



FISCAL YEAR 2013-14 ANNUAL REPORT



Office of the Commission Auditor
Miami-Dade Board of County Commissioners

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

MEMORANDUM

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

FROM: Charles Anderson, CPA
Commission Auditor

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

DATE: February 24, 2015

SUBJECT: Commission Auditor's Fiscal Year 2013-2014 Annual Report

The Fiscal Year (FY) 2013-2014 Annual Report for the Office of the Commission Auditor (OCA) is submitted in accordance with Sec. 2-479 of the Code of Miami-Dade County. During the year, the OCA continued to provide the highest quality professional services by:

- Completing nine (9) audit and non-audit service projects, following-up on previously unresolved findings from prior audits, providing audit technical assistance for various projects and inquiries, and continuing work on ongoing audit and non-audit service projects;
- Providing analytical budgetary reports and approximately 104 responses to commissioners pertaining to various issues and budget items;
- Analyzing the County's Budget to identify savings without impacting delivery of services;
- Reviewing approximately 25 Board of County Commissioners (BCC) and Committee agendas (averaging 34 agenda items per meeting), and providing as supplements to the BCC agenda;
- Verifying accuracy of Board directives status details and producing quarterly reports to the BCC as per Resolution No. R-256-10;
- Providing BCC with budget reviews for Community Redevelopment Agencies;
- Providing detailed financial costs and budgetary impacts analyses for items with a fiscal impact as per Resolution No. R-530-10;
- Providing Tourism Impact Statements on certain legislative matters before the BCC as per Resolution No. R-581-11;
- Conducting background research on any person, organization, place or thing that is the subject of a naming, renaming or co-designation item as per Ordinance 13-29;
- Conducting background checks on members serving on evaluation and selection committees as per Resolution No. R-449-14;
- Completing background research on applicants being considered to serve on County Boards and Trusts as per Resolution No. R-636-14;
- Responding to formal and informal requests from the BCC on important County matters.

We look forward to continuing our work with the BCC in meeting the challenges facing Miami-Dade County.

**A MESSAGE
FROM THE
COMMISSION AUDITOR**
Charles Anderson, CPA



Everyone can rise above their circumstances and achieve success if they are dedicated to and passionate about what they do. *Nelson Mandela*

As I reflect on the words of the late Nelson Mandela, I am reminded of both the privilege and the responsibility of the Office of the Commission Auditor and how we face many challenges, but strive to deliver quality information to the Board in a timely and professional manner. Together with a team of Certified Public Accountants, Certified Internal Auditors, experienced budget and research analysts, we have performed budgetary reviews, program evaluations, and policy analyses that impacted the residents of Miami-Dade County.

Over the past year, the Office of the Commission Auditor has acquired additional responsibilities to include co-designation/re-naming and background checks for various County Boards and Selection Committees. In addition to providing Board research notes, our Research Division has assumed this responsibility and has worked tirelessly with the County Attorney's Office to meet tight deadlines to provide accurate data and insights. Our Audit Division continues to be involved in various audits, including the Debt Collection Process (Phase II), ISD Pricing Best Practices, MDT Warranty Bus Parts and ITD Software Development Process. These audits intend to improve internal controls and program compliance that will benefit the County. In addition to reviewing and analyzing the County's budget, our Budget Division also reviews fiscal impact analyses and performs special reports for various commissioners.

The nature and scope of these accomplishments clearly demonstrate our commitment to value-added services and the dedicated efforts of our talented professionals. Based on feedback received from the Board, our efforts have assisted their decision-making by helping to ensure governmental accountability and transparency. Our office is committed to serve the Board and requests your continued support as we strive to uphold the integrity of this office. For in times like these, we must work together for the benefit of everyone.

Special thanks to outgoing Chairwoman Rebeca Sosa and her able staff for the leadership and direction over the past two years. We truly appreciate her support and we look forward to working closely with newly appointed Chairman Jean Monestime and his capable staff.

Thanks for the opportunity to serve as your Commission Auditor and to the citizens of Miami-Dade County.

Regards,

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Miami-Dade County
Fiscal Year 2013-2014 Annual Report
for the
Office of the Commission Auditor

INTRODUCTION

Miami-Dade County Home Rule Charter Amendment, adopted by the voters on September 10, 2002, created the Office of the Commission Auditor (OCA). The Charter Amendment: (a) empowered the Board of County Commissioners (BCC) to provide by ordinance for the Commission Auditor's specific functions and responsibilities; and (b) indicated that the Commission Auditor's functions and responsibilities shall include, but not limited to, providing the BCC with independent budgetary, audit, management, revenue forecasting, and fiscal analyses of BCC policies, and County services and contracts. *A list of legislation pertaining to OCA's duties is appended as Exhibit 1.*

