



BFC
December 19, 2007
Agenda Item No: 2(A)

**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

MEMORANDUM

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

FROM: Charles Anderson, CPA
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson".

DATE: December 19, 2007

SUBJECT: OCA Work Plan and Annual Report; FY 2007-08

The Office of the Commission Auditor (OCA) *Work Plan and Annual Report* is submitted in accordance with Ordinance No. 03-2. This Work Plan incorporates amendments made by the Budget and Finance Committee on December 11, 2007.

Section 1, FY 2007-08 Audit Work Plan. Provides the status of proposed new projects, projects required by legislative actions of the Board of County Commissioners (BCC), projects carried over from the previous year, and any proposed modifications.

New projects recommended for approval:

1. *Peer Review.* Plan for and coordinate triennial peer review of Office of the Commission Auditor operations for the three-year period, 3rd Quarter FY 2004-05 through 2nd Quarter FY 2007-08 in accordance with U.S. Government Accountability Office *Government Auditing Standards* (July 2007 Revision.) Recommend target peer review for 3rd Quarter FY 2007-08.
2. *Monitor Independent Contractor's Analysis of Inmate Healthcare.* In late FY 2006-07, Corrections and Rehabilitation Department (MDCR) was pursuing the hiring of an organization for an analysis inmate healthcare. This has also been a subject of interest to the BCC and was the subject of a commissioner's request. Recommend OCA monitor the MDCR project, review resulting report(s), and consult with the Health and Public Safety Committee on whether additional analysis is appropriate.
3. *General Services Administration Pricing Best Practices Review.* In the FY 2006-07 Work Plan, OCA had recommended cancellation of an Assessment of General Services Administration (GSA) Construction Management and Renovation Services Division. However, questions continue to be raised about prices quoted by GSA.

Projects in previous Work Plan recommended for modification:

1. *Audit of General Services Administration Internal Controls for Fleet Management Vehicle Operations.* This previously planned audit is recommended for modification to an *Audit of Implementation of Light Vehicle Reductions and Internal Controls* per the amendment by the Budget and Finance Committee on December 11, 2007. This audit will focus on implementation of light vehicle fleet reductions, internal controls, and policies of the BCC, including Resolution R-969-03 regarding gasoline consumption and fuel efficiency.

Projects included in Work Plan by legislative actions of the BCC:

1. *Reviews of Certain HIV/AIDS Community Based Organizations' Expenditures.* Required by FY 2004-05 Adopted Budget, adopted September 23, 2004. Project continues until otherwise directed by the BCC.
2. *Review of the Manager's Exercise of Authority Delegated Pursuant to Section 2-8.1 of the Code of Miami-Dade County.* Required by Ordinance Nos. 05-15 and 07-76, adopted January 20, 2005 and June 26, 2007, respectively. Project continues until otherwise directed by the BCC.
3. *Review of the Expedited Purchasing Program Pilot Project.* Required by Ordinance No. 05-26, adopted January 27, 2005. Pilot project was twice extended by the BCC, most recently by Ordinance No. 07-49, adopted March 8, 2007, which extended the pilot project through March 16, 2008. Project continues until the pilot project is ended or until otherwise directed by the BCC.
4. *Oversight Review of the Performing Arts Center Trust.* Required by Ordinance No. 07-83, adopted June 26, 2007. Project continues until otherwise directed by the BCC.
5. *Observation of Contract Negotiations with Election Systems & Software, Inc. for the Purchase of Optical Scan Voting Equipment.* Required by Resolution No. R-917-07, adopted July 27, 2007. Project ended with conclusion of negotiations and contract award (approved by BCC on November 6, 2007.)

Projects in previous Work Plan recommended for removal:

1. *Audit of Warranty Utilization by Miami-Dade Transit Maintenance.* The Inspector General recently audited and on March 23, 2006 issued a *Final Audit Report of MDT's Bus Service Parts Warranty Coverage.* Recommend cancellation of the planned OCA audit in order to free auditor work hours for other projects.

Section 2, Annual Report. Describes accomplishments during FY 2006-07, and includes, as required by Ordinance No. 03-2, audits completed, major findings, corrective actions taken by the County Manager, and significant findings which have not been fully addressed by the County Manager.



Miami-Dade County Board of County Commissioners
Office of the Commission Auditor

**Work Plan
and
Annual Report**

December 19, 2007
(As amended by the Budget and Finance
Committee, December 11, 2007)

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**Miami-Dade County Board of County Commissioners
Commission Auditor
FY 2007-08 Work Plan and Annual Report**

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INTRODUCTION

FY 2006-07 was the third full fiscal year of operation of the Miami-Dade County Office of the Commission Auditor (OCA). During this period, legislative actions of the Board of County Commissioners (BCC) expanded OCA responsibilities related to budget analysis, expanded OCA budget and legislative staffs, and added several specific audit projects. Descriptions of legislative actions impacting OCA duties and/or audit projects are included in the Background Section of this report.

OCA began FY 2006-07 with all of its 19 positions filled. On April 26, 2007, the BCC adopted Resolution No. R-506-07, which created a Budget Section within OCA and authorized nine (9) additional positions. Seven (7) of the new positions were for addition to the Budget Section, bringing OCA budget staff to a total of ten (10) positions. As of October 1, 2007, four (4) OCA budget positions remained to be filled. In total, 22 of the 28 approved OCA positions were filled as of the end of FY 2006-07. Authorization to fill remaining vacancies is being sought.

Adoption by the voters, on January 23, 2007, of a Miami-Dade County Home Rule Charter Amendment establishing a strong mayor-commission form of government resulted in significant changes in the County's senior structure and led to an increase in emphasis on BCC budgetary authorities. This emphasis increased even more with the passage of new statewide statutory limitations on ad valorem taxes, which became effective July 1, 2007 and which were applicable for the County's FY 2007-08 budget.

Pursuant to Ordinance 07-45, adopted March 6, 2007, the FY 2007-08 budget development cycle included a series of three (3) Revenue Estimating Conferences, with the first held on May 31, 2007. Participants included the Office of Strategic Business Management, Finance Department, and OCA. The County's major revenue streams were discussed. Future estimating conferences are expected to also address planned expenditures.

Resolutions R-740-07, adopted June 5, 2007, directed the County Manager to include funding for four (4) additional OCA auditors in the proposed FY 2007-08 budget. Although these were not included in the proposed budget by the County Manager, the BCC discussed it on the floor during the budget hearings and provided a reservation for the funding, pending further consideration and release of the funds by the BCC.

Major audit projects completed during FY 2006-07 included two separate follow-up surveys and reports on the Review of Boards and Councils, Review of the Expedited Purchasing Program, multiple Reviews of General Fund HIV/AIDS Awareness Program Contracts, Review of Job Incentive Program Compliance, and Audit of Park and Recreation Department's Internal Control Procedures for Cash. Additional information on these and ongoing/planned audit projects are provided in Sections I and II of this Work Plan and Annual Report.

Preparation of legislative analyses is an example of the recurring support that OCA provides to the BCC. In FY 2006-07, OCA Legislative Staff prepared and published legislative analysis packages for 19 BCC and 75 BCC Committee meeting agendas. The process consumed approximately 75% of the work hours of OCA's Legislative Staff. The remaining 25% was devoted to responding to commissioners' information requests and special projects.

OCA's goal is to ensure that the BCC is provided with adequate information to make better-informed decisions for the taxpayers of Miami-Dade County. To this end, OCA areas of emphasis for FY 2007-08 will include:

- Budgeting—Providing proactive, prospective budgeting information and analysis; fill vacant positions; establish insightful, one-on-one dialog and working relationships with OSBM and departmental budget staffs.
- Auditing—Complete backlogged projects carried over from the prior Work Plan; coordinate triennial peer review.
- Legislative—Provide recurring and special project support as required to best assist the BCC; coordinate for receipt of legislative items once reviewed for legal sufficiency to provide additional time for analysis.

We look forward to discussing ways to strengthen and improve the working relationship with the BCC, the Mayor's Office, and Staff.

I want to thank the BCC for their support and their valuable input during the planning process for the Work Plan.

BACKGROUND

Mission Statement

Provide high quality, independent audits, budgetary, legislative and other analyses, and other assessments to assist Board of County Commissioners' decision-making by helping to ensure governmental accountability and the best use of public resources.

Commission Auditor Duties

- Miami-Dade County Home Rule Charter Amendment, adopted by the voters on September 10, 2002, created the Office of the Commission Auditor (OCA). The Charter Amendment: (a) empowered the Board of County Commissioners (BCC) to provide by ordinance for the Commission Auditor's specific functions and responsibilities; and (b) indicated that the Commission Auditor's functions and responsibilities shall include but not be limited to providing the BCC with independent budgetary, audit, management, revenue forecasting, and fiscal analyses of BCC policies, and county services and contracts.

- Ordinance No. 03-2, adopted by the BCC on January 23, 2003, delineated OCA's functions and responsibilities as authorized by the Charter. This ordinance:
 - Provided authority for OCA access to all books and records of all departments, boards, agencies, and other entities of the County;
 - Specified responsibilities for audits; management and legislative analyses; program evaluations; review of proposed budgets and revenue forecasts; fiscal analyses of County policies, services and contracts; and, if requested by the BCC, preparation of a budget;
 - Indicated that the work of OCA is not intended to duplicate that of the County's internal auditor, Inspector General or Clerk of the Circuit and County Courts although audits or investigations may from time to time address issues arising from the same function or activity;
 - Required that matters regarding fraud, abuse or illegality be referred to the Office of the Inspector General for follow-up;
 - Stipulated that the organization and administration of OCA is required to be sufficiently independent to ensure that no interference or influence external to the office could adversely affect the independence and objectivity of the Commission Auditor.
 - Clarified that Commission Auditor reports solely to and receives direction from the BCC;
 - Required the Commission Auditor to submit a Work Plan for each fiscal year for approval by the BCC;
 - Indicated that the approved Work Plan may be amended by a majority vote of the members present to meet circumstances and address concerns of the BCC; and
 - Directed that the Commission Auditor will, without amendment to the Work Plan, respond to requests for assistance from individual members of the BCC provided the response requires a relatively minor effort that can be accomplished without disruption to the approved Work Plan.

