez	Dennis C. Moss
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

The Chairman thereupon declared the resolution duly passed and adopted this 4th day of
December, 2007. This resolution shall become effective ten (10) days after the date of its
adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an
override by this Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

JMM

Jess M. McCarty