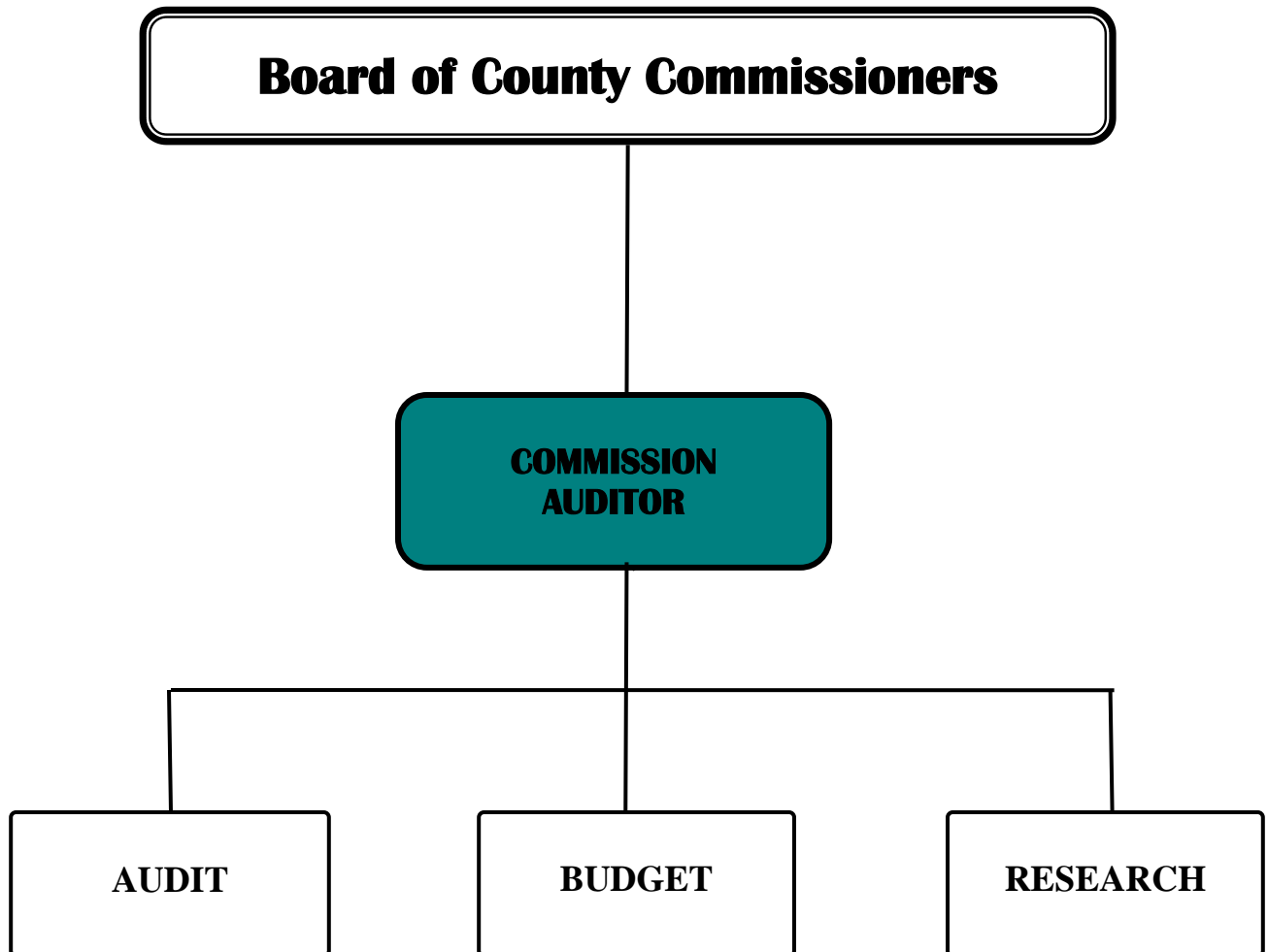
MISSION STATEMENT

To provide high quality, independent audits, budgetary, legislative research and other analyses to assist the BCC's decision-making by helping to ensure governmental accountability and the best use of public resources.

OBJECTIVES

The objectives of the OCA are:

1. To review the reasonableness of all revenue estimates included in the Mayor's proposed budget.
2. To review all departmental budgets, perform analyses and make recommendations to the Commission regarding adjustments to the proposed budget.
3. To conduct audits, management and legislative analyses, and program evaluations.
4. To provide legislative research and policy analyses to support regular BCC, Committee, and Subcommittee meetings, as well as workshops or special meetings of the BCC.
5. To review each agenda to evaluate the rationality and completeness of the information presented, as well as to evaluate the merits and impacts of the proposed transactions and/or legislation.
6. Provide the BCC with memoranda containing independent assessment of pending legislation, issues and proposals coming before the BCC.
7. To determine the extent to which legislative policies are being faithfully, efficiently and effectively implemented by the Mayor and County personnel and provide periodic reports to the BCC as needed.
8. To offer input throughout the budgetary process.
9. To determine whether County programs are achieving their described objectives.
10. To determine whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the BCC.



AUDITS COMPLETED

1. Audit of Debt Collection Process – March 26, 2014

Major Findings/Conclusions

Code enforcement citations were not being actively collected by departments or sent timely to the Finance Department Credit and Collection Section (FDCCS) as required by IO 3-9. As of August 2013, there were approximately 341,000 citations with an original penalty balance of \$58 million. The accrued penalties, costs, surcharges and lien balances on these citations were \$435 million for a total unpaid amount of \$493 million. The table below provides further details on these amounts.

Unpaid Citations by Department as of August 3, 2013 per the Clerk of Courts

Department	Number of Unpaid Citations	Original Penalty Balance	Accrued Penalties, Costs, Surcharges And Lien Balance	Total Amount Unpaid
ASD	233,777	\$23,533,333	\$21,540,633	\$45,073,966
MDFR	9,906	\$3,383,230	\$24,136,055	\$27,519,285
ISD	8,238	\$6,098,621	\$81,982	\$6,180,603
MDPD	27,246	\$2,537,613	\$1,145,235	\$3,682,848
PWWM	7,539	\$1,776,334	\$13,675,710	\$15,452,044
RER	53,456	\$20,807,192	\$373,763,930	\$394,571,122
WASD	18	\$5,530	\$61,590	\$67,120
Other	709	\$113,591	\$109,975	\$223,566
Total	340,889	\$58,255,444	\$434,515,110	\$492,770,554

Source: Miami-Dade County - Code Enforcement - County Clerk Division - Aging Of Unpaid Citations

Various departments did not track subsequent collections and recoveries on \$37 million written off in September 2011, as directed by the BCC.

The FDCCS collectors’ revenue target incentives reduce the motivation to collect once the revenue target incentives are reached. Additional incentives above the initial target are too low to encourage collectors to reach their maximum potential.

2. Audit of Miami-Dade Transit (MDT) Advertising Revenue Collection Program – April 2, 2014



Major Findings/Conclusions

Internal controls were inadequate for ensuring that (1) advertising contractors maintained the required liability insurance coverage (2) Letters of Credit used as performance bonds were maintained (3) collection of advertising revenue from contractors were completed and accurate and (4) all advertising transactions were posted to the relevant accounts.

One advertising contractor, Signal Outdoor Advertising, only paid the County the Minimum Annual Guarantee (MAG) of \$95,000 instead of the greater of the MAG or 10% of annual gross advertising sales. This resulted in an underpayment of \$84,000 over a four year period. The table below provides further details on this amount.

Signal Outdoor Advertising’s Actual vs. Expected Payments for 2009 through 2012

Year	Gross Sales Revenue (GSR)	10 % of GSR (Expected payment)	Minimum Annual Guarantee	Contractor’s Actual Payment	Underpayment to the County
2009	1,077,639	107,764	94,517	94,517	13,247
2010	1,147,868	114,787	94,517	94,517	20,270
2011	1,339,014	133,901	94,517	94,517	39,384
2012	1,050,691	105,069	94,517	94,517	10,552
Total	\$4,615,212	\$461,521	\$378,068	\$378,068	\$83,453

Source: FAMIS data warehouse and Contractor’s sales reports

As detailed in the table below, \$95,000 of advertising sales was not invoiced for collection.

Bus Passenger Shelter Program (In-house Operations) Sales Not Invoiced

Fiscal Year	Number of Contract(s)	Total Net Amount (Not invoiced)
2011	1	2,329
2012	29	77,787
2013	16	14,634
Total	46	\$ 94,750

Source: ISAP Software

As detailed in the table below, advertising revenue of \$196,000 was not recorded in MDT’s accounting records.

**Bus Passenger Shelter Advertising Receivables not Recorded in FAMIS
(as of 05/31/13)**

Transaction Fiscal Year	Total Sales	Total Collections	Unrecorded Balances
2011	449,450	392,744	56,706
2012	352,293	228,010	124,283
2013	18,171	3,537	14,634
Total	\$ 819,914	\$ 624,291	\$ 195,623

3. Audit of Community Small Business Enterprise (CSBE) Participation and Utilization in a Sample of County Contracts – New Marlins Ballpark – May 30, 2014

Major Findings/Conclusions

In determining whether the CSBE participation and utilization meet or exceed the requirements of the County Code of 10% participation, we noted the review committee’s goal was only 9.13%, while the construction manager’s goal was 14.68% and the actual participation achieved was 15.67%. The review committee should maximize the percent of utilization of CSBE’s in each contract.