- Ordinance No. 03-65, adopted April 8, 2003, directed the County Manager to develop a schedule and apply performance based program review principles in reviewing the programs of each County department and agency, including all trusts and entities falling under the jurisdiction of Miami-Dade County government, at least once every eight years, commencing with the Fiscal Year 2004-2005 Budget Cycle. The ordinance directed that all performance based program reviews be performed in coordination with OCA.
- FY 2004-05 Adopted Budget, adopted September 23, 2004, instituted requirement for OCA review of certain HIV/AIDS community based organizations' expenditures pursuant to General Fund contracts.
- Ordinances No. 05-15 and 07-76, adopted January 20, 2005 and June 26, 2007, respectively, required OCA review and periodic reporting of the Manager's exercise of authority delegated in Section 2-8.1 of the Code, which section is entitled "Contracts and purchases generally."
- Ordinance No. 05-26, adopted January 27, 2005, established a twelve-month Expedited Purchasing Program (EPP) pilot project and required OCA review, evaluate and periodically report on the operation of the EPP. Ordinances No. 06-15 and 07-49, adopted January 24, 2006 and March 8, 2007, respectively, each extended the duration of the EPP and retained provisions requiring OCA review and reporting.
- Resolution No. R-195-05, adopted February 1, 2005, directed the Commission Auditor to review, analyze and make a recommendation to the BCC regarding all budget amendments proposed by the County Manager.
- Ordinance No. 07-45, adopted March 6, 2007, required that long and short term financial and capital improvement plans containing estimates be developed utilizing a professional revenue estimating process. Participants include, but are not limited to, the Director of the Office of Strategic Business Management, the Director of the Finance Department, and the Commission Auditor, or their respective designees.
- Resolution No. R-506-07, adopted April 26, 2007, created a Budget Section within the Office of the Commission Auditor.
- Ordinance No. 07-83, adopted June 26, 2007, conditioned the County's grant to the Performing Arts Center Trust (PACT) of \$4.1 million in operational subsidies, and any prospective funding, upon the PACT's agreement to County Manager and Commission Auditor oversight.
- Resolution R-917-07, adopted July 26, 2007, required OCA observe the County's contract negotiations for the purchase of optical scan voting equipment. This project ended with BCC approval of the contract award on November 6, 2007.

SECTION I

OFFICE OF THE COMMISSION AUDITOR WORK PLAN -- FY 2007-08

Audit Work Plan

1. Review of Certain HIV/AIDS Community-Based Organizations Expenditures (various CBOs)

- *Status: Fieldwork and reporting continue; multiple reports issued each year.*

Background

Project required by FY 2004-05 Adopted Budget Ordinance, adopted September 23, 2004. In the FY 2006-07 Work Plan, the BCC approved risk-based selection of a sample of organizations for review instead of reviewing all organizations, every year. Project continues until otherwise directed by the BCC.

Work to be Accomplished

Site visits for FY 2007-08 begin in November and December 2007, with visits to the contract administrator (OSBM) and to three CBOs [Greater Bethel A.M.E. Church; Minorities Overcoming the Virus through Education, Responsibility, & Spirituality, Inc. (M.O.V.E.R.S.); and Union Positiva, Inc.].

2. Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department (MDCR, MDPD)

- *Status: Reporting phase; anticipate audit report issuance 2nd quarter FY 2007-08.*

Background

Two recent reports have been provided to the BCC relating to the merger of these two departments. The July 8, 2003 report stated, "reunifying Police Department and the Corrections and Rehabilitation Department would bring the County in line with most of its counterparts and, in doing so, would save taxpayer dollars by realizing certain synergies between the two departments." The County Manager recommended the reunification of the two departments should be explored. The Office of Strategic Management's Performance Improvement Division conducted an analysis and issued a report on June 30, 2004, recommending the two departments "be sustained as separate departments, each retaining fully independent administrative functions."

Work to be Accomplished

Assess the reasonableness and suitability of, at minimum, consolidating certain functions, which will promote efficiency by eliminating duplication and generate savings that could be redirected to front line services or other critical public safety issues. Such functions may include training, internal affairs, personnel and fleet. Our review will include, but not be limited to, analyses of both departments, reviews of organizations in other jurisdictions, interviews and meetings with County staff, communications with other law enforcement experts, and review of existing County studies and studies in professional and academic literature. Our report will include recommendations on the reasonableness of centralizing one or more of these functions and the potential impacts on services and the County's budget.

3. Audit of Animal Services Department Internal Controls for Proprietary Revenue (ASD)

- *Status: Fieldwork near completion; anticipate audit report issuance 2nd quarter FY 2007-08.*

Work to be Accomplished

Provide assurance that ASD proprietary revenues are collected and accounted for in accordance with applicable laws, regulations, policies, and good business practices.

4. Feasibility Study of Hosting Events at Park Facilities (MDPR)

- *Status: In reporting phase.*

Work to be Accomplished

Determine the feasibility of the County hosting events at parks and using the proceeds to support park operations.

5. Assessment of Employee Relations Department Technology Requirements (ERD, ETSD)

- *Status: In reporting phase.*

Background

The current timekeeping system requires each department, on a biweekly basis, to complete payroll attendance record (PAR) forms, manually documenting the hours for each employee. The forms are forwarded to the Employee Relations

Department (ERD), where payroll clerks post the hours to the payroll system, including leave usage. Leave requests are also manually prepared and processed.

Pursuant to a Commissioner's request, a report on personnel vacancies was provided to the BCC for the second budget hearing on September 23, 2004. As the information was not available through ERD and OCA had limited staff, the Office of Strategic Business Management (OSBM) coordinated collection of the data from each department. The accumulation and verification of data from over 60 departments and offices required many hours of effort.

Incorporating technology for many human resource functions, particularly those that are labor intensive, can: make an entity more efficient and effective; reduce the time required to hire new employees; process payroll in a more accurate and timely manner; reduce duplicative documentation; improve checks and balances and internal controls; improve the accessibility to and maintenance of records; and improve the ability to provide information and reports on a timely basis. Improved technology may reasonably be expected to result in economies and increased effectiveness for Miami-Dade County's \$6 billion budget and 30,000 employees. Having information available on a timely basis will provide the BCC and management with the ability to make better-informed decisions, especially during budget and policy deliberations.

Work to be Accomplished

Our assessment will include, but not be limited to, assessing ERD's existing systems and researching available systems and the experiences of other jurisdictions. Opportunities for modernization of the existing PAR system will be specifically included in the assessment. We will also include potential fiscal impacts that could result from implementing recommended technological improvements.

6. Review of Joint Venture Agreements for County Office Space (MDT, GSA)

- *Status: Fieldwork in progress.*

Background

The BCC has adopted a number of agreements relating to the construction of County office space near Metrorail stations. The most recently completed facility is the Martin Luther King (MLK) Office Building. Others which have been completed or are underway include Brownsville, Coconut Grove, Northside, Overtown I, Overtown II, South Miami, and Okeechobee.

Several months ago, concerns were raised regarding the expenditure of funds for the MLK Office Building and that BCC approval was not sought prior to these funds being spent.

Work to be Accomplished

We will review the agreements for the construction of office buildings near the above Metrorail stations and provide the BCC with a comparison report. We will also comment on whether the agreements are in the best interest of the County and the amount of funds required to be spent by the County in constructing each facility.

7. Review of Procurement Processes, including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees (DPM, OCI, DBD)

- *Status: Fieldwork in progress; parts addressed by separate reports. Portions completed or in progress as separate projects. [Completed: Review of User Access Program (UAP); Audit of Purchasing Card Program; Bid Selection Committee Process Report, and two reviews of the Expedited Purchasing Pilot Project.]*

Work to be Accomplished

We will review each of the above components, related studies, and reports to determine if the County is procuring goods and services in accordance with policies and procedures and best business practices. We will report deficiencies, if any, and recommend improvements.

8. Review of the Expedited Purchasing Program (EPP) Pilot Project (DPM)

- *Status: A 9-Month Review was completed January 23, 2006, and a review through the end of FY 2005-06 was issued on January 29, 2007. Fieldwork is in progress for review through the end of FY 2006-07. Project continues until the pilot project is ended or until otherwise directed by the BCC.*

The January 29, 2007 EPP Review found that implementation of recommendations from OCA's 9-Month Review resulted in significant reductions in cycle time for EPP procurement awards.

Background

This pilot project, adopted by Ordinance No. 05-26 on January 27, 2005, became effective on February 6, 2005 and was originally to be of 12 month duration. The EPP's purpose was to test a method to expedite the County's purchases of supplies, materials and services, including professional services other than professional architectural, engineering and other services subject to Section 2-10.4 of the Code and Section 287.055 of the Florida Statutes, which are estimated to cost \$1,000,000 or less.

