



Audit & Management Services

Business Plan

Fiscal Years: 2007 through 2008

(10/1/06 through 9/30/08)

Plan Date: December 12, 2006

Approved by:

A handwritten signature in cursive script that reads "Cathy Jackson".

Cathy Jackson, Department Director

A handwritten signature in cursive script that reads "George M. Burgess".

George M. Burgess, County Manager

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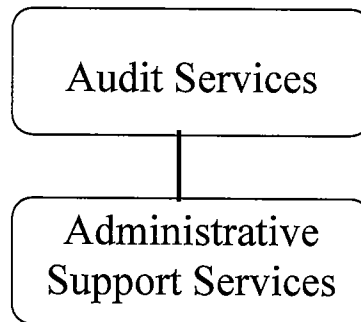
EXECUTIVE SUMMARY

The County's Audit and Management Services Department (AMS) performs audits to identify opportunities to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government. Audits are conducted in accordance with professional internal auditing standards.

As part of the enabling strategies budget and finance areas, AMS is authorized to examine all operations of County government, as well as external companies, contractors, and grantees, to assure tax dollars are being spent appropriately and efficiently. AMS includes audits of high-risk functions and activities in its annual audit plan, and responds to special audit requests from the Mayor, Board of County Commissioners, County Manager's Office, and various County departments.

In serving the public's interests, AMS assesses risks, plans and performs work to achieve desired objectives, and provides results that include accurate information, unbiased analysis, and objective recommendations which are constructive and adequately supported. AMS also provides management consulting services to all County departments.

Insert high level table of organization here with titles and relationships of major responsibility areas.



Insert summary of major programs, initiatives or milestones to be achieved in the current and next fiscal year.

- Issue audit reports aimed at improving efficiency and effectiveness of County operations.
- Develop a department procedures manual to guide staff efforts and improve productivity.
- Assist in developing more effective approaches and tools for County departments responsible for monitoring grantees to assure consistency, efficiency, and effectiveness.
- Develop in-house training curriculum commensurate with planned audits to ensure continued staff proficiency.
- Continue follow-up efforts with departments to maximize collection of outstanding audit assessments.
- Use automated analytical tools to conduct operational analyses that yield cost savings, cost-avoidance, as well as identify significant and/or unusual variances that, if timely detected, can avert or identify fraud, waste, or abuse.
- Conduct follow-up audits to assure appropriate actions have been taken to address significant audit findings.

Insert summary of significant factors critical to the Department's successful implementation of the business plan.

- ❑ Retaining and recruiting qualified staff to ensure successful completion of annual audit plan.
- ❑ Eliminating barriers such as the Residency Ordinance that have negatively impacted hiring quality audit staff at the upper management level.
- ❑ Continuously provide annual audit staff training.

DEPARTMENT PURPOSE/MISSION

Audit and Management Services (AMS) performs audits to identify opportunities to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government. Additional departmental information can be found in the Departmental Profile (Attachment 1).

STRATEGIC ALIGNMENT

The Department's efforts align with the following Miami-Dade County Strategic Plan Goals:

- **ES1:** Enable County departments and their service partners to deliver quality customer service.
- **ES5:** Attract, develop and retain an effective, diverse and dedicated team of employees.
- **ES8:** Ensure the financial viability of the County through sound financial management practices.

Department-related Strategic Plan Outcomes and departmental objectives:

- **ES1-1:** Clearly-defined performance expectations and standards
 - Monitor Corrective Actions
 - Communicate Audit Results Timely
- **ES5-2 & 5-4:** Retention of excellent employees and Workforce Skills to Support County priorities
 - Staff Development and Certification
- **ES8-1:** Sound asset management and financial investment strategies
 - Meet Budget Targets
 - Sound asset management and financial investment strategies

KEY PROGRAMS AND INITIATIVES

The department's key programs and initiatives are highlighted below and organized by balanced scorecard perspective.

Customer Perspective

- Monitor auditee corrective actions
- Communicate audit results timely

Financial Perspective

- Meet budget targets
- Sound asset management and financial investment strategies

Learning and Growth Perspective

- Staff development and certification
- Complete a draft procedures manual

PERFORMANCE MEASURES AND TARGETS

For ease of reference, specific information regarding departmental objectives and performance measures including the targets for FY 2006-07 and FY 2007-08 can be found in Attachment 2 – Business Plan Report.

CRITICAL SUCCESS FACTORS

Critical to the Department's attaining its mission is the ability to attract, develop, and retain qualified professionals. Recruiting is a challenge, due in part from the industry experiencing shortages of experienced professionals, as well as the impact of the County's residency ordinance.

