



**Agenda Item No. 1H1**  
May 1, 2012

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

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

**TO:** Honorable Joe A. Martinez, Chairman, and  
Members, Board of County Commissioners

**FROM:** Charles Anderson, CPA  
Commission Auditor

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**DATE:** May 1, 2012

**SUBJECT: Commission Auditor's Work Plan: CY 2012 Supplement**

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This supplement provides CY 2012 revisions for the Audit Section of the Commission Auditor's Work Plan, dated May 10, 2011. Brief status updates are included for on-going audit projects. Additional details of prior fiscal year accomplishments, for all sections, were separately published in the Commission Auditor's FY 2010-11 Annual Report dated, December 22, 2011 (attached).

Previously issued Commission Auditor's work plans have been fairly consistent, particularly in work plans for our Research (*formerly Legislative*) and Budget Divisions. With this supplement, it is my intent to provide a "changes only" supplement to the previously approved audit work plan, thereby reducing the need to republish similar information for each year.

Please file this supplement together with the Commission Auditor's CY 2011 Work Plan.

Attachment 1: CY 2012 Supplement

Attachment 2: FY 2010-11 OCA Annual Report

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Attachment 1  
CY 2012 Supplement to the Commission Auditor's Work Plan

**New Audit Projects**

1. *Review of Miami-Dade County PHT's Indigent Health Care Costs Funded by Surtax and Maintenance of Effort Revenues.*

This study will include, but not limited to, review and verification of indigent health care costs of Jackson Health Systems as provided by KPMG. Resolution No. R-1020-11, dated November 15, 2011, states 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". For FY 2011-12, the total budgeted subsidy for the operation, maintenance and administration of Jackson Memorial Hospital is \$321 million (\$185 million from one-half percent surtax on countywide sales, use, rentals, admissions and other transactions, and \$133 million from countywide general funds). This project, as well as other projects with the PHT, will focus on sharing of ideas and best practices.

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

This audit will review the department's internal controls and processes to determine compliance with stipulated warranty provisions to maximize warranties recoveries, and to minimize out of pocket repair and maintenance cost. The OIG's previous report, titled *MDT's Bus Service Parts Warranty Coverage*, (dated March 23, 2006), will be used to define scope and objectives and follow up on previous findings.

3. *Audit of MDT Advertisement Revenue Collection Program.*

This audit will review the department's internal controls for advertising revenue collection. There are contracts covering revenue generated by (1) Bus Passenger Bench Program (2) Bus Passenger Shelter Program, and (3) Transit Vehicles Metrorail Stations and Busway Kiosks. The revenue collected for FY 2010-11 was approximately \$3.1 million.

4. *Audit of Property Exempt from Taxation per Florida Statutes.*

These properties include, but not limited to, properties exclusively used for religious, literary, scientific or charitable purposes. The audit objective is to determine if the claimed exemptions match the use of the property. The audit will review internal controls and processes used by the Property Appraiser to validate exemptions on these properties.

5. *Second External Quality Control Review (Peer Review).*

This review will be coordinated by the Association of Local Government Auditors (ALGA) to verify compliance with Government Auditing Standards for the period of October 1, 2008 through September 30, 2011.

Attachment 1  
CY 2012 Supplement to the Commission Auditor's Work Plan

**Audit Projects in Progress from Previous Work Plan**

1. Review of Procurement Processes, including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees.
2. Review of the Manager's Exercise of Authority Delegated Pursuant to Section 2-8.1 of the Code of Miami-Dade County – Required by Section 2-8.1 of the Code. Project continues until otherwise directed by the BCC.
  - *Status: 99% completed. Projects 1&2 are combined and a single report will be issued. Reporting phase; draft report submitted for review; anticipate audit report 3<sup>rd</sup> quarter FY 2011-12.*
3. General Services Administration Pricing Best Practices Review.
  - *Status: 90% completed. Project delayed due to additional field work done to address issues raised during the reporting phase. Reporting phase; anticipate audit report 4<sup>th</sup> quarter FY 2011-12.*
4. Audit of CSBE Participation and Utilization in a Sample of County Contracts.
  - *Status: 50% completed. Project has been modified to include minority and local business participation. Anticipated delays due to field visits being postponed as requested by project manager at Marlins Stadium. Field Work phase; anticipate audit report 4<sup>th</sup> quarter FY 2011-12.*
5. Audit the County's Community Based Organizations (CBO) grant management process.
  - *Status: 90% completed. Reporting phase; anticipate audit report 4<sup>th</sup> quarter FY 2011-12. The project was delayed due to the overwhelming response of over 100 CBO organizations.*
6. Audit of Internal Controls for the Protection of Electronically Stored Personal and Health Information.
  - *Status: 85% completed. Reporting phase; anticipate 4<sup>th</sup> quarter FY 2011-12. The project was delayed as special software for testing controls had to be ordered.*
7. Audit of Debt Collection Process. Project modified into two phases. Phase II will be included in the CY 2013 work plan.
  - *Status: 75% completed. Field work phase I in progress; anticipate audit report 3<sup>rd</sup> quarter FY 2011-12.*
8. Audit of Accountability for Computer Equipment Purchased During FY 2008-09 and 2009-10.
  - *Status: 85% completed. Reporting phase; anticipate audit report 4<sup>th</sup> quarter FY 2011-12. Project delayed due to reorganization changes and staff adjustments.*
9. Audit of User Access Program (UAP) Exemptions.
  - *Status: 25% completed. Field work phase; Project was delayed as requested information from the FAMIS legacy systems of UAP exemptions was received in December 2011 from the Finance Department. Analysis of data will be performed in March 2012. Anticipate audit report 4<sup>th</sup> quarter FY 2011-12.*
10. Audit of Non-Governmental Entities' Compliance with Lease Agreements for Use of County-owned Properties.
  - *Status: 25% completed. Field work phase; Project reassigned due to reorganization and staff adjustments. Anticipate audit report 4<sup>th</sup> quarter FY 2011-12.*

