



**BOARD OF COUNTY COMMISSIONERS  
OFFICE OF THE COMMISSION AUDITOR**

**M E M O R A N D U M**

**TO:** Honorable Rebeca Sosa, Chairwoman  
and Members, Board of County Commissioners

**FROM:** Charles Anderson  
Commission Auditor

A handwritten signature in black ink, appearing to read "Charles Anderson", is written over the printed name.

**DATE:** December 12, 2014

**SUBJECT: Fiscal Year 2014-15 Budget Amendment**

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In accordance with Resolution No. 195-05, we have reviewed the Mayor's Fiscal Year 2014-15 Budget Amendment, in anticipation of the December 16, 2014, Board of County Commission meeting, Agenda Item 8G1. We reviewed our concerns with the Office of Management and Budget (OMB) related to the position count, Medical Examiner, and the Regulatory and Resources Department and these modifications have been incorporated into the changes sheet.

Except for the above concerns, we did not encounter any additional instances to indicate that the budget amendment is not appropriate and justified.

Special thanks to OMB for their cooperation and assistance.

c: Honorable Carlos Gimenez, Mayor  
R.A. Cuevas, County Attorney  
Edward Marquez, Deputy Mayor  
Jennifer Moon, Director, Office of Management and Budget  
Christopher Agrippa, Director, Clerk of the Board