The pilot project has been twice extended by the BCC, most recently by Ordinance No. 07-49, adopted March 8, 2007, which extended the pilot project through March 16, 2008. The EPP legislation includes language requiring OCA review and evaluate the operation of the Expedited Purchasing Program and report to the BCC on a periodic basis.

Work to be Accomplished

Review and evaluate the operation of the Expedited Purchasing Program.

9. Review of Departmental Tables of Organization (various departments)

- *Status: Incorporated into budget briefings and into Feasibility Study of Consolidating Certain Functions of MDPD & MDCR, which is in the reporting phase.*

Background

As noted in our report, "Issues and Lessons Learned in the 2005-2006 Budget Process" dated November 29, 2005, the goal of improving the focus on customer service could be facilitated by identifying and separating "direct service" from "overhead" positions, expenses and budgets within each strategic area and within departments. Review of such data has potential to identify opportunities to improve services to residents by shifting resources with minimal fiscal impact.

Work to be Accomplished

Conduct a pilot project, reviewing the Tables of Organization of selected departments, to examine the feasibility and potential usefulness of making these distinctions.

10. Review Long-term Accounts Receivable (FIN, various other departments)

- *Status: Fieldwork in progress.*

Background

In our review of the FY 2005-06 budget, we noted potential for some departments to have significant amounts of long-term accounts receivable.

Work to be Accomplished

Review long-term accounts receivable, aging of accounts, policies, and procedures for general fund and proprietary accounts.¹

11. Review of Vendor Payment Processes Including Prompt Payment Compliance with CSBE Program Requirements (FIN, DBD various other departments)

- *Status: Fieldwork in progress.*

Background

Scope expanded to include the “*Audit of Prompt Payment Compliance with CSBE Requirements.*” Merger allows a more complete picture of prompt payment compliance because it includes payment for goods and services contracts as well as for CSBE’s construction-related contracts. Focus remains on payment processes for small businesses.

Work to be Accomplished

Review vendor payment processes and complaints about payment delays; make recommendations on opportunities for improvement. Focus will be on payments to small businesses, and a component of the report will specifically include prompt payment compliance with CSBE requirements.

12. Audit of Employee Travel Reimbursement (FIN, OSBM, various other departments)

- *Status: Pending; not begun.*

Work to be Accomplished

Provide assurance of compliance of employee travel reimbursements with Miami-Dade County travel policies and procedures.

13. Review of People’s Transportation Plan (PTP) Surtax Revenue (MDT, PWD, CITT)

- *Status: Fieldwork in progress.*

¹ Note: The County Manager has reported forming an Executive Review Team to examine fees and payments owed to the County. Stated objectives for the Executive Review Team appear to overlap with the OCA audit. OCA will monitor Executive Review Team proceedings, including those that occur during or after the OCA audit.

Work to be Accomplished

Review all People's Transportation Plan (PTP) dollars allocated and the alignment of those allocations with the intended purposes of the PTP. The review will delineate the amount of PTP proceeds allocated by department and the amount spent as of a certain period. Provide an assessment of accomplishments during the first two years of the program, including capital and operating costs and maintenance of effort issues.

14. Review of Community Action Agency Operations (CAA)

- *Status: Pending; not begun.*

Work to be Accomplished

Review the operations of the Community Action Agency (CAA) with regard to alignment of programs with legislative intent and compliance with the fiscal and legislative policies of the BCC.

15. Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program (DERM)

- *Status: Pending; not begun.*

Work to be Accomplished

Provide assurance of compliance with the preservation, enhancement, restoration, conservation, and maintenance requirements of Section 24 of the Code of Miami-Dade County for properties in the Environmentally Endangered Lands Program.

16. Audit of Compliance with Wetlands Mitigation Requirements (DERM)

- *Status: Pending; not begun.*

Work to be Accomplished

Provide assurance of compliance with coastal and freshwater wetlands mitigation requirements as stipulated in Class I and Class IV permits issued pursuant to Section 24 of the Code of Miami-Dade County.

17. Review of the Manager's Exercise of Authority Delegated Pursuant to Section 2-8.1 of the Code of Miami-Dade County (CEO, DPM)

- *Status: Planning phase. This project continues until otherwise directed by the BCC.*

Work to be Accomplished

Required by Ordinance Nos. 05-15 and 07-76, adopted January 20, 2005 and June 26, 2007, respectively. The ordinances require OCA review and periodic reporting of the Manager's exercise of authority delegated in Section 2-8.1, entitled "Contracts and purchases generally."

18. Oversight Review of the Performing Arts Center Trust (PACT)

Status: Fieldwork in progress. This project continues until otherwise directed by the BCC.

Work to be Accomplished

Ordinance No. 07-83, adopted June 26, 2007 conditioned the County's grant of \$4.1 million in operational subsidies and any prospective funding upon the PACT's agreement to County Manager and Commission Auditor oversight.

19. Observation of Contract Negotiations with Election Systems & Software, Inc. for the Purchase of Optical Scan Voting Equipment (DPM, Elections)

- *Status: Completed; report issued November 1, 2007.*

Work to be Accomplished

Pursuant to Resolution R-917-07, adopted July 26, 2007, OCA observed the series of contract negotiation-related meetings that commenced August 20, 2007 for the County's proposed purchase of Election Systems & Software, Inc. (ES&S) optical scan voting equipment. Project ends with conclusion of negotiations and contract award. BCC approved contract award on November 6, 2007.

20. Monitor Independent Contractor's Analysis of Inmate Healthcare (MDCR)

- *Status: New project.*

Work to be Accomplished.

In late FY 2006-07, Corrections and Rehabilitation Department (MDCR) was pursuing the hiring of a nationwide professional organization to analysis inmate healthcare. This has also been a subject of interest to the BCC and was the subject of a request to OCA from a commissioner.

Recommend OCA monitor the progress of the MDCR project, review resulting report(s), and consult with the Health and Public Safety Committee on whether additional analysis is appropriate.

21. *General Services Administration Pricing Best Practices Review (GSA)*

- *Status: New project.*

Work to be Accomplished.

Conduct a best practices review of pricing policies and practices for products and services of similar governmental organizations and compare the best practices with the policies and practices of Miami-Dade County GSA.

22. *Peer Review (OCA)*

- *Status: New project.*

Work to be Accomplished.

Plan for and coordinate triennial peer review of Office of the Commission Auditor operations for the three-year period, 3rd Quarter FY 2004-05 through 2nd Quarter FY 2007-08 in accordance with U.S. Government Accountability Office *Government Auditing Standards* (July 2007 Revision.) Target date for peer review is 3rd Quarter FY 2007-08.

23. *Audit of Implementation of Light Vehicle Reductions and Internal Controls.*

- *Status: Modification to previously planned Audit of General Services Administration Internal Controls for Fleet Management Vehicle Operations.*

Work to be Accomplished.

As a result of BCC scrutiny, the County Manager, on November 16, 2007, directed certain light vehicle reductions, and other actions to improve the management of the County's light vehicle fleet. Additionally, the County Manager, on July 7, 2003, had reported to the BCC on a 5-year plan for implementing the legislative proposal that became Resolution No. R-969-03, entitled *Resolution Directing the County Manager to Develop and Implement a Plan for Reduction in the County's Consumption of Gasoline and to Take Certain Actions to Increase Fuel Efficiency of the County's Vehicle Fleet*. This audit will provide assurance of implementation of the directed reductions, adequacy of internal controls, and compliance with policies established by the BCC, including Resolution No. R-969-03.

Table 1. Audit Time Budget, Timeline and Target Completion Dates

Audit Project	Principal Affected Departments	Status	Target Completion	FY 2007-08				Time Budget (hours)
				1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Review of Certain HIV/AIDS Community-Based Organizations Expenditures	CBOs	Multiple reports issued; fieldwork & reporting continues	Until otherwise directed by BCC	110	60			170
Feasibility Study of Consolidating Certain Functions in the Police Department and Corrections and Rehabilitation Department	MDCR, MDPD	Reporting	2nd Qtr FY07-08	30	30			60
Audit of Animal Services Department Internal Controls for Proprietary Revenues	ASD	Fieldwork	2nd Qtr FY07-08	480	80			560
Feasibility Study of Hosting Events at Park Facilities	MDPR	Reporting	2nd Qtr FY07-08	100	100			200
Assessment of Employee Relations Department Technology Requirements	HR, ETSD	Reporting	2nd Qtr FY07-08	70	30			100
Review of Joint Venture Agreements for County Office Space	MDT, GSA	Pending	2nd Qtr FY07-08	150	150			300
Review of Procurement Processes Including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees	DPM, OCI, SBD	Fieldwork in process; parts addressed by separate reports	3rd Qtr FY07-08	150	250	250		650
Review of the Expedited Purchasing Program Pilot Project	DPM	9-month review completed 1/23/06; full review completed 1/29/07; fieldwork in progress	Until pilot project ends or otherwise directed by BC	120	75			195

Table 1. Audit Time Budget, Timeline and Target Completion Dates

Audit Project	Principal Affected Departments	Status	Target Completion	FY 2007-08				Time Budget (hours)
				1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Review of Departmental Tables of Organization	Various	Incorporated into budget briefings and Feasibility Study of Consolidating Certain Functions of MDPD & MDCR	C	20				20
Review of Long-term Accounts Receivable	FIN, various other departments	Fieldwork	3rd Qtr FY07-08	60	120	100		280
Review Vendor Payment Processes Including Prompt Payment Compliance with CSBE Program Compliance	FIN, various other departments	Fieldwork	2nd Qtr FY07-08	120	170			290
Audit of Employee Travel Reimbursements	OSBM, FIN, various other departments	Pending	3rd Qtr FY07-08		200	200		400
Review of People's Transportation Plan Surtax Revenue	MDT, PWD, CITT	Fieldwork	3rd Qtr FY07-08	50	100	100		250
Review of Community Action Agency Operations	CAA	Pending	4th Qtr FY07-08		120	120	20	260
Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program	DERM	Pending	4th Qtr FY07-08		120	120	120	360
Audit of Compliance with Wetlands Mitigation Requirements	DERM	Pending	4th Qtr FY07-08		120	120	120	360
Review of the Manager's Exercise of Authority Delegated Pursuant to Sec. 2-8.1 of the Code	CEO, DPM	Pending	Until otherwise directed by BCC	30	80	80		190

