



Audit and Management Services Business Plan

Fiscal Years: 2014 and 2015
(10/1/2013 through 9/30/2015)

Approved by:

Handwritten signature of Cathy Jackson in black ink.

Cathy Jackson, Department Director

Handwritten signature of Edward Marquez in blue ink.

Edward Marquez, Deputy Mayor

Plan Date: December 20, 2013

Delivering Excellence Every Day



TABLE OF CONTENTS

DEPARTMENT OVERVIEW	Page 2-3
Departmental Mission	
Table of Organization	
Strategic Alignment Summary	
Our Customers	
KEY ISSUES	Page 3
PRIORITY INITIATIVES	Page 3-4
FUTURE OUTLOOK	Page 4
ATTACHMENT 1	Page 5
BUSINESS PLAN REPORT	



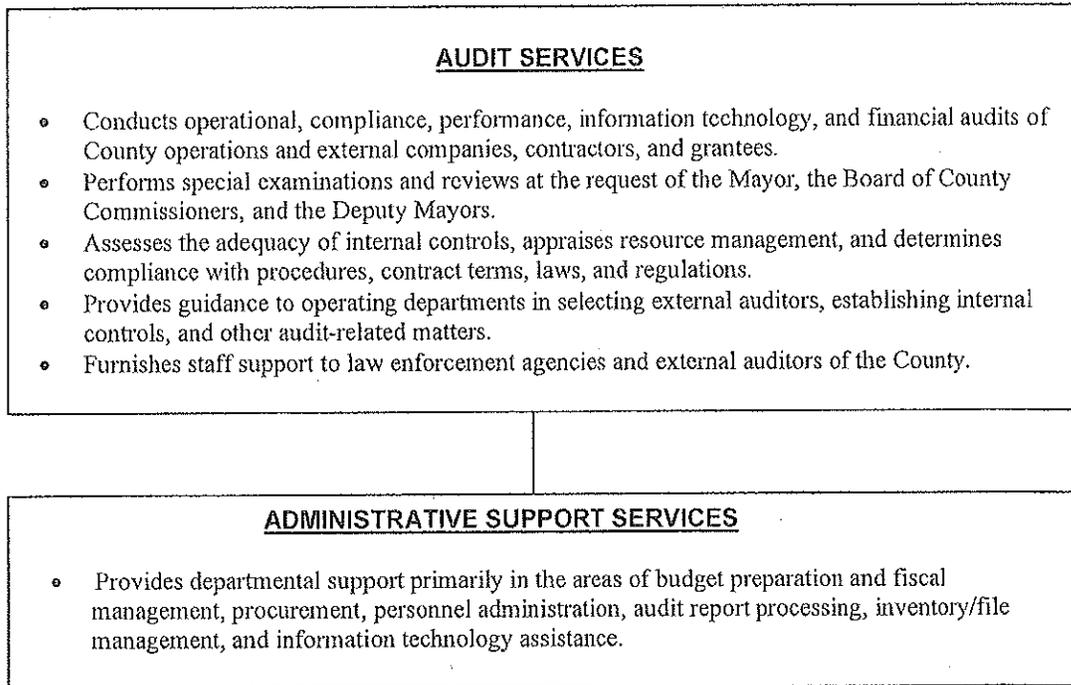
DEPARTMENT OVERVIEW

Department Mission

The County's Audit and Management Services Department (AMS) performs audits to evaluate and encourage compliance with applicable rules and regulations, identify opportunities to improve performance, and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government and external companies, contractors, and grantees to ensure 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, the Board of County Commissioners, and Deputy Mayors. Audits are conducted in accordance with professional auditing 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



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, external entities doing business with the County, and grantees 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 more efficient and effective operations.

- **GG7 – 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.

Our Customers

AMS responds to special audit requests from the Mayor, the Board of County Commissioners, Deputy Mayors, 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 AMS attaining its mission is the ability to attract, develop, and retain qualified professionals. Staffing reductions impede the ability to respond to special audit requests and to complete planned audits.

Best practices and standard-setting organizations, including the Committee of Sponsoring Organizations (COSO) of the Treadway Commission state that “internal auditors play a key role in evaluating the effectiveness of – and recommending improvements to – enterprise risk management.” As such, it is essential that County resources are allocated to provide sufficient AMS staffing for risk management and control purposes.

PRIORITY INITIATIVES

- Reinstatement “Frozen” Staff Positions
 - Restore staffing to prior-year levels to appropriately address the County control risks.
 - Invest in sufficient AMS staffing to enhance County efficiency and identify waste.

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

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

- Complete Procedures Manual
 - Allocate time to complete the manual.

Departmental Business Plan and Outlook
Department Name: Audit and Management Services
FY2013-14 & FY2014-15

- Meet Budget Targets and Sound Asset Management
 - Obtain approval of electronic workpaper software expense during the budget process.
- Engage Staff in Business Plan Implementation
 - Hold quarterly meetings to remind staff of 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 AMS' ability to address significant audit and control risks throughout the County.
- Increase number of staff 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.

