



FY 2014-15

**ANNUAL REPORT
OFFICE OF THE COMMISSION AUDITOR**



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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: March 3, 2016

SUBJECT: Commission Auditor's Fiscal Year 2014-2015 Annual Report

The Fiscal Year (FY) 2014-2015 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 seven (7) 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 156 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 24 Board of County Commissioners (BCC) and all 54 Committee agendas (as per Chairman Jean Monestime), 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 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

The best way to find yourself is to lose yourself in service to others. Mahatma Gandhi

Professional service is the mantra on which the Office of the Commission Auditor is built. We believe that skill and good judgment are essential qualities to produce quality service to the Board. Together with a team of Certified Public Accountants, Certified Internal Auditors, experienced budget and research analysts, we have furnished the Board with policy analyses, program evaluations, budgetary reviews and other vital information pertaining to services that impact the residents of Miami-Dade County.

Over the past year, the Office of the Commission Auditor has acquired additional responsibilities to include providing research notes for all six committees namely Trade & Tourism, Strategic Planning & Government Operations, Unincorporated Municipal Service Area, Transit & Mobility Services, Metropolitan Services and Economic Prosperity. This task has been shared evenly among our three sections: Audit, Budget and Research. My professional staff has diligently researched and provided legislative information to Committee members to assist with critical decision making on various items. Our Research Division continues to conduct an increased amount of background research on any person, organization, place or thing that is the subject of a naming, renaming or co-designation; members who serve on County boards and trusts, and members serving on evaluation and selection committees. Our Audit Division continues to be involved in various audits, including the Audit of Miami-Dade Transit Warranty Bus Parts and Audit of Information Technology Department 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 Chairman Jean Monestime and his staff for the leadership and direction throughout the year. Their support is gratefully appreciated.

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

Regards,

A handwritten signature in black ink, appearing to read 'Charles Anderson', written in a cursive style.

TABLE OF CONTENTS

Memorandum

Message from the Commission Auditor

Table of Contents

Introduction

Mission Statement	1
Objectives	1

Organization of the Office of the Commission Auditor

Table of Organization	2
-----------------------------	---

FY 13-14 Accomplishments

Audit Division

Audits Completed.....	3
Non-Audit Services Completed.....	4
Projects Currently in Progress	4
Ongoing Projects	6

Budget Division

Published Budget Reports	8
Selected Internal Reports and Analyses	8
Commission Inquiries	9
Fiscal Impact Statements.....	9
Other Budget Activities.....	10

Research Division

Analyses/Reports	11
Shared Research Assignment	12

Other Activities

Board Directives.....	13
Tracking of Staff Time	13
Staff Training.....	13
Annual Independence and Ethics Statement	13

Exhibits

1. Commission Auditor's Duties	15
2. Annual Independence and Ethics Statement	20
3. Acronyms	21

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Miami-Dade County
Fiscal Year 2014-2015 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.*