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Table 1. Audit Time Budget, Timeline and Target Completion Dates

		FY 2007-08					Time Budget (hours)	
Audit Project	Principal Affected Departments	Status	Target Completion	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
Oversight Review of the Performing Arts Center Trust	PACT	Fieldwork	Until otherwise directed by BCC	120	100	60	40	320
Observation of Contract Negotiations with Election Systems & Software, Inc. for the Purchase of Optical Scan Voting Equipment	DPM, Elections	Completed 11/1/07	1st Qtr FY07-08	30				30
Independent Contractor's Analysis of Inmate Healthcare	MDCR, PHT	New	TBD	20	20			40
General Services Administration Pricing Best Practices Review	GSA	New	4th Qtr FY07-08		120	120	120	360
Peer Review	OCA	Planning	3rd Qtr FY07-08	100	180	140		420
Auditor Budget Assignments	OCA	Pending	4th Qtr FY07-08			600	1500	2100
Audit of Implementation of Light Vehicle Fleet Reductions and Internal Controls	GSA, various other departments	Modification of previously planned project	4 th Qtr FY 07-08		400	400	100	900
		Available Associate & Senior Auditor Work Hours (Note 2)		1760	1760	1760	1760	7040
		Required for Proposed Time Budget		1,760	2,625	2,410	2,020	8,815
		Balance--Available Work Hours		0	-865	-650	-260	-1,775

- Notes:
1. Based on review of risk-based sample
 2. Based on 1,408 actual audit work hours per auditor per year including deductions for holidays, annual & sick leave, required training, and 20% allowance for other duties as required by OCA.

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Budget Work Plan

- 1. Review the reasonableness of all revenue estimates included in the Mayor's and Manager's proposed budgets**
 - Research and analyze economic forecasts provided through the Division Economic and Demographic Research under the Joint Legislative Management Committee of the Florida Legislature, the Florida Department of Revenue, the Miami-Dade Social and Economic Development Council, and the Miami-Dade Office of Strategic Business Management.
 - Attend and participate in Revenue Estimating Conferences.
 - Prepare and issue a report on the revenue forecast, after each Revenue Estimating Conference, to the BCC.
 - Conduct an in-depth review and analysis on the FY 08-09 proposed budget revenue (July-September).

- 2. Assist the BCC in compiling its FY 08-09 Budget priorities**
 - Review County Manager's twenty (20) recommendations for FY 08-09 Budget (February).
 - Review Mayor's budget presentation for FY 08-09 (March).
 - Meet with each Committee Chair to develop top priorities and policy objectives (February-March).
 - Forward recommendations to the BCC (April).

- 3. Offer input throughout the budgetary process**
 - Review FY 08-09 draft departmental budgets (February-May).
 - Review departmental business plans and performance indicators
 - Attend departmental resource allocation hearings and as necessary, meet with departments to obtain additional information (February-April).
 - Meet with County manager's Office, Office of Strategic Business Management and departmental staff on an ongoing basis during the budget development process to address budget-related issues and offer input. (February-April).
 - Conduct resource allocation meetings with County Departments on released FY 08-09 Proposed Budget (July-August).

- 4. Analyze the Manager's and Mayor's proposed budgets and make recommendations to the BCC regarding adjustments to the proposed budgets**
 - Conduct in-depth review and analysis of proposed budget giving full consideration to the BCC's adopted priorities and policy objectives (February-June).
 - Review any changes to the proposed budget as presented by the Mayor or County Manager (July-August).
 - Discuss findings, results and recommendations to proposed budget with the BCC.
 - Provide the BCC with recommended changes to the proposed budget, as appropriate, prior to the budget hearings.

- 5. Provide periodic reports to the BCC which shall include, but not be limited to the following:**
 - Provide the BCC with periodic reports on whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the BCC.
 - Review BCC Agenda items to ensure that the BCC has complete information on items, which may have a fiscal impact on the county's budget.
 - Provide the BCC with information on proposals, which may adversely affect the County, including, but not limited to, the County's credit rating
 - Provide assistance to the Audit and Legislative staffs as needed.
 - Monitor the County's budget, as necessary, and take exception to improper specific expenditures incurred by any County department, agency, or entity.

- 6. Monitor budget performance**
 - Monitor intradepartmental budget amendments for compliance with Ordinance No. 07-45.
 - Monitor interdepartmental budget transfers for compliance with Ordinance No. 07-168.
 - Review quarterly budget reports prepared by the County Manager, compare the reports with County budget and financial systems, and issue reports on budget performance.
 - Research and analyze the five-year financial plan.

- 7. Perform special budgetary, financial and taxation analysis and provide policy assistance to the BCC as required.**

Legislative Work Plan

1. Provide legislative research and policy analyses to support regular BCC, Committee, and Sub-committee meetings, as well as workshops or special meetings of the BCC.
2. Review each agenda to evaluate the reasonableness and completeness of the information presented, as well as to evaluate the merits and impacts of the proposed transactions and/or legislation.
3. Determine the extent to which legislative policies are being faithfully, efficiently and effectively implemented by the County Manager and County personnel and provide periodic reports to the BCC as needed.
4. Pursuant to BCC directive or Commissioner request, OCA will conduct research and provide reports which shall include (where appropriate): best practices and comparative analysis.
5. Conduct research and provide reports upon the request of the BCC or a Commissioner.
6. Prepare and conduct briefings related to legislative agendas upon the request of the BCC or a Commissioner.
7. Determine the extent to which proposed legislation is consistent with current policy and the proposed legislation's implications relative to future policy.
8. Review and analyze proposed policy recommendations put forth by the BCC and the County Manager.
9. Provide BCC with memoranda containing independent assessment of pending legislation, issues and proposals coming before the BCC.
10. Transmit relevant and timely information to the BCC on appropriate topics of legislative interest, such as State and Federal regulations that affect Miami-Dade County and policies and practices in other jurisdictions.

Other Ongoing Commission Auditor Projects

- Participated in Mom and Pop Workgroup
- Participated in ERP Executive Steering Committee
- Participant in Investment Advisory Committee
- Monitor MDAD Owners' Review Board meetings

Miscellaneous Requests for Assistance

The Commission Auditor will respond to oral requests for assistance from individual members of the BCC provided the response requires a relatively minor effort that can be accomplished without disruption to the approved Work Plan.

SECTION II

OFFICE OF THE COMMISSION AUDITOR ANNUAL REPORT – FY 2006-07

The following outlines the major accomplishments of OCA during FY 2006-07.

1. Review of Boards and Councils (follow-up reports)

- a. Follow-up Report (November 30, 2006) — Provided results of our follow-up survey of Boards' vacancies as of September 30, 2006 and of FY 2005-06 meeting frequency, quorum attainment, and other data.
- b. Second Follow-up Report & Supplement (July 13, 2007 & July 19, 2007, respectively) — Provided results of our second follow-up survey of Boards' vacancies as of March 31, 2007 and of Boards' 1st and 2nd Quarter FY 2006-07 meeting frequency, quorum attainment, and other data. The Supplement added Public Health Trust data that was received too late to include in our July 13 report.

Major findings

- The November 30, 2006 follow-up report showed marginal improvement in the percentage of Boards with high vacancy rates and/or low quorum achievement rates.
- Both follow-up reports continued to support the findings and recommendations of our March 31, 2006 Review of Boards and Councils Report.²

Corrective actions

- The Clerk of the Board has initiatives in progress to improve the County Boards and Appointment System and communications with Boards' staff coordinators/liaisons.
- The Governmental Operations and Environment Committee held Sunset Review of County Boards Workshops on June 21 and July 23, 2007.
- The County Manager provided a summary report and a presentation with information submitted by County Boards.

² As we reported in our January 25, 2007 Work Plan and Annual Report, the March 31, 2006 Review of Boards and Councils Report had 10 Findings concerning: (1) sunset review process, (2) performance measurement, (3) annual reports, (4) high vacancy rates & failure to achieve quorum, (5) process of appointment, (6) inactive or dissolved boards, (7) overlapping objectives, (8) training, (9) financial statements, and (10) pending sunset reports.

Significant findings which have not been fully addressed by the County Manager

- Assistance with performance measurement (Finding 2, March 31, 2006 report).²
- Continued emphasis on County staff coordinators/liaisons' coordination with Boards and with the Clerk of the Board (Findings 4-6, March 31, 2006 report).
- Further actions on the findings and recommendations involve policy questions and decisions that are at the discretion of the BCC.

2. FY 2005-06 Year-End Budget Amendments (January 25, 2007)

This report provided the Commission Auditor's review, analysis and recommendations on the County Manger's proposed FY 2005-06 Year-End Budget Amendments.

3. Review of the Expedited Purchasing Program (January 29, 2007)

This review reported on the Expedited Purchasing Program (EPP) pilot project, from the program's original effective date of February 6, 2005 through September 30, 2006. It was a follow-up to our January 23, 2006 report, *Nine-Month Review of the Expedited Purchasing Program* (Nine-Month Review), which reported on the EPP through October 31, 2005.

