

# MEMORANDUM

Agenda Item No. 11(A)(15)

**TO:** Honorable Chairwoman Audrey M. Edmonson  
and Members, Board of County Commissioners

**DATE:** October 3, 2019

**FROM:** Abigail Price-Williams  
County Attorney

**SUBJECT:** Resolution directing the Office of  
the Commission Auditor to add  
financial and compliance and  
economy and efficiency audits of  
the Food and Beverage Tax  
proceeds overseen by the  
Domestic Violence Oversight  
Board to the Office of the  
Commission Auditor's Fiscal  
Year 2019-2020 work program  
and to include such audits in  
future proposed annual work  
programs presented to this Board

Resolution No. R-1085-19

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Vice Chairwoman Rebeca Sosa.



Abigail Price-Williams  
County Attorney



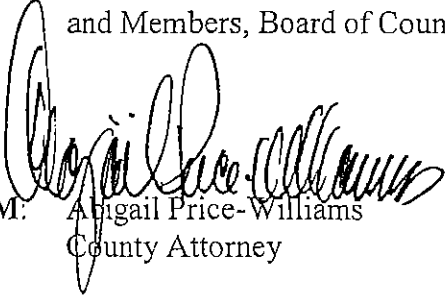
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**MEMORANDUM**  
(Revised)

TO: Honorable Chairwoman Audrey M. Edmonson  
and Members, Board of County Commissioners

DATE: October 3, 2019

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Abigail Price-Williams  
County Attorney

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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
- Statement of social equity 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 present \_\_\_\_, 2/3 membership \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) \_\_\_\_, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) \_\_\_\_, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) \_\_\_\_ ) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

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Approved \_\_\_\_\_ Mayor  
Veto \_\_\_\_\_  
Override \_\_\_\_\_

Agenda Item No. 11(A)(15)  
10-3-19

RESOLUTION NO. R-1085-19

RESOLUTION DIRECTING THE OFFICE OF THE COMMISSION AUDITOR TO ADD FINANCIAL AND COMPLIANCE AND ECONOMY AND EFFICIENCY AUDITS OF THE FOOD AND BEVERAGE TAX PROCEEDS OVERSEEN BY THE DOMESTIC VIOLENCE OVERSIGHT BOARD TO THE OFFICE OF THE COMMISSION AUDITOR'S FISCAL YEAR 2019-2020 WORK PROGRAM AND TO INCLUDE SUCH AUDITS IN FUTURE PROPOSED ANNUAL WORK PROGRAMS PRESENTED TO THIS BOARD

**WHEREAS**, section 212.0306, Florida Statutes, provides for the levy of a local option food and beverage tax, at least 15 percent of which shall be used for the construction and operation of domestic violence centers ("Food and Beverage Tax"); and

**WHEREAS**, in accordance with this statute, this Board adopted Ordinance No. 94-156, creating the Domestic Violence Oversight Board ("DVOB") to provide oversight of the tax proceeds and to prepare and submit to this Board for approval a plan for disbursing the tax proceeds; and

**WHEREAS**, that ordinance, now codified as sections 2-891 through 2-895 of the Code of Miami-Dade County, as has been amended from time to time, further requires, among other duties and responsibilities, that the DVOB submit to this Board annual reports summarizing and evaluating all programs and activities undertaken by the DVOB during the previous fiscal year, which report shall include a budget and an audit and accounting of all funds received and expended; and

**WHEREAS**, the Office of the Commission Auditor was created to provide objective, independent, professional analysis of policies and services and to report to this Board regarding the fiscal operations of all county departments, as well as whether the policies and mandates of this Board are being effectively carried out; and

**WHEREAS**, the Office of the Commission Auditor is empowered, to the extent required by its annual work program, to perform various types of audits, including financial and compliance audits, economy and efficiency audits, program results audits, and special studies; and

**WHEREAS**, this Board desires to utilize the Office of the Commission Auditor to better understand the oversight, management, and efficacy of the Food and Beverage Tax proceeds; and

**WHEREAS**, this Board desires the Office of the Commission Auditor to conduct certain annual audits of the Food and Beverage Tax proceeds beginning in fiscal year 2019-2020,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board directs the Office of the Commission Auditor to add financial and compliance and economy and efficiency audits of the Food and Beverage Tax proceeds overseen by the Domestic Violence Oversight Board to the Commission Auditor's Fiscal Year 2019-2020 Work Program. This Board further directs the Office of the Commission Auditor to include such audits of the Food and Beverage Tax proceeds in its future proposed annual work programs presented to this Board.

The Prime Sponsor of the foregoing resolution is Vice Chairwoman Rebeca Sosa. It was offered by Commissioner **Esteban L. Bovo, Jr.**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

Audrey M. Edmonson, Chairwoman			aye
Rebeca Sosa, Vice Chairwoman			aye
Esteban L. Bovo, Jr.	aye	Daniella Levine Cava	aye
Jose "Pepe" Diaz	aye	Sally A. Heyman	aye
Eileen Higgins	aye	Barbara J. Jordan	aye
Joe A. Martinez	aye	Jean Monestime	aye
Dennis C. Moss	aye	Sen. Javier D. Souto	aye
Xavier L. Suarez	aye		

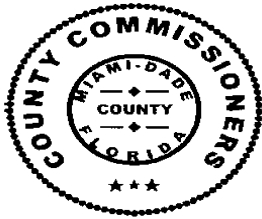
The Chairperson thereupon declared this resolution duly passed and adopted this 3<sup>rd</sup> day of October, 2019. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA  
 BY ITS BOARD OF  
 COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

**Linda L. Cave**

By: \_\_\_\_\_  
 Deputy Clerk



Approved by County Attorney as  
 to form and legal sufficiency.

*[Handwritten signature]*

Brenda Kuhns Neuman