MEMORANDUM Agenda Item No. 11(A)(1)

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

DATE: September 1, 2009

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

SUBJECT: Resolution establishing a policy requiring that the County's internal auditor periodically have an external peer review or quality review assessment

The substitute differs from the original item in that it provides that the Board's policy may be satisfied by the internal auditor submitting to either an external peer review performed by the Association of Local Government Auditors at least once every three years commencing in the year 2010, or a quality review assessment performed by The Institute of Internal Auditors at least once every five years commencing in the year 2010.

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

RESO\2078

MEMORANDUM

(Revised)

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

DATE: September 1, 2009

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

SUBJECT: Agenda Item No. 11(A)(1)

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. 11(A)(1)
9-1-09

RESOLUTION NO. _____

RESOLUTION ESTABLISHING A POLICY REQUIRING THAT THE COUNTY'S INTERNAL AUDITOR PERIODICALLY HAVE AN EXTERNAL PEER REVIEW OR QUALITY REVIEW ASSESSMENT

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 >>performing audits in accordance with the Comptroller General's generally accepted government auditing standards<<[1] 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

[1] The differences between the substitute and the original item are indicated as follows: words stricken through and/or [[double bracketed]] shall be deleted, words underscored and/or >>double arrowed<< constitute the amendment proposed.

>>**WHEREAS**, The Institute of Internal Auditors, which was established in 1941, is a recognized authority in, among other things, internal auditing, risk management, governance, internal control and information technology audits; and

WHEREAS, The Institute of Internal Auditors encourages internal auditors to submit to quality review assessments performed by The Institute of Internal Auditors at least once every five years; and<<

WHEREAS, external peer reviews >>or quality review assessments<< 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 >>or quality review assessments<< 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 >>or a quality review assessment performed by The Institute of Internal Auditors at least once every five 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 1st day of September, 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