Major findings

- Simplification of procurement processes reduced cycle time.

Corrective actions taken by the County Manager³

- o The Department of Procurement Management concurred with our Findings and Recommendations, and responded to the draft of our January 29, 2007 report with the following comments.

Staff training regarding the selection of procurements through the EPP has been completed.... Contracting Officer/Agent decisions to purchase through the EPP are subject to approval through an appropriate management chain of command.... The step-by-step review of the goods and services procurement workflow and business processes, completed by DPM, identifies several business improvement initiatives that simplify the procurement process. Currently, the Department has completed more than half of the reforms that are within its management span. Implementation of a significant number of additional administrative and legislative reforms is underway and the

³ As we reported in our January 25, 2007 Work Plan and Annual Report, the County Manager's increased the delegation of EPP authorities on May 30, 2006 as we had recommended; and, as a result, cycle time reduced dramatically after May 30, 2006.

completion of the first level of implementation is now anticipated to be completed by the end of the calendar year.

Significant findings which have not been fully addressed by the County Manager

- None.
- 4. Reviews of General Fund HIV/AIDS Awareness Program Contracts (multiple reports)**
 - a. Borinquen Health Care Center, Inc. (November 3, 2006 & February 15, 2007)
 - b. Dade Community Foundation (February 28, 2007)
 - c. Greater Bethel A.M.E. Church (September 29, 2006 & October 1, 2007)
 - d. Minorities Overcoming the Virus through Education, Responsibility, & Spirituality, Inc. (M.O.V.E.R.S) [September 29, 2006 (two reports) & October 1, 2007]
 - e. Union Positiva, Inc. (November 9, 2006 & September 28, 2007)

Major findings

- Several CBOs have had difficulty complying with the requirement for submission of monthly/interim Progress Reports. These contracts already allow CBOs the flexibility to file for reimbursement monthly or quarterly. We suggested that contract language allow the same flexibility in timing for interim Progress Reports and that the Reimbursement Requests and Progress Reports be tied together, thereby potentially reducing the administrative burden on the CBOs yet increasing incentive for Progress Report submission. Additionally, we suggested that the administrative burden of the Progress Reports be reduced by developing pre-formatted, contract-specific Progress Report forms that would permit CBOs to more easily report progress toward the important quantitative and qualitative goals contained in each contract's Scope of Services.

Corrective actions taken by the County Manager

- Revised general fund contract language is under consideration per our suggestions for improvement.

Significant findings which have not been fully addressed by the County Manager

- None.

5. Review of Job Incentive Program Compliance (February 7, 2007)

Review of existing Job Incentive Programs to determine if the County is receiving full economic benefits from its investments, including the Enterprise Zone (EZ), Qualified Target Industry (QTI), and Targeted Job Incentive Funds (TJIF).

Major findings

- EZ Program

- Finding EZ-1. Application through Approval Process. There was a lengthy cycle time, one-to-two years and sometimes more, to process applications for the EZ Program.
- Finding EZ-2. Documentation. OCED requested driving licenses to support employee residence in EZs and did not request other confirmation, such as copies of utility bills or rental receipts.
- Finding EZ-3. Records and Reports. OCED stored most information on the EZ program in hard copy format, and applications stored electronically did not include the proposed or actual investment by each applicant.

- QTI Program

- Finding QTI-1. Reports. A total of 33 projects had been approved through FY 2004-05, creating an estimated 5,168 direct jobs with an estimated average pay of \$31,805 per job per year; total estimated investment for approved projects was \$279.5 million. Information provided by the Office of Governor, Office of Trade, Tourism, and Economic Development (OTTED) indicated that 3,108 actual jobs had been created as of October 4, 2005. Information obtained from the State did not match the records maintained by the County. OTTED advised that we would be unable to verify the actual average wages per job created due to confidentiality clauses in §288.1067, Florida Statutes.⁴
- Finding QTI-2. Advance Payments to OTTED. Advance payments made to OTTED in lieu of Local Financial Support (LFS) were not refunded by the State for some applicants who did not comply with the agreement or had withdrawn from the program. Data provided by OSBM indicated that \$157,195 was due to the County, and more monies may be due to the County after further reconciliations are completed by staff.

⁴ Consultation with the County Attorney's Office confirmed OTTED's confidentiality interpretation.

- TJIF Program

- o Finding TJIF-1. Reports. The report maintained by OSBM to monitor payments and budgets did not provide information on the overall impact of the program. Specifically, the report did not identify projects executed, investments made, jobs created and claims filed.

Corrective actions taken by the County Manager

- OSBM indicated:

- o Intent to present an annual status report, commencing with the December 12, 2007 Economic Development and Human Services Committee meeting instead of including quarterly updates in the County's Active Strategy Enterprise performance measurement system as had been indicated in the OSBM Response to our draft audit report (Findings QTI-1 and TJIF-1); and
- o The County no longer advances funds for the projects prior to approval, and all the monies advanced to OTTED have been refunded (Finding QTI-2).

Significant findings which have not been fully addressed by the County Manager

- o Follow-up in regard to OCED issues had not been received as of the date of preparation of this Work Plan and Annual Report (Findings EZ-1, 2, & 3 and TJIF-1.)
- o Confirmation of the above indicated OSBM reports and advance funds reconciliation (Findings QTI-1 and TJIF-1).

6. Departmental Resource Allocation Meetings (February 12 – April 11, 2007)

Attended 62 OSBM-sponsored departmental resource allocation meetings at which each department reviewed their respective budget needs and submissions.

7. FY 2007-08 Recommended Priorities & Highlights (April 23, 2007)

Compilation of Budget Committee and County Manager's recommended priorities and highlights.

8. Revenue Estimating Conferences (May 13, June 27, and August 28, 2007)

Participated in Miami-Dade County's first series of Revenue Estimating Conferences together with the Directors of the Office of Strategic Business Management and of the Finance Department.

9. Audit of Park and Recreation Department's Internal Control Procedures for Cash (May 21, 2007)

This audit was to ascertain if the controls are sufficient to ensure all revenues are collected and that controls are in place to properly account for and safeguard all revenues.

Major findings

Based on our audit, it is our opinion that MDPR's internal control procedures for cash are generally sufficient, except as noted, to ensure that all revenues are collected and that controls are in place to properly account for and safeguard all revenues.

- Accounts Receivable and Revenues
 - o Finding 1. Billings of internal customers (other departments of the County) and external customers were not cleared within 90 days.
 - o Finding 2. Dockage fees were sometimes uncollectible.
 - o Finding 3. Inadequate segregation of duties existed in contract negotiation, billing and collection.
 - o Finding 4. Contract-related accounts receivable and revenues were understated. [Note: This Finding relates directly to Finding 3.]
 - o Finding 5. Insufficient documentation existed to independently verify amounts due to MDPR from contracts with park location/facility operators.
- Cash and Cash Equivalents
 - o Finding 6. Change fund and petty cash shortages existed at park locations.
 - o Finding 7. Safe log procedures were not always followed.
 - o Finding 8. Checks were not restrictively endorsed upon receipt.
 - o Finding 9. Lack of control existed over voided beer vouchers.

Corrective actions taken by the County Manager

- Amended form to expedite billings and reimbursements involving interdepartmental customers and implemented review of delinquent accounts (Finding 1, Recommendations 1.1-1.2).
- Implementation of Recreation Management System is expected to mitigate the risks of uncollectable checks and unpaid dockage fees (Findings 1-2).

- Internally reorganized to establish segregation of duties (Finding 3).
- Guaranteed revenues of contracts posted as accounts receivable (Finding 4).
- Audited all petty cash and change funds and updated applicable form (Finding 6).
- Implemented a Management Review process and pre-numbered log books for safe logs.
- Confirmed compliance with longstanding requirement for endorsing checks upon receipt (Finding 8).
- Internally reorganized responsibilities for Beer Vouchers, notified park managers to return any voided vouchers, and conducting spot audits to verify compliance (Finding 9).

Significant findings which have not been fully addressed by the County Manager

- Install and use electronic check processing where cost effective (Findings 1-2).
[Note: Risk of uncollectable checks being mitigated with Recreation Management System implementation and may be reduced further if the County were to adopt County-wide electronic check verification and/or electronic check guarantee services.]
- Establish back-up documentation requirements to enable verification of amounts due to MDPR from park/facility operators (Finding 5).

10. FY 2006-07 Mid-year Supplemental Budget Ordinance (June 25, 2007)

This report provided the Commission Auditor's review, analysis and recommendations on the County Manger's proposed FY 2006-07 Mid-Year Supplemental Budget.

11. GOE Committee Budget Questions (August 9, 2007)

Responded to specific questions and provided budget summaries for four departments (Planning and Zoning, Government Information Center, Public Works, and Enterprise Technology Services) under the purview of the Governmental Operations and Environment Committee.

12. Budget and Finance Committee – Budget Hearing Questions (August 15, 2007)

Responses to questions from the Chairman of the Budget and Finance Committee about OCA's duties and organization.

13. All Departmental Budget Summaries (August 24, 2007)

Financial and personnel summaries of all County Departments by BCC Committee from FY 2003-04 through proposed FY 2007-08 including trend line charts.

14. Information for the First Budget Hearing—Overview Sheets (September 4, 2007)

Overview of each proposed departmental budget.

15. Departmental Budget Summaries for Departments Affected by the County Manager's First Change Memo (September 13, 2007)

Overview of each proposed departmental budget affected by changes proposed in the County Manager's First Change Memo.