There were significant delays in imposing sanctions for non-compliance. The period from the day of non-compliance to the day the violation was recorded varied from 202 to 642 days.

NON-AUDIT SERVICES COMPLETED

1. Review of Unpaid Toll Violations of the County Fleet – Follow-up – June 19, 2014

The policies and procedures of the OCA require that we perform follow-up activities within one year from the time of a final report to evaluate prior audit recommendations.

Our follow-up review noted the following:

- The amount of unpaid toll violations on record as of February 21, 2013, was \$2 million. All amounts stated include administrative fees, penalties and fines owed.
- From the issuance of OCA’s report on July 31, 2012 through April 3, 2013, the Miami Expressway Authority (MDX) issued 2,855 violations totaling \$566,000 on 1,930 vehicles owned by the County.
- From the issuance of OCA’s report on July 31, 2012 through April 3, 2013, the Florida Department of Transportation (FDOT) issued 392 violations totaling \$65,000 on 234 vehicles.
- The outstanding tolls with MDX for the period July 1, 2004 through June 30, 2014 were settled for \$179,000 in February 2015. ISD will now begin working with the County Attorney’s Office on the outstanding tolls with FDOT.

2. Review of FY 2013-14 Budgets for the Community Redevelopment Agencies (CRAs)

- **November 27, 2013 – NW 79th Street and NW 7th Avenue CRA**
OCA reviewed the budgets for these two CRAs to ensure compliance with applicable Florida State Statutes, and Miami-Dade County Ordinances and Resolutions.

NW 79th Street

OCA confirmed that \$8,600 in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2039.*

NW 7th Avenue

OCA confirmed that \$2.5M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2034.*

- **January 27, 2014 – Naranja Lakes and North Miami Beach CRA**
OCA reviewed the budgets for these two CRAs to ensure compliance with applicable Florida State Statutes, and Miami-Dade County Ordinances and Resolutions.

Naranja Lakes

OCA confirmed that \$2M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2033.*



North Miami Beach

OCA confirmed that \$5M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions.

OCA noted that on December 19, 2006 the BCC approved Resolution No. R-1427-06 extending the life of the Agency from 2015 to 2028.

- **January 31, 2014 - Homestead CRA**

OCA reviewed the Homestead CRA's budget to ensure compliance with applicable Florida State Statutes and Miami-Dade County Ordinances and Resolutions.

OCA confirmed that \$2.7M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2024.*

- **March 3, 2014 – South Miami and Florida City CRAs**

OCA reviewed the budgets for these two CRAs to ensure compliance with applicable Florida State Statutes, and Miami-Dade County Ordinances and Resolutions.

South Miami

OCA confirmed that \$1.6M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. OCA noted that on May 3 2005, the BCC approved Resolution No. R-466-05 extending the life of the Agency from 2005 to 2020.

Florida City

OCA confirmed that \$3.2M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2025.*

- **May 30, 2014 – Miami Beach City Center CRA**

OCA reviewed the Miami Beach City Center CRA's budget to ensure compliance with applicable Florida State Statutes and Miami-Dade County Ordinances and Resolutions.

OCA confirmed that \$43M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2023.*

- **October 3, 2014 – Midtown Miami, Omni and North Miami CRAs**

OCA reviewed the budgets for these three CRAs to ensure compliance with applicable Florida State Statutes, and Miami-Dade County Ordinances and Resolutions.

Midtown Miami

OCA confirmed that \$3.4M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2037.*



Omni

OCA confirmed that \$29.8M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2030.*

North Miami

OCA confirmed that \$1.8M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. *OCA noted this CRA is scheduled to sunset in 2016.*

PROJECTS CURRENTLY IN PROGRESS

1. Beacon Council - Resolution No. 552-09

Resolution No. R-552-09, adopted May 5, 2009, directed the OCA to prepare quarterly reports to the BCC on the Beacon Council's use of the eight percent (8%) portion of the local business tax revenue for economically disadvantaged neighborhoods as previously utilized by the Metro-Miami Action Plan (MMAP) Trust.

The Beacon Council has provided the OCA information with supporting documentation relating to Targeted Urban Areas and Enterprise Zones' closed projects, visitations analysis and expense allocations relating to use of the eight percent (8%) portion of the business tax allocation. OCA has reviewed the information and a report is being drafted.

Status: Reporting phase.

2. Review of Community Action Agency Operations (currently Community Action & Human Services (CAHS)) – Follow-up

The objectives of the initial review were to:

- Access the alignment of program operations with legislative intent
- Access the compliance of programs' fiscal management with fiscal policies
- Access the control environment for the agency's operations



A follow-up audit was performed to determine whether appropriate corrective actions have been taken.

Status: Reporting phase.

3. Audit of Internal Controls for the Protection of Electronically Stored Personal and Health Information of Miami-Dade Public Housing Agency (PHA) (currently Public Housing & Community Development (PHCD)) – Follow-up

The objectives of the initial audit were to access the adequacy and operational effectiveness of physical, administrative and technical controls designed for protecting the confidentiality and integrity of personally identifiable and health information of PHA clients.

A follow-up audit was performed to determine whether appropriate corrective actions have been taken.

Status: Reporting phase.

4. Audit of Internal Controls for the Protection of Electronically Stored Personal and Health Information of Miami-Dade Department of Human Services (DHS) (currently CAHS) – Follow-up

The objectives of the initial audit were to assess the adequacy and operational effectiveness of physical, administrative and technical controls designed for protecting the confidentiality and integrity of personally identifiable and health information of DHS' clients.



A follow-up audit was performed to determine whether appropriate corrective actions have been taken.

Status: Reporting phase.

5. Audit of CSBE Participation and Utilization in a Sample of County Contracts

Determine CSBE participation and utilization in compliance with the Code of Miami-Dade County.

Status: Scope of the project was modified into three separate reports which include minority and local business participation as follows:

- Marlins Stadium Contract Participation: Report issued.
- Minority and local business participation which includes a Disparity Study: Fieldwork phase.
- CSBE Participation and utilization in other County Contracts: Fieldwork phase.

6. Audit of Debt Collection Processes Phase II

Provide reasonable assurance of the efficiency and effectiveness of the debt collection processes within the Regulatory and Economic Resources Department. The current *Audit of Debt Collection Processes (Phase I)* revealed that some departments do not send all delinquent accounts receivable to the Finance Department's Credit and Collections Section as required by Implementing Order 3-9. The audit also revealed that departments are not actively collecting Miami-Dade County's code enforcement citations.

Status: Fieldwork phase.

7. Audit of Non-Governmental Entities' Compliance with Lease Agreements for Use of County-owned Properties

Review a sample of County leases with non-governmental entities and provide reasonable assurance that the properties are being used in accordance with lease agreements.