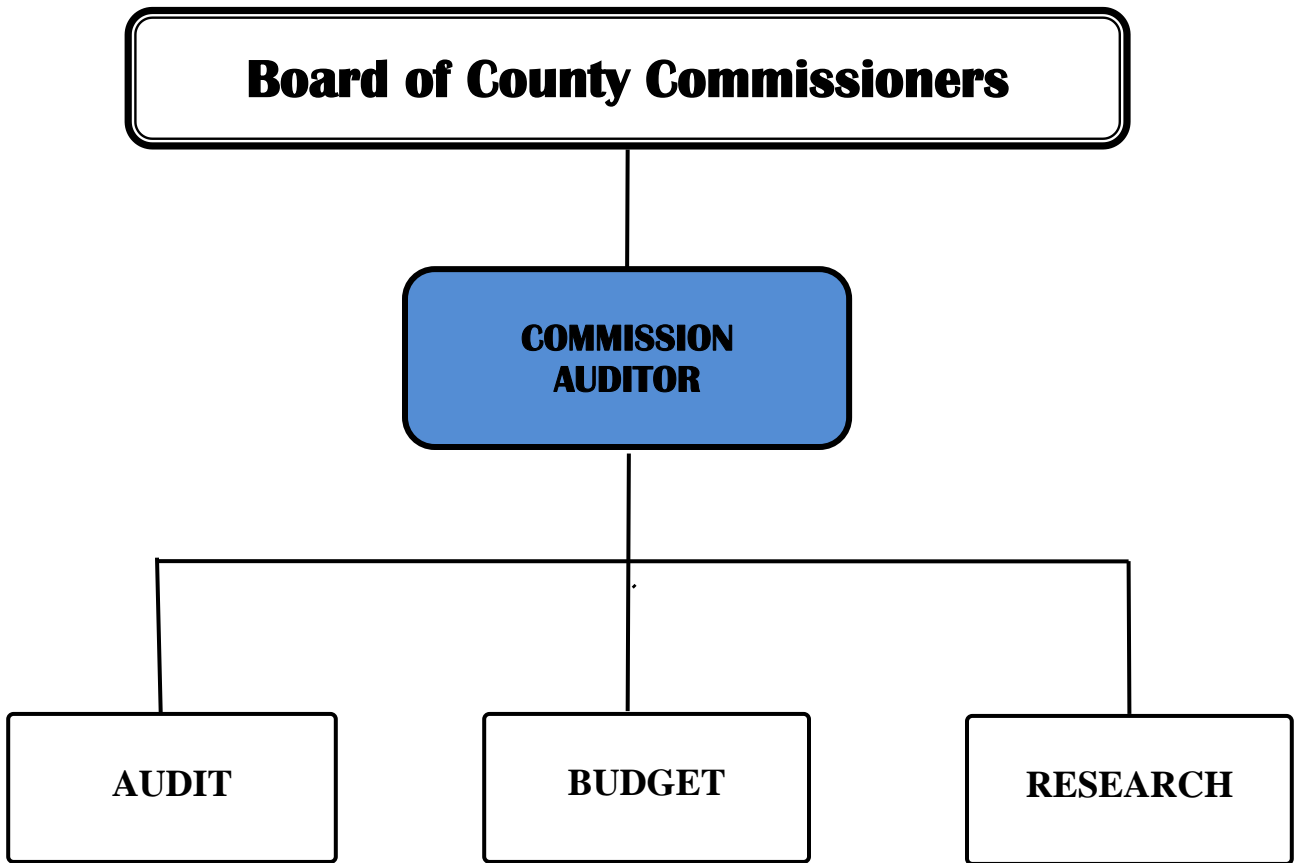
MISSION STATEMENT

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 Internal Controls for the Protection of Electronically Stored Personal and Health Information of Miami-Dade Public Housing and Community Development (PHCD) – Follow-up - May 5, 2015**

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 PHCD clients.

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

Major Findings/Conclusions

Our follow-up audit revealed that PHCD and ITD have made substantial progress in remediating the audit findings. Two of the above findings have been fully resolved, six have been partially resolved, and one has not been resolved. The two findings that are fully resolved are henceforth closed.

2. **Audit of Internal Controls for the Protection of Electronically Stored Personal and Health Information of Miami-Dade Community Action and Human Services Department (CAHSD) (Previously DHS) – Follow-up - May 8, 2015**



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.

Major Findings/Conclusions

Our follow-up audit revealed that DHS and ITD have made substantial progress in remediating the audit findings. Five of the above findings have been fully resolved, and three have been partially resolved. The five findings that are fully resolved are henceforth closed.

3. **Review of Community Action and Human Services Department (CAHSD) Operations – Follow-up – May 8, 2015**

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 agency operations

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

Major Findings/Conclusions

Our follow-up audit revealed that CAHSD has made substantial progress in remediating the audit findings. Three of the above five findings have been fully resolved, one has been partially resolved, and one has not been resolved. The three findings that were fully resolved are henceforth closed.

NON-AUDIT SERVICES COMPLETED

1. **Review of the FY 2014-15 Budget for the Naranja Lakes Community Redevelopment Agency (CRA)** – November 3, 2014

OCA confirmed that \$3M in budgeted expenses was in compliance with all Statutes, Ordinances and Resolutions. OCA noted this CRA is scheduled to sunset in 2033.

2. **Project Management Analysis** – June 1, 2015



This special study determined the following: how many filled and budgeted project manager or equivalent positions were in various departments; workload description and number of projects that each project manager/equivalent oversaw; how were project managers/equivalents evaluated; and how did project managers/equivalents evaluate the work performed by contractors.

3. **Transit Fare Corporate Discount Program (CDP) Analysis** – July 7, 2015

This special study reviewed the CDPs of three other major metropolitan areas (San Diego Transit System, Dallas Rapid Transit, and Metropolitan Atlanta Transit Authority) that are similar to MDT's CDP. We compared the four CDPs in categories of fare discount, revenue generated, level of ridership, number of participating businesses, and the number of employees participating through those businesses during a three year period (2012 - 2014).

4. **Comparison of the Internal Services Department (ISD) Print Shop Pricing vs. Commercial Vendors Pricing** - July 7, 2015

This special study compared the ISD printing costs versus other Commercial Vendors: Staples; FedEx; and Office Depot/Max.