16. Capital Projects Funded With Tax Revenues (September 13, 2007)

Report of tax revenue supported capital projects with prior year expense, and planned expenses for FY 2007-08 and future funding.

17. Corrections & Rehabilitation Department Capital Projects (September 13, 2007)

Report of funding and project status for department's capital plan.

18. Organizational and Staffing Charts & Addendum (September 18, 2007 & September 20, 2007, respectively)

Provided organizational and staffing charts, obtained through the Office of Strategic Business Management, for 32 departments.

19. Government Information Center – Proposed Table of Organization (September 18, 2007)

Provided details of the County Manager's proposed merger of the Communications Department with the Government Information Center (GIC).

20. Light Fleet Vehicle Analysis (September 19, 2007)

Report of light vehicle inventory and cost analysis of the 14 largest County departments.

21. OCA Responses to Commissioners Requests for Information for the Second Budget Hearing (September 20, 2007)

Responded to requests by individual Commissioners for budget information.

22. Legislative Analyses for BCC Meeting Agendas (various dates)

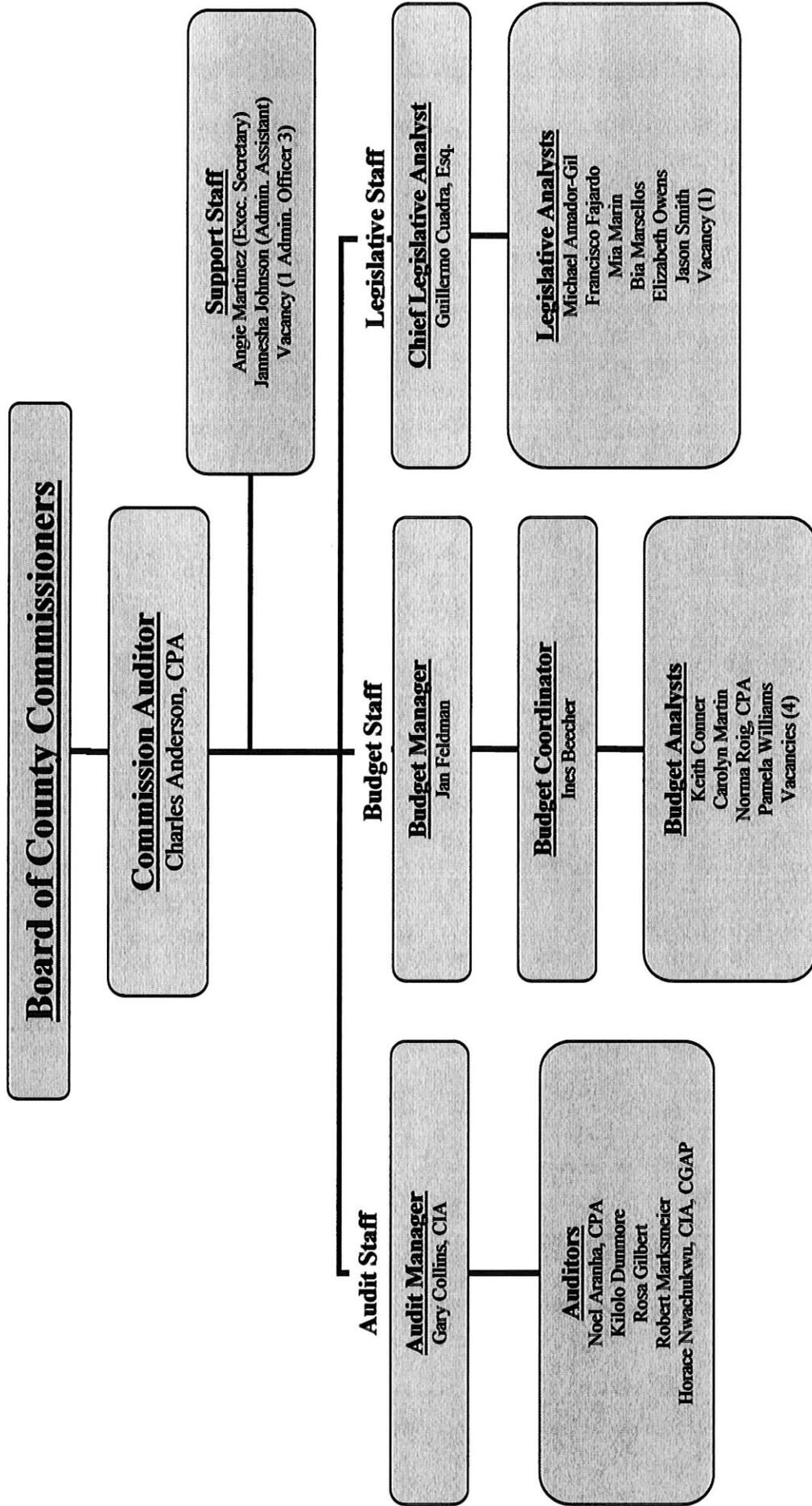
In FY 2006-07, the Legislative Staff of OCA published legislative analyses in support of Commissioners' consideration of agenda items for 19 BCC meetings and 75 BCC Committee meetings.

23. Reports in Response to Commissioner Requests for Information (various dates)

OCA Legislative Staff researched and/or conducted more than 80 special projects in support of individual Commissioner's requests for information.

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**Office of the Commission Auditor
Organizational Chart
FY 2007-08**



	FY 06-07 (as of 10/1/06)	FY07-08 (as of 10/1/07)
Budgeted Positions	19	28
Vacancies	0	6
Staff Onboard	19	22

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Attachment 2
Detailed Project List

Project Number	Project Name	Status	Project Description	Date Completed	Remarks
AUDIT PROJECTS					
05-13-27-01	Audit of Park and Recreation Department's Internal Control Procedures for Cash	Completed	Audit	5/21/2007	Follow-up in process
05-14-40-02	Review of Boards and Councils	Completed	Follow-up Report Second Follow-up Report	11/30/06 7/13/07	
05-13-67-02	Review of Job Incentives Programs Compliance	Completed	Second Follow-up Report Supplement Audit	7/19/07 2/7/07	Follow-up in process
05-13-413-03	Reviews of Certain HIV/AIDS Community Based Organizations' Expenditures	Multiple reports completed; other fieldwork continues	Audits: - <i>Borinquen Health Care Center, Inc.</i> - <i>Dade Community Foundation</i> - <i>Greater Bethel A.M.E. Church</i> - <i>Minorities Overcoming the Virus through Education, Responsibility, & Spirituality, Inc. (M.O.V.E.R.S)</i> - <i>Union Positiva, Inc.</i>	11/3/06; 2/15/07 2/28/07 9/29/06; 10/1/07 9/29/06; 10/1/07 11/9/06 9/28/07	Continues until otherwise directed by the BCC
05-13-33-06	Review of the Expedited Purchasing Program (EPP) Pilot Project	Completed	Audits: - 9-Month Review Report - Second Report	1/23/06 1/29/07	Second extension extends pilot project through 3/16/2008
07-10-415-01	Observation of ES&S Optical Scan Voting Equipment Negotiations	Completed	Report	11/1/07	Completed in FY 2007-08
07-13-41-01	Audit of Animal Services Department Internal Controls for Proprietary Revenues	Fieldwork	Audit		
07-15-29-01	Oversight Review of the Performing Arts Center Trust (PACT)	Fieldwork	Audit		Continues until otherwise directed by the BCC

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Attachment 2
Detailed Project List

Project Number	Project Name	Status	Project Description	Date Completed	Remarks
05-14-30-04	Review of Joint Venture Agreements for County Office Space	Fieldwork	Audit		
05-13-51-01	Review of People's Transportation Plan (PTP) Surtax Revenue	Fieldwork	Audit		
05-13-33-05	Review of Procurement Processes Including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees	Fieldwork	Audit		
06-13-33-06	Review of Vendor Payment Processes Including Prompt Payment Compliance with CSBE Program Requirements	Fieldwork			Combined project; focus is on payments to small businesses
06-13-35-07	Review of Long-term Accounts Receivable	Fieldwork	Audit		
07-13-11-06	Audit of Compliance with Requirements for Properties in the Environmentally Endangered Lands Program	Pends	Audit		
07-13-11-07	Audit of Compliance with Wetlands Mitigation Requirements	Pends	Audit		
07-13-35-02	Audit of Employee Travel Reimbursements	Pends	Audit		
07-14-36-05	Audit of General Services Administration Internal Controls for Fleet Management Vehicle Operations	Modified & renamed	Audit		Redefined for FY07-08 Work Plan as <i>Audit of Implementation of Light Vehicle Reductions and Internal Controls</i>
07-14-51-04	Audit of Warranty Utilization by Miami-Dade Transit Maintenance	Recommended for removal	Audit		
07-15-42-03	Review of Community Action Agency Operations	Pends	Audit		
07-15-30-01	Review of Manager's Exercise of Authority Delegated Pursuant to Sec. 2-8.1 of the Code	Pends	Audit		Continues until otherwise directed by the BCC
07-14-34-01	Assessment of Employee Relations Department Technology Requirements	Reporting	Audit		

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Attachment 2
Detailed Project List