Status: Fieldwork phase.

8. Review of Miami-Dade County Public Health Trust's (PHT) indigent health care costs funded by Surtax and Maintenance of Effort revenues

Resolution No. R-1020-11, dated November 5, 2011, stated that the governing body of the PHT shall be required to ensure that the external auditor for the PHT annually provides certification and explanation to both the governing body of the PHT and to the Commission that all ad valorem/general fund support and surtax revenues that are received are used for the purpose for which they were intended.

Status: Pending. The Commission Auditor has requested from the PHT their external auditor certification and explanation that all ad valorem/general fund support and surtax revenues were used for the purpose for which they were intended.



9. Audit of Miami-Dade Transit (MDT) Warranty Bus Parts

Review the department's internal controls and processes to determine compliance with stipulated warranty provisions to maximize recovery of warranties and to minimize out-of-pocket repair and maintenance costs.

Status: Fieldwork phase.

10. Review of General Services Administration (currently ISD) Pricing Best Practices

Conduct a best practices review of pricing policies for products and services of similar governmental organizations and compare with the policies and practices of GSA (currently ISD).

Status: Preliminary phase. The objective and scope of the project was modified which requires additional fieldwork.

11. Audit of the County's Community Based Organizations (CBOs) grants management process

Review the County's CBOs grants management process for efficiency, effectiveness, and coordination of grant proposals.

Status: Fieldwork phase.

12. Audit of Information Technology Department (ITD) Software Development Process

Determine if current processes for developing systems are adequate for securing confidential and protected information; and examine the software development process to determine effectiveness, efficiency and the ability to prevent waste and project failure.

Status: Entrance conference conducted.

ONGOING PROJECTS

1. Procurement for the Miami-Dade County Military Affairs Board (MAB)

Resolution No. R-868-13, adopted October 22, 2013 (approving Implementing Order 3-59) directed the OCA and the OIG to review all procurements undertaken by the Military Affairs Board. On a quarterly basis, the OCA or OIG shall present a report to the BCC regarding all procurements undertaken by the Military Affairs Board pursuant to the Implementing Order.

Status: A draft report on the first two quarters of FY 13-14 is currently being reviewed by the MAB and will be issued upon receipt of their comments.

2. Oversight of the Performing Arts Center Trust (PACT) - Ordinance No. 07-83

As part of the requirements of Ordinance No. 07-83 and Resolution No. R-141-08, OCA periodically reviews the fiscal activities of the Adrienne Arsht Center operated by the PACT. OCA attended PACT Finance committee meetings to monitor progress.



Status: This project continues until otherwise directed by the BCC.

3. Report/Audit of Various County Departments/Offices/Agencies

These are audits of various County departments/offices/agencies with an initial focus on entities funded by the County's General Fund. The goal is to provide objective analyses so that management and those charged with governance and oversight can use this information to improve program performance and operations, reduce costs, facilitate decision making and contribute to public accountability.

Status: This project continues until otherwise directed by the BCC.

4. Tourism Impact Statement

Resolution No. R-581-11, adopted July 7, 2011, directed the OCA to provide a Tourism Impact Statement on all legislative matters coming before the BCC for approval that may positively or negatively impact Miami-Dade County tourism. *This project continues until otherwise directed by the BCC.*

BCC DATE	RESOLUTION SUMMARY
10/01/2013	Positive Impact: Executing amendment # 1 for contract number A11-SEA-01, change order # 1 and final for contract # 2011-014.05 in the amount of \$422,758. The scope of these contracts is to complete the improvements of cruise terminals D and E at PortMiami, to dock larger cruise ships and to “Home Port” the Carnival Breeze vessel.
11/05/2013	Positive Impact: Amending Crandon Park Master Plan for the Tennis Center Area.
11/05/2013	Positive Impact: Awarding a non-exclusive lease and concession agreement for the North Terminal Marketplace Concessions at MIA to 27 Entrepreneurs Miami International Airport, LLC, D/B/A George Stone Crab.
12/03/2013	Positive Impact: Awarding a non-exclusive lease and concession agreement to Master Concessionair, LLC.
12/03/2014	Positive Impact: Authorizing the funding of 36 grants from the FY 2013-14 first quarter tourist development room tax plan and surtax category to promote Miami-Dade County (MDC) tourism.
12/16/2014	Positive Impact: Authorizing amendment # 2 to the cruise terminal agreement between MDC and NCL (BAHAMAS) Ltd.
12/16/2014	Positive Impact: Directing the County Mayor or the Mayor’s designee to prepare and submit to the BCC a report detailing the feasibility of the development of a soccer stadium facility at the proposed site.
01/22/2014	Positive Impact: Awarding a non-exclusive lease and concession agreement to Airport Subway II, LLC to operate food and beverage concessions at the MIA.
01/22/2014	Positive Impact: Interlocal Agreement between MDC and the Village of Bal Harbor to establish a means to restore, renourish, and retain Bal Harbor Beach.
01/22/2014	Positive Impact: Disbursing up to \$98,000 from the Biscayne Bay Environmental Enhancement Trust Fund for Baynanza 2014, and authorization of the related agreement with the Florida Inland Navigation District to provide up to \$10,000 towards Baynanza 2014 expenses.
02/04/2014	Positive Impact: First amendment to the lease and concession agreement with NewsLink of South Florida, LLC.
02/04/2014	Positive Impact: Establishing Sister Parks and Cultural Facilities Program under which MDC parks and cultural facilities will be paired with willing parks and cultural facilities in other countries so as to foster cultural and informational exchanges between the paired facilities.
03/04/2014	Positive Impact: Waiving the requirements of Implementing Order 3-38, and any and all applicable guidelines for obtaining sponsorships and purchasing goods and services to host the 7 th annual Miami International Agriculture and Cattle Show.
03/18/2014	Positive Impact: Awarding a non-exclusive lease and concession agreement to The Mediterranean Kitchen, LLC.
03/18/2014	Positive Impact: Finalizing negotiations with the developers for parcels 1B and IC of Airport City at MIA and present all necessary leases and agreements to the Board for its consideration and approval.
04/08/2014	Positive Impact: Funding of 33 grants from the FY 2013-2014 Tourist Development Council (TDC) grants, representing the second quarter TDC grants allocations for this fiscal year.
04/08/2014	Positive Impact: Professional Services Agreement between CH2M Hill, Inc. and the County.
05/06/2014	Positive Impact: Accepting and executing the Other Transaction Agreement with the Transportation Security Administration to provide funding for the new Baggage Handling Systems at the MIA terminals.
05/06/2014	Positive Impact: Waiving formal bid procedures and provisions and approving the award of a non-exclusive lease and operating agreement to American Express Travel Related Services Company for American Express Centurion Lounge at MIA.
05/06/2014	Positive Impact: Funding of 28 grants from the FY 2013-2014 TDC grants, representing the third quarter TDC grants allocations for this fiscal year.
05/06/2014	Positive Impact: Creating a holistic customer feedback program with the goal of assisting the County in improving its transportation system.
06/17/2014	Positive Impact: Executing a Performance Based Marquee Event Grant Agreement with Miami Dolphins, Ltd. and its affiliate, South Florida Stadium, to ensure that the Dolphins continue to play in the County for the next 30 years.

