



Audit & Management Services Business Plan

Fiscal Years: 2008 and 2009
(10/1/07 through 9/30/09)

Plan Date: November 30, 2007

Approved by:



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TABLE OF CONTENTS

EXECUTIVE SUMMARY	Pages 3-4
DEPARTMENT PURPOSE/MISSION	Page 4
STRATEGIC ALIGNMENT	Page 4
PERFORMANCE MEASURES AND TARGETS	Page 5
CRITICAL SUCCESS FACTORS	Page 5
3 to 5 YEAR OUTLOOK	Page 5
Attachment 1	Pages 6-7
DEPARTMENTAL PROFILE	
Table of Organization	
Financial Summary	
Capital Budget Summary	
Business Environment	
Attachment 2	
BUSINESS PLAN REPORT	

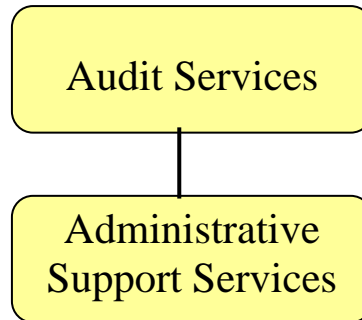
EXECUTIVE SUMMARY

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, 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.

High level table of organization:



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.
- ❑ Continue to 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.

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.
- ❑ Obtain electronic workpaper software enabling auditors to prepare and review workpapers more efficiently, thereby managing audit resources more effectively.
- ❑ 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

I. 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.

II. Department-related Strategic Plan Outcomes, Departmental Objectives, and Programs & Initiatives:

- **ES1-1:** Clearly-defined performance expectations and standards
 - Monitor Corrective Actions
 - Communicate Audit Results Timely
- **ES5-2:** Retention of excellent employees and Workforce Skills to Support County priorities (also align with ES5-4)
 - Staff Development and Certification
 - Complete a draft of Procedures Manual
- **ES8-1:** Sound asset management and financial investment strategies
 - Meet Budget Targets
 - Increase audit recoveries
 - Continue to conduct audits of County Departments to assure sound asset management and financial investments.

PERFORMANCE MEASURES AND TARGETS

For ease of reference, specific information regarding departmental objectives and performance measures, including the targets for FY 2007-08 and FY 2008-09, can be found in Attachment 2 – Business Plan Report.

CRITICAL SUCCESS FACTORS

Department-wide Critical Success Factors

- Critical to the Department's attaining its mission is the ability to attract, develop, and retain qualified professionals. In addition, recruiting is a challenge, due in part from the industry experiencing shortages of experienced professionals.

Critical Success Factors for Specific Objectives

- Monitor Corrective Actions and Communicate Audit Results Timely
 - Electronic workpaper software to streamline the documentation process and enable the Department to communicate results in a timelier manner
- Staff Development and Certification
 - Ability to allocate time for week-long staff training
 - Staff motivation to study for certification exams
- Complete a draft of Procedures Manual
 - Ability to allocate time to complete and update manual
- Meet Budget Targets and Sound Asset Management
 - Approval of electronic workpaper software expense during budget process

3 to 5 YEAR OUTLOOK

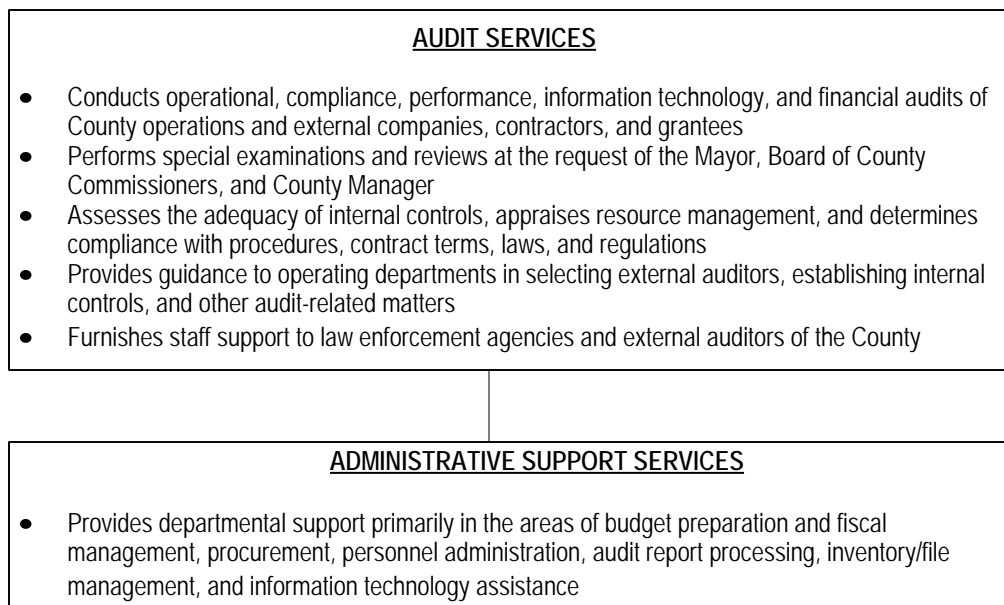
- Increase the number of audit staff to enhance the Department's ability to address significant audit and control risks throughout the County.
- Increase number of staff that are Certified Public Accountants, Certified Fraud Examiners, Certified Information Systems Auditors, and Certified Internal Auditors.
- Acquire advanced technology tools to improve audit efficiency and effectiveness.
- 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, 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 05-06	Budget FY 06-07	Adopted FY 07-08
Revenue Summary			
General Fund Countywide	2,599	3,383	3,687
General Fund UMSA	1,114	1,450	1,656
Fees for Services	1,210	1,458	1,558
Total Revenues	4,923	6,291	6,901
Operating Expenditures Summary			
Salary	3,498	4,470	4,872
Fringe Benefits	884	1,176	1,341
Other Operating	497	595	641
Capital	44	50	47
Total Operating Expenditures	4,923	6,291	6,901

(Dollars in Thousands)	Total Funding		Total Positions	
Expenditure By Program	Budget FY 06-07	Adopted FY 07-08	Budget FY 06-07	Adopted FY 07-08
Strategic Area: Enabling Strategies				
Administration	496	510	6	7
Audit Services	5,795	6,391	50	54
Total Operating Expenditures	6,291	6,901	56	61

Departmental Business Plan and Outlook
Department Name: Audit & Management Services
Fiscal Years: 2007/2008 – 2008/2009

Capital Budget Summary

(Dollars in Thousands)	PRIOR	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FUTURE	TOTAL
Revenue									
Capital Outlay Reserve	15	123	0	0	0	0	0	0	138
Total:	15	123	0	0	0	0	0	0	138
Expenditures									
Strategic Area: Enabling Strategies									
Equipment Acquisition	15	71	0	0	0	0	0	0	86
Telecommunications Equipment	0	52	0	0	0	0	0	0	52
Total:	15	123	0	0	0	0	0	0	138

Current Business Environment

The Department not only audits County functions, but also reviews contractors doing business with the County and recipients of County funding. Limited resources have an impact on our ability to effectively address all internal as well as external risks in the County. Our reviews generally encompass a three-year cycle of operations.