248993

Memorandum

MIAMI-DADE COUNTY

Date: February 12, 2013

To: Edward Marquez
Deputy Mayor

Cathy Jackson

From: Cathy Jackson, Director
Audit and Management Services

Subject: Business Plan – Fiscal Years 2013 and 2014

Attached is Segment I of the Audit and Management Services Department Business Plan for fiscal years 2013 and 2014.

If you have any questions or require additional information, please give me a call.

CJ:ag

c: Jennifer Moon, Director, Office of Management and Budget
Kelly Castellar, Business Analyst, Office of Management and Budget

MIAMI-DADE COUNTY

Audit and Management Services Business Plan

Fiscal Years: 2013 and 2014

(10/1/2012 through 9/30/2014)

Approved by:

Cathy Jackson, Department Director

Edward Marquez, Deputy Mayor

Plan Date: January 7, 2013

Delivering Excellence Every Day

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BUSINESS PLAN REPORT

DEPARTMENT OVERVIEW

Department Mission

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.

As part of the General Government strategic area, AMS examines the operations of County government and external companies, contractors, and grantees to ensure that public funds are spent appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities, and responds to special audit requests from the Mayor and the Board of County Commissioners. Audits are conducted in accordance with professional audit standards, which require assessing risks, planning and performing work to achieve desired objectives, and communicating results that are accurate, constructive, timely, and adequately supported.

Table of Organization

AUDIT SERVICES

- Conducts operational, compliance, performance, information technology, and financial audits of County operations and external companies, contractors, and grantees
- Performs special examinations and reviews at the request of the Mayor and Board of County Commissioners
- Assesses the adequacy of internal controls, appraises resource management, and determines compliance with procedures, contract terms, laws, and regulations
- Provides guidance to operating departments in selecting external auditors, establishing internal controls, and other audit-related matters
- Furnishes staff support to law enforcement agencies and external auditors of the County

ADMINISTRATIVE SUPPORT SERVICES

- Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, audit report processing, inventory/file management, and information technology assistance

Strategic Alignment Summary

The Department's efforts align with the following County Goals:

- **GG4 – Effective Management Practices**
  - GG4-1 – Provide Sound Financial and Risk Management – Continue to conduct audits of County Departments to assure sound asset management and financial investments. Provide audit recommendations that improve internal controls through enhanced procedures, training, and technology.

- **GG5 - Goods, Services, and Assets that Support County Operations**
  - GG5-3 – Utilize Assets Efficiently – Provide audit recommendations that promote operational efficiency and effectiveness.

- **GG-7 – Free, Fair, and Accessible Elections**
  - GG7-2 – Maintain the Integrity and Availability of Election Results and Other Public Records – Continue to observe County election processes to help ensure the integrity of election results and effectiveness of operations.

Our Customers

AMS responds to special audit requests from the Mayor, Board of County Commissioners, and various County Departments. Our ultimate customers are the citizens of Miami-Dade County, who rely on AMS to identify opportunities to improve performance and foster accountability in County government.

KEY ISSUES

Critical to the Department's attaining its mission is the ability to attract, develop, and retain qualified professionals. Staffing reductions impede the Department's ability to address significant risks, respond to special audit requests, and complete annual planned audits.

PRIORITY INITIATIVES

- Monitor Corrective Actions and Communicate Audit Results Timely
  - Acquire electronic workpaper software to streamline the documentation process and enable the Department to communicate results in a timelier manner.

- Staff Development and Certification
  - Allocate time and funding for 40 hours of annual staff training.
  - Motivate staff to attain professional certifications.

- Complete Procedures Manual
  - Allocate time to complete the departmental policies/procedures manual.

- Meet Budget Targets and Sound Asset Management
  - Obtain approval of electronic workpaper software expense during the budget process.

- Maintain Open Communication with Staff
  - Hold quarterly meetings to emphasize priority initiatives and motivate performance.

FUTURE OUTLOOK

In order to meet County-wide needs for increased efficiencies and better accountability, AMS proposes the following actions for the next three-to-five years.

- Increase the number of audit staff to enhance the Department's ability to address significant audit and control risks throughout the County.

- Increase technical staff proficiency and the number that are Certified Public Accountants, Certified Internal Auditors, Certified Information Systems Auditors, and Certified Fraud Examiners.

- Acquire advanced technology tools to improve audit efficiency and effectiveness.