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ANALYSES/REPORTS

- Research/Legislative Analyses for BCC Meeting Agendas (various dates). OCA Research Division provided Research Notes for 25 BCC and BCC Special meetings (averaging 34 agenda items per meeting) in support of Commissioners’ consideration of all agenda items.
- On April 2, 2013, the BCC adopted Ordinance No. 13-29, requiring the OCA to complete background research on any person, organization, place or thing that is the subject of a naming, renaming or co-designation item.



In accordance with Ordinance No. 13-29, the Division provided 59 reports as supplements to the BCC agenda items.

- On May 6, 2014, the BCC adopted Resolution No. R-449-14, directing the Commission Auditor to conduct background checks of all individuals serving on evaluation/selection committees, and members of his or her immediate family (spouse, domestic partner, parents, stepparents, children and stepchildren).

In accordance with R-449-14, the Division conducted eight (8) background researches on members serving on Evaluation and Selection Committees and 18 immediate family members.

The background checks are limited to verifying that:

- (1) the selection and/or evaluation committee member or member of his or her immediate family (spouse, domestic partner, parents, stepparents, children and stepchildren) does not control or direct any financial or other interest in any vendor, affiliate of any vendor, or proposed subcontractor of any vendor under consideration by the committee he or she is appointed to;
- (2) none of the owners, officers, or employees of the proposing vendors was an immediate supervisor of the appointed selection or evaluation committee member during the preceding eighteen (18) months; and
- (3) the selection or evaluation committee member or members of his or her immediate family (spouse, domestic partner, parents, stepparents, children and stepchildren) are not currently employed or were previously employed by any vendor, affiliate of any vendor, or proposed subcontractor of any vendor under consideration by the committee he or she is appointed to.

- On July 1, 2014, the BCC adopted Resolution No. R-636-14, directing the Commission Auditor to complete background research on all applicants being considered to serve on County boards and trusts that require nominations and/or appointments by the BCC and to prepare a report detailing the findings of said research.

In accordance with R-636-14, the Division conducted background research for 17 applicants.

- Reports in Response to Commissioner(s) Requests for Information (various dates).

The Division researched and/or conducted 14 special projects, reviews, and surveys to include:

- Survey - On-Demand Transportation E-Apps Regulations, *October 2013*.
- Survey - Red Light Camera 2014 - surveyed seven cities in Miami-Dade County on the use of red light cameras, *February 2014*.
- Stadium information request- Community Benefit Agreements Summary- Football Stadium Historical Data, *March 2014*.
- Survey – Parking Fees at Parks - surveyed 32 municipal Parks and Recreation Agencies within Miami-Dade County, *June 2014*.
- Local Option Gas Tax Update, *June 2014*.
- Survey- Librarian Job Description- Detailed breakdown of the salary range, job description, qualifications, education and training requirements for lead/head Librarians, *June 2014*.
- Children’s Courthouse legislative history, *August 2014*.



PUBLISHED BUDGET REPORTS

- End of Year Amendment and Supplemental Budget (February 28, 2014)
- FY2014-2015 Millage Data (July 11, 2014)
- Departmental Budget Report by Line Item – Expenditures (August 22, 2014)
- FY2014-2015 BCC/Non-Mayoral Budget Review (August 22, 2014)
- First Committee of the Whole Workshop (August 22, 2014) – report encompassed a review of general fund revenues, emergency contingency reserve, current wage distribution by bargaining unit, and additional reference tables and charts.
- FY2014-2015 Proposed Budget (September 3, 2014) – report encompassed a review of proposed new and increased fees, proposed budget adjustments, re-organizations, changes in service delivery, and funding changes.
- Proposed Budget – Position Adjustments by Department (September 3, 2014)
- FY2014-2015 Proposed Budget – Capital Projects (September 10, 2014)
- FY2014-2015 Proposed Budget – Funding for Cultural Activities and Health Care Capitation (September 14, 2014)



SELECTED INTERNAL REPORTS AND ANALYSES

- FY2011-2012 to FY2012-2013: Review of Project Change Orders
- FY2009-2010 to FY2012-2013: Review of Overtime Expenditures
- FY2009-2010 to FY2012-2013: Review of Part-Time Employee Expenditures
- FY2009-2010 to FY2012-2013: Review of Temporary Employee Expenditures
- FY2010-2011 to FY2012-2013: Review of Non-Departmental Reserves
- Review and comparison of Departmental 4th Quarter Budget Reports
- Review of County Gainsharing Programs
- Review of Wellness Programs

COMMISSION INQUIRIES

The Budget Division responded to 104 requests from Commissioners pertaining to various issues and budget items.

FISCAL IMPACT STATEMENTS



Resolution No. R-530-10, adopted May 2010, directed the Commission Auditor to track all agenda items with a fiscal impact for the required financial budgetary impact analysis, and to identify for the BCC those items which do not include the required information. Selected fiscal impact statements are shown as follows:

- October 1, 2013

File #130997 - Resolution authorizing the lease agreement between Miami-Dade County and Tamiami Lakes Plaza, Inc., for the Tamiami Branch Library located at 13250-52 SW 8 Street. This item seeks approval for the execution of a five-year lease agreement (with an additional five-year renewal option) estimated at \$554,792. OCA noted that the Internal Services Department (ISD) intended to submit a supplement to the item to reflect the outcome of the recent renegotiation with the lessor. According to ISD, the supplement will amend the item to reflect the execution of a five-year lease agreement (with an additional five-year renewal option) estimated at \$528,928. This will result in savings of \$25,864 over the term of the lease.

- November 5, 2013

File #131831 - Resolution authorizing the addition of a project to design and construct a new 60 bed domestic violence center to the County's Economic Stimulus Program list of projects. The Homeless Trust has been trying to construct a second shelter for several years. The preliminary estimate for design and construction of this project is \$8,000,000. A 1% Food and Beverage Tax supports the Homeless Trust, of which 15% of the proceeds provide for the construction and operation of domestic violence centers. OCA noted that the estimated annual operating impact was \$2.262 million per year beginning in FY 2016-17, as reflected in the adopted capital plan.

File #131911 - Resolution authorizing the award of a contract for cargo gate modification and process improvements. This PortMiami item will award a professional services agreement in the amount of \$2,475,000 for the analysis, design, design/system criteria, system integration, and construction services for the Cargo Gate Modifications study. OCA noted that the item was included in PortMiami's capital plan under Project 645430, Infrastructure Improvements.

In addition, the project indicated funding from Seaport bonds/loans, with an estimated notice to proceed for November 18, 2013. Upon consultation with PortMiami, OCA further noted that the project is to be



funded from Series 2014 bonds proceeds (with debt service to be paid from Seaport revenues), anticipated to be issued in May 2014. The department would temporarily utilize funds from the County’s General Fund to avoid project delays. Delays will impact access to/from the Port.