Project Number	Project Name	Status	Project Description	Date Completed	Remarks
	OCA Reports for the Economic Development and Human Services Committee (EDHS) Budget Workshop (8 departments)	Completed	Report	8/10/07	
	OCA Reports for the Recreation & Cultural Affairs Committee (RCA) Budget Workshop (4 departments)	Completed	Report	8/10/07	
	Executive Benefits Data	Completed	Report	8/13/07	
	OCA Reports for the Budget & Finance Committee (B&F) Budget Workshop (9 departments)	Completed	Report	8/14/07	
	OCA Reports for the Airport & Tourism Committee (ATC) Budget Workshop (2 departments)	Completed	Report	8/14/07	
	Budget and Finance Committee – Budget Hearing Questions	Completed	Report	8/15/07	
	OCA Reports for the Health & Public Safety (HPS) Budget Workshop (13 departments)	Completed	Report	8/21/07	
	All Departmental Budget Summaries	Completed	Report	8/24/07	
	OCA Reports for the Transit Committee (TC) Budget Workshop (4 departments)	Completed	Report	8/27/07	
	Capital Outlay Reserve Data	Completed	Report	8/27/07	
	Information for the First Budget Hearing—Overview Sheets	Completed	Report	9/4/07	
	Long Term Vacancies Report	Completed	Report	9/7/07	
	Capital Projects Funded with Tax Revenues	Completed	Report	9/13/07	
	MDCR Capital Projects	Completed	Report	9/13/07	
	Departmental Budget Summaries for Departments Affected by the County Manager's First Change Memo	Completed	Report	9/13/07	
	Organizational & Staffing Charts (32 departments)	Completed	Report	9/18/07	
	Addendum to Organizational and Staffing Charts	Completed	Report	9/20/07	
	Light Fleet Vehicle Analysis	Completed	Report	9/19/07	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
LEGISLATIVE PROJECTS					
06-BM-TG-TDW-2-01	Hope VI Original Architectural Plans	Completed	District 2 requested information regarding the original Hope VI Architectural Plans provided by Neil Hall.	10/31/06	
06-BM-TG-OCA-02	Allapattah Business Development Authority (ABDA)	Completed	Staff reviewed the membership of ABDA.	10/20/06	
06-ENO-TG-1-03	Workforce Housing (Inclusionary Zoning)	Completed	District 1 requested research regarding workforce housing. Staff prepared Power Point presentation of report.	12/08/06	
06-TG-8-04	Term limits for Board Chairpersons	Completed		10/10/06	
06-TG-3-05	Bus Shelter Information	Completed		10/18/06	
06-BM-12-06	Change Order Project Part II	Completed	District 12 requested breakdown of change orders by departments.	10/19/06	
06-JTS-12-07	GSA Vehicle Surplus	Completed	District 12 requested staff review the GSA policies for donating surplus vehicles and review the number of surplus vehicles, requests for donation, and donation.	10/18/06	
06-MBM-TDW-2-09	Job Opportunities for the Blind	Completed	District 2 requested staff review available programs within Miami-Dade County for the blind.	10/20/06	
06-TDW-2-10	Hope VI- Models from other Cities	Completed		02/05/07	
06-MBM-2-11	Small Business & Minority Participation	Completed	District 2 requested a national study of small business and minority participation programs in various municipalities.	01/10/07	
06-ENO-1-12	CZAB- Other Jurisdictions	Completed	District 1 requested research on zoning in other jurisdictions.	01/18/07	
07-20-60-13 (BM-GC)	Surtax Monies (AHAB)	Completed	Staff reviewed entities receiving surtax monies.	12/07/06	
06-GC-12-14	Procurement/Governance Structure research	Completed		11/15/06	
06-TG-03-15	South Florida East Coast Railroad Research	Completed		11/29/06	
06-TG-02-16	Transitional Housing	Completed		12/7/06	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
06-BM-JTS-MBM-05-17	Section 8	Completed	District 5 requested review of the Total Tenant Payment (TTP) process for Section 8 participants.	1/19/07	
06-TG-GC-JTS-TDW-MBM-09-18	Information Request-Strong Mayor Research	Completed	District 9 requested that staff review national trends regarding strong mayors.	1/12/07	
06-TG-07-19	MDT- Proforma Update Review	Completed		12/14/06	
06-GC-BM-12-20	Mayoral Salary Information Request	Completed	District 12 requested a survey from various jurisdictions detailing mayoral salary & benefits.	12/4/06	
06-GC-BM-JTS-ENO-MBM-21	Affordable Housing Ad Hoc Committee Report	Ongoing	Compile directives given at the meetings for the Office of the Commission Auditor.	ONGOING	
06-GC-JTS-09-22	Strong Mayor-San Diego Transition Research	Completed	District 9 requested staff to review San Diego's approach to creating a strong mayor form of government.	1/19/07	
06-TG-OCA-23	MDT Supplemental Budget	Completed		1/18/07	
06-ENO-MBM-02-24	Housing Chart	Completed	District 2 requested a review of housing programs available in Miami-Dade County.	1/11/07	
07-20-60-13 (ALL)	Surtax Monies (AHAB) Part II	Completed		3/7/07	
07-TG-RTC-26	MDT Proforma Update Review- Part II	Completed	Staff reviewed surtax monies.	1/18/07	
07-BM-JTS-27	House of Lies	Completed	Staff compiled Miami Herald articles to verify accuracy of what was being reported to the public.	2/2/07	
07-ENO-MBM-02-28	Housing Chart- Part II	Completed	District 2 requested additional information on housing programs available in Miami-Dade County.	3/23/07	
07-JTS-09-29	Chicago Style Governance	Completed	District 9 requested information regarding strong mayor form of government.	1/19/07	
07-TDW-GC-03-30	Lincoln Gardens	Completed		2/7/07	
07-TG-07-31	Public Corruption Unit Survey	Completed		2/9/07	
07-OCA-11-32	Budget Message Information	Completed	District 11 requested information regarding the proposed budget.	2/13/07	
07-TG-BM-ENO-03-09-33	HUD Survey- Receivership	Completed	Staff conducted survey from various jurisdictions involved in U.S. HUD receiverships.	02/26/07	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
07-TG-TDW-03-34	Crane Feasibility Study	Completed	District 3 requested a study of crane safety legislation.	03/20/07	
07-MBM-BM-ENO-03-35	Boards & Councils for Housing Study	Completed	District 2 requested a review of all Miami-Dade County Boards and Councils that relate to housing.	02/23/07	
07-ENO-01-36	Incorporation Information Request	Completed	District 1 requested information regarding incorporation issues.	02/21/07	
07-TG-04-37	Road Impact Fee Research	Completed		02/27/07	
07-TG-MBM-FF-TDW-08-38	Tax Reform Information	Completed	District 8 requested information regarding national property tax reform trends.	03/21/07	
07-BM-01-39	County Departments Audit Information	Completed	District 1 requested information regarding audits of certain departments.	03/23/07	
07-MBM-02-40	Small Business & Minority Participation Part II	Completed	Additional information request pertaining to National study of Small Business and Minority Participation programs in other municipalities. District 2.	06/01/07	
07-TDW-02-41	Hope VI- Part II	Completed	Additional information provided regarding HOPE VI program. District 2.	06/06/07	
07-BM-MBM-42	Airport Lease Agreements	Completed	Staff conducted a contract review of airport lease agreements.	04/09/07	
07-ALL-43	Police Survey of all Municipalities	Completed	Staff surveyed various jurisdictions regarding Police Chief salary & benefits.	04/03/07	
07-TDW-FF-BM-09-45	Corrections Kitchen Facilities Survey	Completed	District 9 requested information from various jurisdictions regarding kitchen facility within corrections facilities, arrangement, outsourcing, inmate participation.	04/17/07	
07-BM-MM-EO-FF-06-46	Property Tax Survey	Completed	District 6 requested comparison of property taxes collected from various jurisdictions including percentage of growth for the years 2000-2006.	04/18/07	
07-GC-TDW-08-47	Mitigation Information	Completed	District 8 requested information regarding mitigation.	04/30/07	
07-ENO-FF-BM-07-48	Hiring Freeze Survey	Completed	District 7 requested survey of municipalities regarding hiring freezes.	05/15/07	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
07-GC-12-49	Local Option Gas Tax Information	Completed	District 12 requested information regarding the gas tax.	05/10/07	
07-ENO-FF-OCA-50	Jacksonville Office of the Commission Auditor	Completed	Staff researched Jacksonville Commission Auditor's office.	06/18/07	
07-ENO-OCA-01-51	Strong Mayor Offices Table of organization- Research	Completed	District 1 requested research regarding strong mayors.	07/24/07	
07-FF-BM-09-52	Homeowner's Association Legislation	Completed	District 9 requested research on legislation concerning Homeowner's Associations.	05/25/07	
07-TDW-06-53	Inmate Healthcare Coverage	Completed	District 6 requested information regarding inmate healthcare.	06/18/07	
07-FF-02-54	HOPE VI- Atlanta Phases	Completed	District 2 requested information regarding each of the HOPE VI project phases in Atlanta.	06/21/07	
07-ENO-02-55	MIA Zoning Chart-Wilcox Field (GOEC Item)	Completed	District 2 requested information on changes of proposed ordinance. Additional information provided.	06/15/07	
07-BM-03-56	AHAB Ordinance Research	Completed	District 3 requested research of AHAB membership requirements.	06/15/07	
07-ENO-MBM-TDW-11-57	Consulting Services Contracts	Completed	District 11 requested information regarding consulting services.	06/21/07	
07-TDW-MA-12-58	Slot Machine Research	Completed	District 12 requested staff examine the impact of pari-mutuel facilities in Miami-Dade County and Broward.	07/20/07	
07-GC-JTS-11-59	Rental Car Facility Market Analysis	Completed	District 11 requested information regarding rental car facilities nationwide.	07/23/07	
07-FF-BM-01-60	Steel/Concrete Market Analysis	Completed	District 1 requested information related to the cost of concrete and steel.	08/10/07	
07-ENO-07-61	PAC Operating Costs	Completed	District 7 requested information regarding PAC operating costs.	07/24/07	
07-ENO-02-62	FBI Background Checks	Completed	District 2 requested information concerning FBI background checks.	07/16/07	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
07-OCA-63	Longevity Bonus Comparison	Completed	Staff examined Miami-Dade County's Longevity Bonus Award Program and surveyed several jurisdictions. The review included annual leave paid out in the last five years, and transactions paid out to non-bargaining employees.	08/14/07	
07-OCA-64	Departmental Budget Review by Committee Workshops	Completed	Staff prepared charts detailing budget priorities of BCC Committees based on Committee workshops and memos.	9/19/07	
07-BM-ENO-FF-MBM-TDW-07-65	Budget Methodology Survey	Completed	District 7 requested survey of various jurisdictions' budget methodology.	08/14/07	
07-BM-ENO-MA-MBM-FF-7-66	2007 Sunshine Loan Components	Completed	District 7 requested back-up information for various departmental components of loan.	08/15/07	
07-OCA-10-67	Budget Priorities- District 10	Completed	Staff researched budget priorities of District 10.	08/13/07	
07-GC-JTS-MA-ENO-FF-11-68	SBE Demographic Survey	Completed	District 11 requested a review of state-wide trends regarding Small Business Enterprise programs established by counties.	08/13/07	
07-BM-70	Documentary Surtax Program Info. Request	Completed	Staff researched statutory information regarding the surtax program's permissible uses.	08/14/07	
07-JTS-71	Merit Increase Project	Completed	Staff reviewed County policy regarding merit increases.	08/14/07	
07-TDW-MBM-MA-JTS-BM-72	Budgetary Reserve Fund Survey	Completed	Staff surveyed various municipalities regarding usage of budgetary reserves.	08/17/07	
07-MBM-73	MMAP Funding Criteria/Beacon Council Information	Completed	Staff reported on Beacon Council financial reporting criteria for MMAP.	08/20/07	
07-BM-02-74	ATC & TC related- Budget Priorities by Commissioner	Completed	District 2 requested chart listing ATC and TC budget priorities for FY 2007-08 by Commissioner.	08/24/07	
07-ALL-05-75	Committee Budget Priorities Chart	Completed	Staff compiled charts containing the budget priorities of various Committees.	9/19/07	
07-ALL-05-76	Commissioner Budget Priorities Chart	Completed	Staff prepared a chart containing all the budget priorities of each Commissioner.	9/19/07	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
07-JTS-OCA-77	Shared Budget Priorities Chart	Completed	Staff compiled charts containing the shared budget priorities of Commissioners and Committees.	09/07/07	
07-JTS-FF-MBM-11-78	CBO Project	Ongoing	District 11 requested staff review contracts between CBOs and the County.	Ongoing	
07-FF-ENO-BM-9-79	Healthcare Savings Project	Completed	District 9 requested information concerning the possible re-programming of healthcare savings. Staff examined the price comparison of the incumbent plans versus the self-funded option.	9/13/07	
07-GC-03-80	District 3 Proposed Legislation Review	Completed	District 3 requested legislative assistance.	10/15/07	
Meetings/Workshops					
	BCC Legislative Analyses in support of 19 BCC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: Issue analyses 2 business days prior to each meeting
	CEERC Legislative Analyses in support of 4 CEERC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	COSHAC Legislative Analyses in support of 3 COSHAC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	IMFRC Legislative Analyses in support of 4 IMFRC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	INLUC Legislative Analyses in support of 4 INLUC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	IRCAC Legislative Analyses in support of 4 IRCAC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	RTC Legislative Analyses in support of 6 RTC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
	ATC Legislative Analyses in support of 7 ATC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	BFC Legislative Analyses in support of 7 BFC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	EDHSC Legislative Analyses in support of 7 EDHSC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	GOE Legislative Analyses in support of 7 GOE meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	HPS Legislative Analyses in support of 7 HPS meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	RCA Legislative Analyses in support of 7 RCA meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	TC Legislative Analyses in support of 7 TC meeting agendas	Completed	Continuous	Prior to each meeting	Goal: issue analyses 2 business days prior to each meeting
	CDMP Meeting	Completed		10/04/06, 11/20/06, 3/28/07	
	Planning Advisory Board- CDMP Affordable Housing Ad Hoc Committee	Completed		10/16/06, 10/31/06, 10/31/06, 12/11/06, 12/18/06	
	BCC/CITT Joint Meeting	Completed		11/27/06, 2/22/07	
	CITT Regular Meeting	Completed		11/29/06, 1/31-7, 3/29/07	
	AHAB Board Meeting	Completed		11/29/06, 4/25/07, 5/23/07, 6/27/07	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
	Governmental Structure Task Force Meeting	Completed		12/04/06	
	Zoning Meeting	Completed		12/07/06, 2/22/07, 4/26/07, 6/7/07, 6/28/07, 9/6/07	
	MPO Meeting	Completed		12/07/06, 5/24/07, 6/28/07	
	CITT Community Outreach Committee Meeting	Completed		12/13/06	
	Consumer Services- Limousine Working Group Meeting	Completed		12/14/06	
	BCC Committee of the Whole- Installation Ceremony	Completed		12/21/06	
	BCC Special Meeting- Committee Structure	Completed		01/09/07	
	Press Conference- Firing of Transit Director	Completed		03/20/07	
	Special Meeting- Name Clearing Hearing	Completed		03/22/07	
	BCC Committee of the Whole- Home Rule Charter	Completed		04/09/07	
	RFP- Self Funded Insurance Selection Committee Meeting	Completed		04/25/07	
	BCC Special Meeting- Mitigation	Completed		04/30/07	
	BCC Special Meeting- USHUD	Completed		04/30/07	
	PHT Meeting	Completed		06/25/07	
	Transportation Planning Council Meeting	Completed		07/09/07	
	Charter Review Task Force Meeting	Completed		07/09/07, 7/23/07, 8/1/07, 8/15/07, 8/29/07, 9/05/07	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
	Mayor's Press Conference- Budget message	Completed		7/12/07	
	Sunset Review of County Boards	Completed		7/23/07	
	Charter Review Workshop & Public Hearing	Completed		8/14/07, 8/22/07, 8/28/07, 08/30/07	
	Committee of the Whole	Completed		08/23/07	
	HPSC Budget Workshop Carry-Over	Completed		08/30/07	
	EDHSC Follow-Up Budget Meeting	Completed		08/31/07	
	First Budget Hearing	Completed		09/06/07	
	Budget Conference Committee Meeting	Completed		09/17/07, 09/19/07	
	Second Budget Hearing	Completed		09/20/07	
	Port Tunnel Workshop	Completed		10/03/06	
	Taxi Workshop	Completed		10/03/06	
	MDT Pro Forma Workshop	Completed		10/18/06	
	Budget Workshop- Office of Emergency Management	Completed		11/01/06	
	Taxi Workshop	Completed		11/01/06	
	Recycling Workshop	Completed		11/14/06	
	Taxi Advisory Group Meeting/ Workshop	Completed		11/15/06	
	Aviation Workday	Completed		02/23/07	
	Incorporation/Annexation Workshop	Completed		03/29/07	
	Mitigation Workshop	Completed		03/29/07	
	Transportation Advisory Group	Completed		04/30/07	
	EDHSC Budget Workshop	Completed		05/01/07	
	RFP Selection- Medical Insurance	Completed		5/1/07- 5/3/07	
	RCAC Meeting & Budget Workshop	Completed		05/14/07	
	BCC Workshop- Tax Reform	Completed		05/18/07	
	BCC Follow-Up Workshop- Tax Reform	Completed		05/24/07	
	Seaport Stakeholders Forum	Completed		06/07/07	
	EDHSC Budget Review Process	Completed		08/13/07	
	RCAC Budget Review Process	Completed		08/13/07	
	ATC Budget Workshop	Completed		08/16/07	

