

# MEMORANDUM

Agenda Item No. 7(M)

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**TO:** Honorable Chairman Jean Monestime  
and Members, Board of County Commissioners

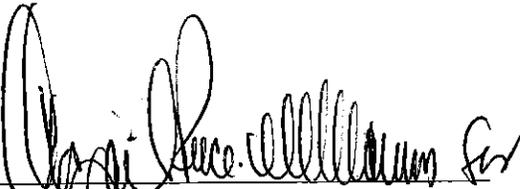
**DATE:** (Second Reading 10-6-15)  
June 30, 2015

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

**SUBJECT:** Ordinance related to audits of  
special taxing district; amending  
section 18-19 of the Code;  
requiring annual audits of  
special taxing districts to be  
placed on an agenda of the  
Board of County Commissioners  
by a specified deadline;  
providing additional  
requirements for such audits

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The accompanying ordinance was prepared and placed on the agenda at the request of Prime Sponsor Chairman Jean Monestime, and Co-Sponsors Daniella Levine Cava and Commissioner Sally A. Heyman.

  
R. A. Cuevas, Jr.  
County Attorney

RAC/jls

# Memorandum

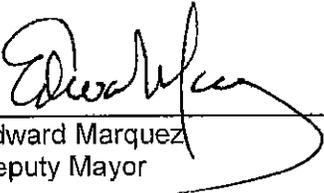


**Date:** October 6, 2015  
**To:** Honorable Chairman Jean Monestime  
and Members, Board of County Commissioners  
**From:** Carlos A. Gimenez  
Mayor   
**Subject:** Ordinance Related to Audits of Special Taxing District

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The proposed ordinance relates to audits of special taxing districts and amends Section 18-19 of the County Code, which requires annual audits of special taxing districts to be placed on an agenda of the Board of County Commissioners (Board) by a specific deadline and provides additional requirements for such audits. As a requirement, an annual audit of the books and accounts of each district is to be provided. These services will be provided through the County's General Segment audit services contract.

The attached chart details the revenues and expenditures associated with the implementation of this ordinance. It is estimated that the cost of an annual audit of the various special taxing district accounts would be \$27,000 for FY 2015-16. It would be funded from the respective Special Taxing District Fund. The anticipated increase of expenditures in subsequent fiscal years is estimated to be three (3) percent per year. This expense is not part of the FY 2015-16 Proposed Budget for Special Taxing Districts.

  
Edward Marquez  
Deputy Mayor

Attachment  
fis07815

Miami-Dade Legislative File Number: 151504

File Type: Ordinance

File Name: AUDITS OF SPECIAL TAXING DISTRICT

Sent to: Metropolitan Services Committee 8/26/2015

**Fiscal Impact Table**

Use Existing Resources

Revenue Category	Value	Year 1	Future Yr 1	Future Yr 2	Future Yr 3	Future Yr 4	Future Yr 5	Yes	No
General Fund									
Proprietary (Special Taxing District)	\$ 27,000	\$ 27,000	\$ 27,810	\$ 28,644	\$ 29,503	\$ 30,388	\$ 31,300		
Federal Funds									
State Funds									
Interagency Transfers									
<b>Subtotal</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	<b>\$ 27,810</b>	<b>\$ 28,644</b>	<b>\$ 29,503</b>	<b>\$ 30,388</b>	<b>\$ 31,300</b>		
<b>Expenditure Category</b>									
Operating									
Salary									
Fringes									
Court Costs									
Contractual Services	\$ 27,000	\$ 27,000	\$ 27,810	\$ 28,644	\$ 29,503	\$ 30,388	\$ 31,300		
Charges for County Services									
Other Operating									
Grants to Outside Organizations									
Capital									
<b>Subtotal</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	<b>\$ 27,810</b>	<b>\$ 28,644</b>	<b>\$ 29,503</b>	<b>\$ 30,388</b>	<b>\$ 31,300</b>		
Non-Operating									
Debt Services									
Distribution of Funds In Trust									
Transfers									
Depreciation, Amortization, and Deletions									
<b>Subtotal</b>	<b>\$ -</b>								
<b>Grand Total</b>	<b>\$ -</b>								