- January 22, 2014

File #132408 - Resolution authorizing an agreement for the Miami-Dade Corrections and Rehabilitation Department, Food Services Bureau, to lease office and freezer warehouse space. OCA provided an analysis that compared the current food operation to the proposed food operation and the total cost/benefit. OCA noted that there would be a personnel cost savings, as less supervision would be required, as well as less inmates that would be required for food service, thus available for alternative services.



File #132425 - Resolution requesting the authorization of a federal grant application for \$1.732 million towards the purchase of a two 60-foot, articulated, diesel-electric hybrid buses for the South Miami-Dade Busway Service. The purchase of two new 60-foot diesel-electric hybrid buses will increase the fleet of articulated buses to 27. OCA noted that articulated buses replaced 40-foot buses on the following routes: Biscayne Enhanced Bus Service, Busway MAX, NW 27th Avenue Enhanced Bus Service, Busway Routes, and Flagler Enhanced Bus Service. OCA further stated that a departmental 2009-2010 analysis revealed that a 60-foot articulated bus saves \$.01 in maintenance cost (average cost per available passenger seat mile) when compared to a similar 40-foot bus.

- March 4, 2014

File #140255 - Resolution requesting approval to access the State of Washington contract for electronic monitoring offender services for the Miami-Dade Corrections and Rehabilitation (MDCR) and the Juvenile Services Departments. MDCR is requesting an appropriation of \$2.880 million for a 34 month term, \$3.180 million contract (\$300,000 is to be allocated to the Juvenile Services Department). OCA noted that the electronic monitored house arrest program, approved by court orders, provides significant savings



to the department with the daily cost of an offender in jail at \$156 per day versus home confinement by electronic monitoring at \$22 per day (fiscal year 2012-2013 figures). In addition, MDCR had an overall successful completion rate of 86% for the program in 2013, with the average daily number of participants increasing from 352 in 2010 to 505 in 2013. On average, an offender was monitored for 120 days in 2013. Of the total number of offenders in the program in 2013, 256 returned to jail for various violations. OCA further noted that

the Juvenile Services Department’s Global Positioning System ankle monitoring program is designed to monitor non-violent offenders, coordinate wrap around (collaborative) services within their communities, and provide an alternative to secure detention. According to the Department, of the 54 juveniles placed on electronic monitoring in 2013, for an average of 21 days, 87% completed the program successfully, as compared to 91% in 2011 and 98% in 2012.

- June 17, 2014
File #141267 - Resolution requesting an option-to-renew contract for forensic odontology services for the Medical Examiner. OCA noted that the allocation for the first four years of this contract was \$336,000 during which 106 cases were evaluated with 91 identities legally established through dental workups, and another 15 cases evaluated without identities legally established. It is the Medical Examiner's belief that it is more cost-effective to contract this service rather than have a dentist on staff for cases requiring forensic odontology.

OTHER BUDGET ACTIVITIES

Revenue Estimating Conference – On May 7, 2014, OCA met with staff from the Office of Management and Budget, the Finance Department, and the Mayor's Office to discuss and review discretionary revenues as presented by the administration.

Staff Training – OCA Budget Division staff received refresher and familiarization training on the following:

- Budget Analysis Tool (BAT)
- Capital Improvements Information System (CIIS)



Board Directives

In accordance with Resolution No. R-256-10, OCA and ITD implemented the Directives Database Tracking System to monitor and follow-up on the completion of board directives. This system generates reminders to assignees, on each subsequent Mondays, to notify them of upcoming deadlines and pending updates. Status reports, with supplemental information, are submitted to the BCC on a quarterly basis.

Annual Independence and Ethics Statement

OCA's work products are intended to add value to the BCC's consideration of policies, practices and operations of Miami-Dade County and shall be based on facts, evidence and analysis, without interference or undue influence by outside elements. Independence permits employees to render the impartial and unbiased judgments essential to the proper conduct of audits, analyses, and other non-audit services.



To enable addressing and avoiding potential impairments to independence, each professional OCA staff member is required to complete and sign an Annual Independence and Ethics Statement listing any known impairments to independence. The form is approved by the Commission Auditor and kept in OCA's personnel folders. *A copy of OCA's Annual Independence and Ethics Statement is appended as Exhibit 2.*

Tracking of Staff Time

OCA is expected to ensure that an appropriate balance is maintained between audit, legislative and other accountability activities. In order to accomplish this objective, the Commission Auditor implemented the Sage Software Timesheet to track and manage the workload within the office. This system can be used for other purposes such as to assist management in evaluating an employees' performance within a particular project and also to provide a database to assist staff in compiling the Annual Report, Work Plan and other strategic planning.

Staff Training

All OCA staff members are encouraged to continue their professional education and to demonstrate their proficiency by obtaining professional certifications.

- OCA auditors perform work under Generally Accepted Government Accounting Standards (GAGAS) and are individually responsible to obtain every two (2) years, at least 24 hours of Continuing Professional Education (CPE) that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.
- Since OCA auditors are involved in planning, directing, or reporting on GAGAS assignments, they also need, at a minimum, an additional 56 hours of CPE (for a total of 80 hours of CPE in every 2-year period) that enhances the auditor's professional proficiency to perform audits or attestation engagements.
- Auditors with professional certifications, such as certified public accountants and certified internal auditors, must comply with the CPE requirements of their professional certification, if such certification is a job requirement, is used to justify a pay supplement, and/or is used in the auditor's OCA business cards, nameplates, email or other work products.

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Exhibits

Exhibit 1 - Commission Auditor's Duties

- Ordinance No. 03-2, adopted by the BCC on January 23, 2003, delineated OCA's functions and responsibilities as authorized by the Home Rule Charter Amendment.
 - Provided authority for OCA access to all books and records of all departments, boards, agencies, and other entities of the County;
 - Specified responsibilities for audits; management and legislative analyses; program evaluations; review of proposed budgets and revenue forecasts; fiscal analyses of County policies, services and contracts; and, if requested by the BCC, preparation of a budget;
 - Indicated that the work of OCA is not intended to duplicate that of the County's internal auditor, Inspector General or Clerk of the Circuit and County Courts although audits or investigations may from time to time address issues arising from the same function or activity;
 - Required that matters regarding fraud, abuse or illegality be referred to the Office of the Inspector General for follow-up;
 - Stipulated that the organization and administration of OCA is required to be sufficiently independent to ensure that no interference or influence external to the office could adversely affect the independence and objectivity of the Commission Auditor;
 - Clarified that the Commission Auditor reports solely to and receives direction from the BCC;
 - Required the Commission Auditor to submit a Work Plan for each fiscal year for approval by the BCC;
 - Indicated that the approved Work Plan may be amended by a majority vote of the members present to meet circumstances and address concerns of the BCC; and
 - Directed that the Commission Auditor will, without amendment to the Work Plan, respond to requests for assistance from individual members of the BCC provided the response requires a relatively minor effort that can be accomplished without disruption to the approved Work Plan.