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Project Number	Project Name	Status	Project Description	Date Completed	Remarks
	BFC Budget Workshop (Boycott)	Completed		08/16/07	
	HPSC Budget Workshop	Completed		08/23/07	
	Crane and Heavy Equipment Workshop	Completed		10/17/06, 11/14/06, 01/23/07, 02/20/07	
	Sunshine Mtg. WFH	Completed		10/18/06	
	Sunshine Mtg. Police Weaponry	Completed		10/31/06	
	Sunshine Mtg. Incorporation/Annexation Report	Completed		10/31/06	
	Sunshine mtg. High Pines/ Little Gables Annexation	Completed		10/31/06	
	Workforce Housing Sunshine Meeting	Completed		12/11/06	
	(6) Sunshine Meeting- Committee Structure	Completed		12/21/06, 12/26/06	
	Sunshine Meeting- Anti-Corruption Unit	Completed		02/01/07	
	Sunshine Meeting- Public Housing Mayor's Press Conference RE: Housing at MIA	Completed		02/13/07 02/16/07	
	Sunshine Meeting- Housing Issues	Completed		04/03/07	
	Sunshine Meeting- Affordable Housing/ Mobile Home Parks	Completed		06/19/07	
	Workshop- Sunset Review of County Boards	Completed		06/21/07	
	Sunshine Meeting- Intergovernmental Affairs	Completed		07/31/07	
	Sunshine Meeting- EDHSC Budget Recommendations	Completed		08/22/07	
	Sunshine Meeting- Procurement Methodology	Completed		09/11/07	

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