**Note: Fiscal impact narrative (paragraph above the table) should contain the following, if applicable:**

1. Description of the anticipated increase or decrease of expenditures listed above and current and subsequent fiscal years, if any,
2. Description of projected dollar value of anticipated expenditures that will be absorbed within existing resources within the current fiscal year,
3. Description of subsequent governmental action that will be required in order to determine anticipated revenues and expenditures, including new revenues (federal, state, or the need to increase existing fees)
4. Any long-term fiscal implications as a result of the implementation of the proposed legislation, if any, in cases where risk factors or other variables that may impact future revenues or expenditures are uncertain, volatile, or difficult to project, a description of risk factors or variables and estimate or projection of anticipated or projected impacts to revenues and expenditures
5. Description of all assumptions used to project the fiscal impact of the proposed legislation and include estimate anticipated revenues and expenditures
6. In the cases where the Mayor has determined a "no fiscal impact", a description of the assumptions and analysis used to reach that conclusion



# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Jean Monestime  
and Members, Board of County Commissioners

**DATE:** October 6, 2015

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

**SUBJECT:** Agenda Item No. 7(M)

Please note any items checked.

- "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
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_\_, 3/5's \_\_\_\_\_, unanimous \_\_\_\_\_) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved \_\_\_\_\_ Mayor

Agenda Item No. 7(M)

Veto \_\_\_\_\_

10-6-15

Override \_\_\_\_\_

ORDINANCE NO. \_\_\_\_\_

ORDINANCE RELATED TO AUDITS OF SPECIAL TAXING DISTRICT; AMENDING SECTION 18-19 OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA; REQUIRING ANNUAL AUDITS OF SPECIAL TAXING DISTRICTS TO BE PLACED ON AN AGENDA OF THE BOARD OF COUNTY COMMISSIONERS BY A SPECIFIED DEADLINE; PROVIDING ADDITIONAL REQUIREMENTS FOR SUCH AUDITS; PROVIDING SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE

**WHEREAS**, as the governing board of the County’s special taxing districts, it is important for this Board to be kept apprised of the financial status of the County’s special taxing districts,

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:**

**Section 1.** Section 18-19 of the Code of Miami-Dade County, Florida, is hereby amended to read as follows:<sup>1</sup>

**Sec. 18-19. Annual audits.**

The Board shall cause an audit of its books and accounts pertaining to each district created and established under the provisions of this article to be made at least once in each year by the County Auditor or by an independent certified public accountant and the costs thereof shall be treated as a part of the cost of operation. >>Beginning in 2016, such audit shall be placed on an agenda of the Board for review on or before March 1st of each year. Such audit shall examine the books and accounts of each district, whether active or inactive, and shall, at a minimum, include a statement of the auditor’s opinion regarding the effectiveness and efficiency of the operation of the County’s districts, the reliability of the financial and management

<sup>1</sup> Words stricken through and/or ~~[[double bracketed]]~~ shall be deleted. Words underscored and/or >>double arrowed<< constitute the amendment proposed. The remaining provisions are now in effect and remain unchanged.

reporting, compliance with laws and regulations, and the safeguarding of assets within the administration of the County's districts.<<

**Section 2.** If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

**Section 3.** It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this ordinance, including any sunset provision, shall become and be made a part of the Code of Miami-Dade County, Florida. The sections of this ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section," "article," or other appropriate word.

**Section 4.** This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as  
to form and legal sufficiency:

APW  
JR

Prepared by:

Jorge Martinez-Esteve

Prime Sponsor: Chairman Jean Monestime  
Co-Sponsors: Commissioner Daniella Levine Cava  
Commissioner Sally A. Heyman