- Ordinance No. 03-65, adopted April 8, 2003, directed the County Manager to develop a schedule and apply performance based program review principles in reviewing the programs of each County department and agency, including all trusts and entities falling under the jurisdiction of Miami-Dade County government, at least once every eight years, commencing with the Fiscal Year 2004-2005 Budget Cycle. The ordinance directed that all performance based program reviews be performed in coordination with OCA. [Note: Subsequently superseded by Ordinance No. 05-136, Governing for Results, which does not have the same requirements for OCA.]

- FY 2004-05 Adopted Budget, adopted September 23, 2004, instituted requirement for OCA review of certain HIV/AIDS community based organizations' expenditures pursuant to General Fund contracts.

- Ordinances No. 05-15 and 07-76, adopted January 20, 2005 and June 26, 2007, respectively, required OCA review and periodic reporting of the Manager's exercise of authority delegated in Section 2-8.1 of the Code, which section is entitled "Contracts and purchases generally."



- Ordinance No. 05-26, adopted January 27, 2005, established a twelve-month Expedited Purchasing Program (EPP) pilot project and required the OCA to review, evaluate and periodically report on the operation of the EPP. Ordinances No. 06-15 and 07-49, adopted January 24, 2006 and March 8, 2007, respectively, each extended the duration of the EPP and retained provisions requiring OCA review and reporting.
- Resolution No. R-195-05, adopted February 1, 2005, directed the Commission Auditor to review, analyze and make a recommendation to the BCC regarding all budget amendments proposed by the County Manager.
- Ordinance No. 07-45, adopted March 6, 2007, required that long and short term financial and capital improvement plans containing estimates be developed utilizing a professional revenue estimating process. Participants include, but are not limited to, the Director of the Office of Strategic Business Management, the Director of the Finance Department, and the Commission Auditor, or their respective designees.
- Resolution No. R-506-07, adopted April 26, 2007, which created a Budget Section within OCA and authorized nine (9) additional positions.
- Ordinance No. 07-83, adopted June 26, 2007, conditioned the County's grant to the Performing Arts Center Trust (PACT) of \$4.1 million in operational subsidies, and any prospective funding, upon the PACT's agreement to County Manager and Commission Auditor oversight.
- Resolution No. R-917-07, adopted July 26, 2007, required OCA observe the County's contract negotiations for the purchase of optical scan voting equipment. This project ended with BCC approval of the contract award on November 6, 2007.
- Ordinance No. 08-08, adopted January 10, 2008, amended Section 2-1795 of the Code, provided:
 - Requirements for OCA's coordination with the Office of Strategic Business Management in the development of the proposed budget;
 - Timeline and process requirements for OCA's budget review, analyses and recommendations;
 - Authority for OCA access to any and all financial, data, and reporting systems of the County and access to all books, records, memoranda and other documents, including both those internally or externally created, of all departments, boards, agencies, and other entities of the County;
 - OCA maintenance of information as confidential and/or exempt from disclosure to the extent required by law; and
 - Direct inquiries by OCA to any officer, agent, or employee of any department, board, agency or other County entity to clarify matters under his or her purview.
- Ordinance No. 08-42, adopted May 6, 2008, extended the term of the Expedited Purchasing Program (EPP) through March 16, 2009 and modified the program description to no longer call it a pilot program. The requirement for Commission Auditor's review and evaluation of the EPP remained, although any reference to frequency was removed.



- Ordinance No. 08-86, adopted July 1, 2008, amended Article XLVII of the Code of Miami-Dade County, Florida, relating to the Metro-Miami Action Plan Trust. The Trust shall present quarterly financial reports including a current statement of all accounts, to the Commission Auditor and the County Manager.
- Resolution No. R-229-09, adopted March 3, 2009, directed the Commission Auditor to include with each agenda item placed on the agenda, a copy of the legislative analysis for that particular item.
- Resolution No. R-552-09, adopted May 5, 2009, directed the Commission Auditor to prepare quarterly reports to the Board of County Commissioners on the Beacon Council's use of eight percent of the business tax previously used by the Metro-Miami Action Plan Trust.
- Ordinance No. 09-104, adopted November 17, 2009, amended Section 2-1795 of the Code, relating to procedures to be followed in the preparation and adoption of the County's annual budget. This ordinance provided that a Committee of the Whole, rather than the Budget Conference Committee, will meet between August 15th and the first budget hearing and between the first and second budget hearings to review and discuss the proposed budget in accordance with the Commission's approved budget priorities and policy objectives and the findings, results, and recommendations of the Commission Auditor.
- Resolution No. R-256-10, adopted March 2, 2010, directed the Commission Auditor to utilize the directives database maintained by the Clerk of the Board to track and follow-up on directives and requests contained therein.
- Resolution No. R-258-10, adopted March 2, 2010, directed the County Mayor to include in all award items presented to the Board of County Commissioners for ratification under the County's Stimulus Plan, the names of all firms awarded contracts, details describing the solicitation process used to select such firms awarded contracts, details describing the solicitation process awards. The Mayor is further directed to present this information to the Commission Auditor and to the Board of County Commissioners prior to ratification by the Board of County Commissioners.
- Resolution No. R-530-10, adopted May 4, 2010, directed the Commission Auditor to track all agenda items with a fiscal impact for the required financial budgetary impact analysis and to identify for the Board those items which do not include the required information. Any item, other than a Commission sponsored item, without the required information cannot be heard by the Board.
- Ordinance No. 10-36, adopted June 3, 2010, amending Section 2-1795 of the Code of Miami-Dade County, Florida related to procedures to be followed by the Commission Auditor in the preparation and adoption of the County's Annual Budget. This ordinance provided that the Commission Auditor prepare a separate budget for the BCC and all departments and divisions that report to the Board. In addition, the committee amendment provides that the Commission Auditor shall review any mid-year and year-end budget amendments proposed



by the Mayor and present his or her recommendations to the Board regarding such proposed amendments.