PROJECTS CURRENTLY IN PROGRESS

1. **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 May 30, 2014
- Minority and local business participation which includes the Disparity Study: Reporting phase.
- CSBE Participation and Utilization in other County Contracts: Reporting phase.

2. 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.

3. 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: Exit Conference Scheduled.

4. 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: OCA will meet with the County Attorney for guidance on how to proceed with this review.

5. 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.

6. 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: Fieldwork phase.

7. Audit of the County’s Community Based Organizations (CBO) grant management process

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

Status: Fieldwork phase.

8. 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 and efficiency and the ability to prevent waste and project failure.

Status: Fieldwork phase.



ON-GOING PROJECTS

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 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 portion of the business tax allocation.

Status: A report for FY 2010, 11, 12 and 13 was issued on February 24, 2015.

2. Procurement of the Miami-Dade County Military Affairs Board - Resolution R-868-13

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 report on the first two quarters of FY 13-14 was issued on March 8, 2015.

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

As part of the requirements of Ordinance No. 07-83 and Resolution R-141-08 approved by the BCC, 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.

4. Board Directives

Resolution No. R-256-10, adopted March 2, 2010, directed the OCA to utilize the Directives Database maintained by the Clerk of the Board to track and follow-up on directives and requests contained herein. Status reports, with supplemental information, are submitted to the BCC on a quarterly basis.

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

5. 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 General Funds. 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: As needed.

6. 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.

Status: The following table summarizes Tourism Impact Statements presented to the BCC:

BCC DATE	RESOLUTION SUMMARY
10/07/2014	Positive Impact: Preparing a plan for the development, design, and construction of a Black History Museum located on the waterfront in either Museum Park, PortMiami or Watson Island.
12/02/2014	Positive Impact: Approving award of a non-exclusive lease and operating agreement with IMCMV Holdings, Inc., for a privately financed restaurant initiative for Hotel MIA food and beverage operations at Miami International Airport.
01/21/2015	Positive Impact: Approving the funding of 35 grants for a total of \$456,650 from the FY 2014-2015 Tourist Development Council Grants Program for the first quarter.
02/03/2015	Positive Impact: Waiving the requirements of Implementing Order 3-38 for obtaining sponsorships and purchasing goods and services to host the 8 th Annual Miami International Agricultural, Horse, and Cattle Show on April 10-12, 2015.
02/03/2015	Positive Impact: Negotiating agreements with all parties for the use of FIU Stadium as the temporary home stadium for a new Major League Soccer franchise based in Miami-Dade County.
03/03/2015	Positive Impact: Recommending the funding of 32 grants for a total of \$399,850 from the FY 2014-2015 Tourist Development Council Grants Program for the second quarter.
03/03/2015	Positive Impact: Rescinding resolution No. R-1062-13 and directing the Mayor or Designee to negotiate and finalize the terms of agreements with all necessary parties for the development of a soccer stadium facility for a new Major League Soccer franchise at the former Orange Bowl Stadium.
04/21/2015	Positive Impact: Awarding of a Professional Service Agreement to Arquitectonica International Corporation, with a total compensation amount not to exceed \$2,398,680, for a total contract term of four years.
05/05/2015	Positive Impact: Awarding of the professional services agreement to Burns & McDonnell Engineering Company, Inc., for the South and Central terminals Checked Baggage Inspection Systems at MIA.
06/02/2015	Positive Impact: Approving the funding of 30 grants for a total of \$277,450 from the FY 2014-2015 third quarter meeting of the Tourism Development Council Grants Program.
06/30/2015	Positive Impact: Approving the funding of a grant in the amount of \$75,000 from the Fiscal Year 2014-2015 Targeted Initiatives grants to the Museum of Contemporary Art, Inc.
09/16/2015	Positive Impact: Approving funding of 16 grants for a total of \$128,800 from the FY 2014-2015 fourth quarter of the Tourist Development Council Grants Program-Room Tax Plan.
09/16/2015	Positive Impact: Authorizing the execution of a non-binding Memorandum of Understanding by and between Miami-Dade County and Royal Caribbean Cruises, Ltd., providing for RCL to lease land from the County at the Port of Miami.

