



MEMORANDUM

BPS  
Agenda Item No. 3(R)

**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

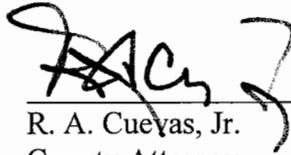
**DATE:**

July 14, 2009

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

**SUBJECT:** Resolution establishing a policy  
requiring that the County's internal  
auditor have an external peer review  
at least once every three years

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Carlos A. Gimenez.

  
\_\_\_\_\_  
R. A. Cuevas, Jr.  
County Attorney

RAC/cp



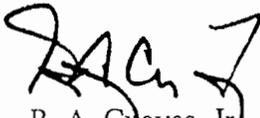
# MEMORANDUM

(Revised)

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**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

**DATE:** July 21, 2009

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

**SUBJECT:** Agenda Item No.

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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 Mayor'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.  
7-21-09

RESOLUTION NO. \_\_\_\_\_

RESOLUTION ESTABLISHING A POLICY REQUIRING THAT THE COUNTY'S INTERNAL AUDITOR HAVE AN EXTERNAL PEER REVIEW AT LEAST ONCE EVERY THREE YEARS AS REQUIRED BY GOVERNMENT AUDITING STANDARDS

**WHEREAS**, Miami-Dade County's Audit and Management Services Department is charged with the responsibility of performing, among other things, internal audits; and

**WHEREAS**, Government Auditing Standard 3.50, which was promulgated by the Comptroller General of the United States, requires that audit organizations have an external peer review every three years to improve the quality of auditing; and

**WHEREAS**, the Association of Local Government Auditors encourages local government auditors to follow the Government Auditing Standards adopted by the Comptroller General; and

**WHEREAS**, the Association of Local Government Auditors has developed a peer review program; and

**WHEREAS**, external peer reviews are a valuable tool to determine whether a local government auditor's internal quality control systems are adequate and whether quality control policies and procedures are being complied with; and

**WHEREAS**, the Board believes that the performance of periodic external peer reviews of the County's internal auditors by the Association of Local Government Auditors is in the best interest of the citizens of Miami-Dade County,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that the Board establishes as policy the requirement that the County's internal auditors comply with Government Auditing

Standard 3.50 adopted by the Comptroller General, and submit to an external peer review performed by the Association of Local Government Auditors at least once every three years commencing in the year 2010.

The Prime Sponsor of the foregoing resolution is Commissioner Carlos A. Gimenez. It was 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 21<sup>st</sup> day of July, 2009. 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.

GKS

Gerald K. Sanchez