- Ordinance No. 10-43, adopted July 8, 2010, created the Miami-Dade County Performance and Efficiency Commission (PEC). The Office of the Commission Auditor will provide primary staff support to the PEC and its committees to include providing requested information, developing reports and assisting the PEC in drafting the quarterly reports required by this ordinance.
- Ordinance No. 10-46, adopted July 8, 2010, amended Section 2-481 of the Code of Miami-Dade County related to the Commission Auditor's access to information. This ordinance provided that access to information shall be provided to the Commission Auditor within five (5) business days from the date of the Commission Auditor's request; provided, however, if it is not reasonably possible to comply with the Commission Auditor's request within five (5) days, then access to the requested information shall be provided within the limited reasonable time necessary to retrieve the information. The information must be provided in the medium requested if the record is maintained in that medium.
- Ordinance No. 10-85, adopted December 7, 2010, relating to the rules of procedure of the Board of County Commissioners; amending section 2-1 of the Code of Miami-Dade County, Florida, regarding placement of agenda items sponsored by County Mayor upon inclusion of information required by Resolution No. R-530-10; and providing severability, inclusion in the code, and an effective date.
- Resolution No. R-30-11, adopted January 20, 2011, established the Miami-Dade County Hospital Governance Taskforce to study and report on alternative models for operating the Public Health Trust to ensure it has the governing and financial structure necessary to fulfill its crucial mission. The Office of the Commission Auditor will provide primary staff support to this Taskforce.
- Resolution No. R-581-11, adopted July 7, 2011, directed the Commission Auditor to provide a Tourism Impact Statement on certain legislative matters before the County Commission; and the Office of Intergovernmental Affairs shall track bills in the Florida Legislature for potential impact on Miami-Dade County tourism.
- Ordinance No. 12-46, adopted July 3, 2012, amended Section 2-1 of the Code of Miami-Dade County, Florida relating to rules of procedure of the Board of County Commissioners that pertain to the Annual Budget; amending Sections 2-1793 through 2-1796 and Sections 2-1798 through 2-1800 of the Code of Miami-Dade County, Florida related to strategic and business planning, the development, review and form of the County's annual line item budget, managerial accountability and performance, performance based program review, reserve funds and the line item budget format; amending Resolution No. R-96-05 relating to quarterly reporting of long-term vacant positions.
- Ordinance No. 13-29, adopted April 2, 2013, amending Section 2-1 of the Code of Miami-Dade County, Florida; requesting that the Commission Auditor complete background research on the person, organization, place or thing that is the subject of a naming, renaming



or co-designation item and prepare a report detailing the findings of said research; directing the Clerk of the Board to place the report on the agenda as a supplement; providing severability, inclusion in the code and an effect date.

- Resolution No. R-868-13, adopted October 22, 2013, approving the Implementing Order 3-59, the Commission Auditor and Inspector General shall review all procurements undertaken by the Military Affairs Board pursuant to this Implementing Order. On a quarterly basis, the Commission Auditor or Inspector General shall present a report to the Board of County Commissioners regarding all procurements undertaken by the Military Affairs Board pursuant to this Implementing Order.
- Resolution No. R-449-14, adopted May 6, 2014, directing the Commission Auditor to conduct background checks on members serving on Evaluation and Selection Committees.
- Resolution No. 541-14, adopted June 3, 2014, amending the Commission Auditor's Annual Work Program to include the task of analyzing the County's Budget to identify savings that can be attained without impacting delivery of services; and directing the Commission Auditor to report the results of this analysis within sixty days; and directing the Mayor or the Mayor's Designee to provide the Commission Auditor with access to the information needed to accomplish such task in a timely manner.
- Resolution No. R-636-14, adopted July 1, 2014, directing the Commission Auditor to complete background research on applicants being considered to serve on County Boards and Trusts that require nominations and/or appointments by the Board of County Commissioners and to prepare a report detailing the findings of said research.



Exhibit 2 – OCA Annual Independence & Ethics Statement**ANNUAL INDEPENDENCE & ETHICS STATEMENT****Name:** _____**Position:** _____

Independence – The work of the Office of the Commission Auditor (OCA) must be free in fact and appearance from personal, external and organizational impairments to independence. Independence permits the impartial and unbiased assessments that are essential to the conduct of OCA’s mission. OCA is presumed to be free of organizational impairments to independence when analyzing or auditing organizations under the Mayor or external entities. However, impairments to independence can also be personal or external in origin.

We expect OCA staff to maintain independence in the conduct of all assigned work; to be objective, fair, and impartial; and to conduct themselves so that subjects of our analyses and audits, and third parties will see our office in this way. Each staff member must promptly notify the Commission Auditor of any situation that would impair the staff member’s or the office’s independence in their work, or that might lead others to question it. If there is any doubt about whether a situation may be perceived as impairing independence, resolve the question in favor of disclosure.

As to this date, the following are areas in which I may have impairment(s) to independence: (Details may be communicated to the Commission Auditor separately).

Ethics – OCA staff members are to be guided in their work by the ethical principles of: public interest; integrity; objectivity; proper use of government information, resources and position; and professional behavior. OCA staff are also required to comply with applicable provisions of ethics-related laws and policies that apply to employees of the Board of County Commissioners including, but not limited to, the:

- Code of Ethics for Public Officers and Employees (Florida Statutes, Chapter 112, Part III);
- Citizens’ Bill of Rights (Miami-Dade County Home Rule Charter);
- Miami-Dade County Conflict of Interest and Code of Ethics Ordinance, (Code, Section 2-11.1); and
- Protection of Employees Disclosing Specified Information (Code, Section 2-56.28).

Affirmations – By my signature below, I affirm that:

I am not aware of any circumstances that might impair my ability to be independent in my work or that might lead others to question it, except as indicated above or on attached pages. I am responsible for compliance with ethic-related laws and policies that apply to employees of the Board of County Commissioners. I will make timely written notification in the event other circumstance(s) arise that might impair or appear to impair independence with respect to my work.

Signed by: _____
*Employee***Approved by:** _____
*Commission Auditor***Date:** _____**Date:** _____

Exhibit 3 – Acronyms

AO	Administrative Order
ASD	Animal Services Department
BAT	Budget Analysis Tool
BCC	Board of County Commissioners
CAHS	Community Action & Human Services
CAO	County Attorney's Office
CBO	Community Based Organizations
CIIS	Capital Improvement Information System
CITT	Citizen's Independent Transportation Trust
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CRAs	Community Redevelopment Agencies
CSBE	Community Small Business Enterprises
DHS	Department of Human Services
DOH	Department of Health
EPP	Expedited Purchasing Program
FAMIS	Financial & Accounting Management Information System
FDCCS	Finance Department Credit & Collection Section
FDOT	Florida Department of Transportation
FY	Fiscal Year
GAGAS	Generally Accepted Government Accounting Standards
ISD	Internal Services Department
ITD	Information Technology Department
LLC	Limited Liability Corporation
OCA	Office of the Commission Auditor
OIG	Office of Inspector General
MDCR	Miami-Dade Corrections & Rehabilitation
MDFR	Miami-Dade Fire Rescue
MDPD	Miami-Dade Police Department
MDT	Miami-Dade Transit
MDX	Miami-Dade Expressway Authority
MIA	Miami International Airport
MMAP	Metro-Miami Action Plan
PACT	Performing Arts Center Trust
PEC	Performance and Efficiency Commission
PHCD	Public Housing & Community Development
PHT	Public Health Trust
PWWD	Public Works & Waste Management
R- #	Resolution #
RER	Regulatory and Economic Resources
RFP	Request for Proposal
RFRO	Resourcing for Results Online
TRIM	Truth in Millage
UAP	User Access Program
UMSA	Unincorporated Municipal Service Area
WASD	Water and Sewer Department

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MIAMI-DADE BOARD OF COUNTY COMMISSIONERS

**Stephen P. Clark Center (*Government Center*)
111 N.W. First Street, Miami, FL 33128
www.miamidade.gov**

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