PUBLISHED BUDGET REPORTS

- End of Year Supplemental Budget (April 20, 2015)
- Mid-Year Supplemental Budget (June 26, 2015)
- FY2015-2016 Millage Data (July 10, 2015)
- FY2015-2016 Proposed Budget (August 21, 2015) – report encompassed a review of general fund revenues, emergency contingency reserve, current wage distribution by bargaining unit, and additional reference tables and charts.
- FY2015-2016 Proposed Budget – Capital Projects (August 26, 2015) – report encompassed a review of capital projects that had notable changes.
- FY2015-2016 Proposed Budget – Fee Adjustments (September 1, 2015) – report encompassed a review of proposed new and increased County fees.
- FY2015-2016 Proposed Budget – First Committee of the Whole (September 2, 2015) – report encompassed issues that were raised by various Commissioners.
- FY2015-2016 Proposed Budget (September 10, 2015) – report encompassed a review of position adjustments and Departmental budget adjustments.



SELECTED INTERNAL REPORTS AND ANALYSES

- FY2012-2013 to FY2014-15: Review of Performance Measures
- FY2013-2014 to FY2014-2015: Publications, Subscriptions, Memberships
- FY2014-2015: Review of Metrobus Overtime Expenditures
- Various reports regarding issues on Courthouses
- Active DROP Employees
- Review of the County's Span of Control
- Review of the County's Employment Practices - Disparity
- Report on Capping Base Salaries
- MDT Bus/Rail Costs vs. Other Agencies
- Employees and County Population
- Strategic Plans for 10 Counties
- Overview of No-Kill Mandate

COMMISSION INQUIRIES

The Budget Division responded to 156 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:

- February 18, 2015
File #142823 - Resolution authorizing award of a design-build contract to Ric-Man Construction Florida, Inc. in the total amount of \$11,326,347 with a total contract term of 910 days for a project entitled “Design-Build Services for Replacement of Water Mains and Service Conversions in the Shenandoah Area. This item included the Media Relations Group, LL as a sub-consultant. According to the Water and Sewer Department, the general duties for this sub-consultant will include the following:
 - Establish a process for achieving effective community awareness and public involvement
 - Identification of all stakeholders including homeowners, businesses and schools that would be affected by the design and construction of water and/or sewer projects
 - Field assessments
 - Creating database and/or mailing list of affected parties
 - Creation and graphics development for informational materials including fact sheets, frequently asked questions, letters, door hangers, etc.
 - Attending pre-construction meetings and ongoing progress meetings
 - Scheduling and coordinating project information workshops/open houses/homeowners/community meetings
 - Engage stakeholders in maintenance of traffic plans throughout construction phase
 - Mailings as needed

- March 17, 2015
File #150352 - Resolution authorizing the award of a contract for sixty-four articulated hybrid-drive (i.e., diesel-electric) buses (60-foot) in the amount of \$71,387,000. According to Miami-Dade Transit (MDT), the County was in the process of selecting a vendor to design, build, operate and maintain a compressed natural gas (CNG) fueling infrastructure for MDT. That solicitation includes 40-foot CNG buses, but no 60-foot CNG buses. Also, there is no definite date yet when the CNG fueling infrastructure will be ready for operation; however MDT does have grants already in place for 60-foot hybrid-drive buses for the South Dade Busway, Biscayne Corridor, and NW 27th Ave Corridor. More importantly, more than 50% of MDT's bus fleet is past retirement age and mileage and if the Department does not acquire the 60-foot hybrid-drive buses, it will impact MDT's ability to provide reliable bus service until the CNG infrastructure and buses are in place.

OTHER BUDGET ACTIVITIES

Revenue Estimating Conference – On April 28, 2015 and June 23, 2015, 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 BAT (C-BAT)
- Smart View
- Bid-Tracking System (BTS)
- Scorecard Training
- Annual Governmental Public Sector Educational Webinar
- Emerging issues in the Public Sector
- Governmental Accounting and Auditing Update and Nonprofit Accounting and Auditing Update
- Internal Audit Transformation Conference
- Risk Based Auditing and Foreign Corrupt Practices Act (FCPA) Risk Assessment Seminar
- Fraud Conference
- Risk and Compliance



RESEARCH ANALYSES/REPORTS

- Research/Legislative Analyses for BCC Meeting Agendas (various dates). OCA Research Division provided Research Notes for 17 BCC meetings 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 52 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 66 background researches on members serving on Evaluation and Selection Committees.