3 to 5 YEAR OUTLOOK

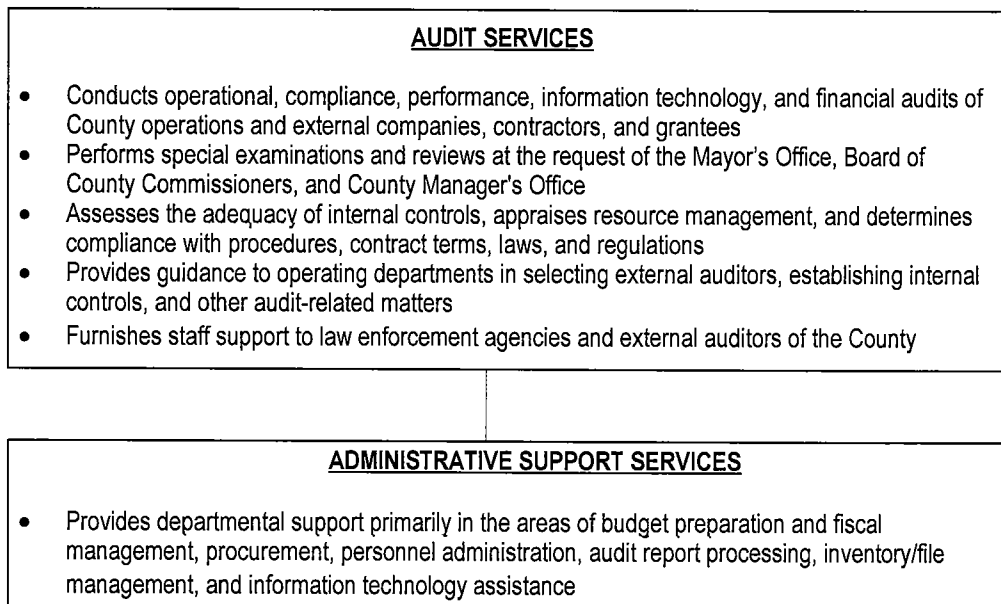
- Increase the number of audit staff to enhance the Department's ability to address significant audit and control risks throughout the County.
- Increase number of staff that are certified public accountants, certified fraud examiners, and certified internal auditors.
- Develop an annual work plan that focuses on cost containment, revenue enhancement, service delivery, statutory and regulatory compliance, and reducing fraud, waste, and abuse.
- Address customer needs, particularly those of the Mayor, Board of County Commissioners, County Manager, and the public.
- Be proactive in identifying major control, service, and performance weaknesses, while timely communicating those risks along with practical solutions.
- Acquire advanced technology tools to improve audit efficiency and effectiveness.
- Continue annual staff training to stay abreast of current developments and maintain staff proficiency.
- Communicate audit results timely.
- Acquire additional office space to accommodate growth of the department

Attachment 1
DEPARTMENTAL PROFILE

Department Description

AMS conducts operational, compliance, performance, information technology, and financial audits of County operations and external companies, contractors, and grantees. Our objectives are to assess the adequacy of internal controls, appraise resource management, and determine compliance with procedures, contract terms, laws, and regulations. AMS also performs special reviews at the request of the Mayor, Board of County Commissioners, County Manager’s Office, and various County departments. AMS provides guidance to operating departments when selecting external auditors, establishing internal controls, and other audit-related matters. AMS also furnishes staff support to law enforcement agencies and external auditors of the County.

TABLE OF ORGANIZATION



FINANCIAL SUMMARY

(Dollars in Thousands)	Actual FY 04-05	Budget FY 05-06	Budget FY 06-07
Revenue Summary			
Carryover	33	0	0
Fees for Services	1,210	1,210	1,458
General Fund Countywide	2,179	2,738	3,383
General Fund UMSA	1,026	1,289	1,450
Total Revenues	4,448	5,237	6,291
Operating Expenditures Summary			
Salary	3,419	3,733	4,470
Fringe Benefits	815	970	1,176
Other Operating	183	494	595
Capital	31	40	50
Total Operating Expenditures	4,448	5,237	6,291

(Dollars in Thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 05-06	Budget FY 06-07	Budget FY 05-06	Budget FY 06-07
Strategic Area: Enabling Strategies				
Administration	435	496	6	6
Audit Services	4,802	5,795	43	50
Total Operating Expenditures	5,237	6,291	49	56