




Agenda Item No. 1H1

March 2, 2010

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

**M E M O R A N D U M**

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

**FROM:** Charles Anderson  
Commission Auditor 

**DATE:** February 9, 2010

**SUBJECT:** Commission Auditor's Work Plan; CY 2010 Supplement

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This supplement provides CY 2010 revisions to the Commission Auditor's Work Plan, dated April 7, 2009. Brief status updates are included for on-going audit projects. Additional details of prior fiscal year accomplishments were separately published in the Commission Auditor's FY 2008-09 Annual Report, dated January 12, 2010.

Previously issued Commission Auditor's work plans have been highly repetitive, particularly in work plans for our Budget and Legislative Divisions. With this supplement, it is my intent to provide a "changes only" supplement to the previously approved work plan, thereby reducing the need to republish repetitive information. Also with this supplement, it is my intent to begin providing work plans on a calendar year basis to reduce workload conflicts with the County's budget processes.

Please file this supplement together with the Commission Auditor's FY 2008-09 Work Plan and Annual Report, dated April 7, 2009.

Attachment: CY 2010 Supplement to the Commission Auditor's Work Plan

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Attachment  
CY 2010 Supplement to the Commission Auditor's Work Plan

Project(s) Recommended for Modification or Termination

None.

New Audit Project(s)

1. Conduct audits of various County departments/offices/agencies.
  - Initial focus will be on entities funded by General Funds.
  - The goal will be to provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.
  - Audit objectives may vary widely, and audits may have more than one objective. Budgets, staffing, internal controls, and customer service are examples of objectives that may be audited.
2. Audit CSBE participation and utilization in a sample of County contracts.
3. Audit the County's CBO grant management process.

New Audit Project(s) Added by Legislative Action

1. Beacon Council Use of Eight Percent of the Business Tax Previously Used by the Metro-Miami Action Plan – Required by Resolution No. R-552-09. Project continues until otherwise directed by the BCC. (Non-audit service)
  - Status: Fieldwork in progress; met twice with Beacon Council officials; a report received from the Beacon Council on 12/10/09 is under review; first OCA report to BCC is in preparation.

Audit Projects in Progress from Previous Work Plan

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1. Review of Vendor Payment Processes Including Prompt Payment Compliance with CSBE Program Requirements.
    - Status: 95% completed. Reporting phase; anticipate audit report 2<sup>nd</sup> quarter FY 2009-10.
  2. Audit of Implementation of Light Vehicle Reductions and Internal Controls.
    - Status: 95% completed. Reporting phase; status update issued September 17, 2008; anticipate audit report 2<sup>nd</sup> quarter FY 2009-10.
  3. Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department.
    - Status: 85% completed. Reporting phase and follow-up fieldwork; anticipate audit report 3<sup>rd</sup> quarter FY 2009-10.
  4. Review of Procurement Processes, including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees.
    - Status: 80% completed. Reporting phase; draft report in review; portions previously addressed as separate projects; anticipate audit report 3rd quarter FY 2009-10.

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5. Review of Community Action Agency Operations.
  - Status: 25% completed. Fieldwork phase.
6. Review of the Manager's Exercise of Authority Delegated Pursuant to Section 2-8.1 of the Code of Miami-Dade County – Required by Section 2-8.1 of the Code. Project continues until otherwise directed by the BCC.
  - Status: 25% completed. Fieldwork phase; areas overlap with Review of Procurement Processes; anticipate audit report 3<sup>rd</sup> quarter FY 2009-10.
7. General Services Administration Pricing Best Practices Review.
  - Status: 20% completed. Fieldwork phase; anticipate audit report 3<sup>rd</sup> quarter FY 2009-10.
8. Oversight of the Performing Arts Center Trust (PACT) – Required by Ordinance No. 07-83. Project continues until otherwise directed by the BCC. (Non-audit service)
  - Status: Ongoing project. Fieldwork in progress; primarily involves ongoing monitoring of PACT Finance Committee meetings and related reports.

Audit Reports Being Prepared, as Time Permits, from Previously Completed Fieldwork

1. Audit of Animal Services Department Internal Controls for Proprietary Revenue.
  - Status: 85% completed. Reporting phase; anticipate audit report 3<sup>rd</sup> quarter FY 2009-10.

Major Audit Projects Closed During Prior Year

1. Review of People's Transportation Plan (PTP) Surtax Revenue – Report issued December 3, 2009.
2. Peer Review – Completed by Association of Local Government Auditors, May 18-22, 2009, with finding of full compliance with Government Auditing Standards issued by the Comptroller General of the United States; recommendations for improvement have been incorporated in OCA's audit processes.
3. Review of Certain HIV/AIDS Community-Based Organizations Expenditures – Report issued July 10, 2009, concluding a series of 17 reports issued since September 23, 2005.
4. Review of Independent Contractor's Analysis of Inmate Health Care – Report issued July 10, 2009.
5. Follow-up on Previously Unresolved Findings from Prior Audit Reports – Conducted follow-up on previously unresolved findings from three (3) prior audits: Review of Boards and Councils; Audit of Park and Recreation Department's Internal Control Procedures for Cash; and Review of Job Incentive Program Compliance. Results reported in Commission Auditor's FY 2008-09 Annual Report, dated January 12, 2010.
6. Auditors' Budget Assignments – Multiple reports included in Commission Auditor's budget reports, July-September 2009, including multiple analyses on: Opportunities for Savings and/or Revenue Enhancements; Impact of County Millage Options for Hypothetical Properties; and Community Based Organizations.