The background checks are limited to verifying that:

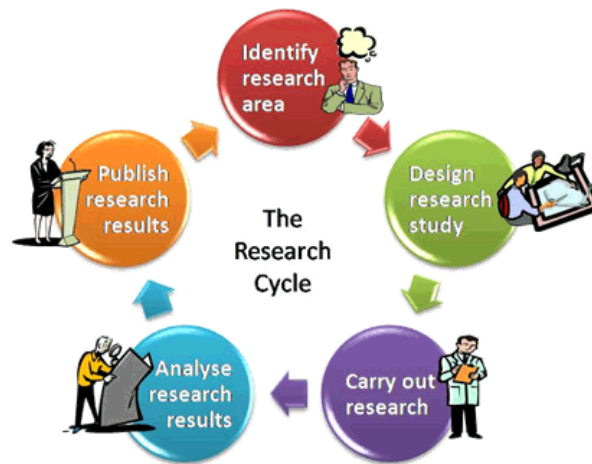
- (1) the selection and/or evaluation committee member or members of his or her immediate family (spouse, domestic partner, parents, stepparents, children and stepchildren) does not control or direct any financial or other interest in any vendor, affiliate of any vendor, or proposed subcontractor of 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 49 applicants.

SHARED RESEARCH ASSIGNMENT

- On February 10, 2015, a memorandum from the Office of the Chair directed OCA to provide research and legislative notes to the newly formed committees. Staff gathered information and conducted research, including comparative analysis of programs and policies of other governmental agencies around the country.

COMMITTEE	2015 MEETING DATES	PREPARED BY
Economic Prosperity	3/12, 4/16, 5/14, 6/11,7/9, 8/27, 10/15, 11/13, 12/10	Research
Metropolitan Services	3/11, 4/15, 5/13, 6/10, 7/8, 8/26, 10/14, 11/12, 12/9	Research
Strategic Planning & Government Operations	3/10, 4/14, 5/12, 6/9, 7/7, 8/26	Budget
	10/13, 11/10, 12/8	Research
Trade and Tourism	3/12, 4/16, 5/14, 6/11, 7/9, 8/27, 10/15, 11/13, 12/10	Audit
Transit and Mobility Services	3/11, 4/15, 5/13, 6/10, 7/8, 8/26, 10/14, 11/12, 12/9	Audit
Unincorporated Municipal Service Area	3/10, 4/14, 5/12, 6/9, 7/7, 8/26	Budget
	10/13, 11/10, 12/8	Research



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.

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.

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.*



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Exhibit 1 - Commission Auditor's Duties (*Prior and Current*)

- 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;
- 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.
- Ordinance No. 15-44, adopted June 2, 2015, relating to the rules of procedure of the Board of County Commissioners; amending Section 2-1 of the Code of Miami-Dade County, Florida; requiring a separate vote on County budget at public budget hearings; establishing County policy to require later than 48 hours prior to the first and second budget hearings. The ordinance directs the Commission Auditor to prepare and maintain a list of all issues raised in conjunction with the budget approval process as set forth in subsection (d)(1). The Commission Auditor shall distribute such list to each member of the Board no later than forty-eight (48) hours prior to the scheduled commencement of the first budget hearing.
- Ordinance No. 15-58, adopted June 30, 2015, relating to approval of the County Budget; amending Section 2-1795 of the Code of Miami-Dade County, Florida to revise the duties of the Commission Auditor and the roles and timing of Commission Committees related to the budget.
- Ordinance No. 15-87, adopted September 1, 2015, amending Article XXXI of the Code of Miami-Dade County, Florida to locally adopt the spirit underlying the principles of the convention on the elimination of all forms of discrimination against women, an international treaty; amending Section 2-477 of the Code of Miami-Dade County, Florida to gather data regarding economic development, health and safety, and education of women in Miami-Dade County; amending Section 2-269 of the Code of Miami-Dade County Commission for Women to analyze such data and to report to the Board.



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
BAT	Budget Analysis Tool
BCC	Board of County Commissioners
BTS	Bid-Tracking System
CAHSD	Community Action & Human Services Department
C-BAT	Capital-Budget Analysis Tool
CBO	Community Based Organizations
CDP	Corporate Discount Program
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CRAs	Community Redevelopment Agencies
CSBE	Community Small Business Enterprises
DHS	Department of Human Services
FCPA	Foreign Corrupt Practices Act
FIU	Florida International University
FY	Fiscal Year
GAGAS	Generally Accepted Government Accounting Standards
GSA	General Services Administration
ISD	Internal Services Department
ITD	Information Technology Department
OCA	Office of the Commission Auditor
MDT	Miami-Dade Transit
MIA	Miami International Airport
PACT	Performing Arts Center Trust
PHCD	Public Housing & Community Development
PHT	Public Health Trust
R- #	Resolution #
SPGOC	Strategic Planning & Government Operations Committee
TMSC	Transit and Mobility Services Committee
TTC	Trade and Tourism Committee
UAP	User Access Program
UMSC	Unincorporated Municipal Service Area Committee
WASD	Water and Sewer Department

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