Attachment 1  
CY 2012 Supplement to the Commission Auditor's Work Plan

**Non-Audit Services**

1. Beacon Council
  - Resolution No. R-552-09, adopted May 5, 2009, directed OCA to prepare quarterly reports to the Board of County Commissioners on The Beacon Council's use of the eight percent (8%) of the business tax previously used by the Metro-Miami Action Plan Trust (MMAP).
  - *Status: OCA and Beacon Council are working on a format for reporting the uses of the eight percent (8%) of local business tax revenues.*
2. Staff Support to the Performance and Efficiency Commission (PEC)
  - The PEC was established to obtain private and public sectors input on the performance and efficiency of the operations of Miami-Dade County, recommend improvements and monitor implementation of recommended changes. OCA is assigned to provide primary staff support to the PEC.
  - *Status: Project continues until otherwise directed by the BCC.*
3. Oversight of the Performing Arts Center Trust (PACT) - (BCC - Ordinance No. 0783)
  - Grant of \$4.1 million in operational subsidies and any prospective funding was conditioned upon the PACT's agreement to County Manager and Commission Auditor oversight.
  - *Status: Project continues until otherwise directed by the BCC.*
4. Staff Support to the Hospital Governance Taskforce
  - The HGT was established 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. OCA is assigned to provide primary staff support to the Miami-Dade County Hospital Governance Taskforce (HGT).
  - *Status: Project continues until otherwise directed by the BCC.*
5. Report/Audit of Various County Departments/Offices/Agencies
  - These are audits of various County department/offices/agencies with an initial focus on entities funded by General Funds. The goal is to provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making and contribute to public accountability.
  - *Status: As needed.*

**Audit Projects Closed During Calendar Year 2011 and 2012**

1. Community Action Agency Operations
  - *Report issued on January 21, 2011*
2. Miami-Dade County Score Card Utilization Survey Results
  - *Report issued on February 3, 2011*
3. Miami-Dade Debt Obligations as of January 31, 2011
  - *Report issued on February 25, 2011*
4. Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department
  - *Report issued on June 29, 2011*

Attachment 1  
CY 2012 Supplement to the Commission Auditor's Work Plan

5. Auditors' Budget Assignments – Multiple reports included in Commission Auditor's budget reports, including multiple analyses on: Opportunities for Savings and/or Revenue Enhancements; Impact of County Millage Options for Hypothetical Properties; and Community Based Organizations
  - *Report issued on August 23, 2011*
6. Report/Audit of Various County Department/Offices/Agencies: Medical Examiner Department
  - *Report issued on September 8, 2011*
7. Report/Audit of Various County Department/Offices/Agencies: Department of Cultural Affairs
  - *Report issued on December 21, 2011*
8. Report/Audit of Various County Department/Offices/Agencies: Office of Emergency Management
  - *Report issued on February 15, 2012*

**Miscellaneous Requests for Assistance**

Respond to oral requests for assistance from individual members of the BCC provided the response requires a relatively minor effort that can be accomplished without disruption of the approved work plan.



OFFICE OF  
THE  
COMMISSION  
AUDITOR

# FY 2010-11 ANNUAL REPORT



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

**MEMORANDUM**

**TO:** Honorable Chairman Joe A. Martinez  
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:** December 22, 2011

**SUBJECT: Commission Auditor's FY 2010-11 Annual Report**

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The Fiscal Year 10-11 Annual Report for the Office of the Commission Auditor (OCA) is submitted in accordance with Sec. 2-479 of the Code. The report summarizes the accomplishments of the office, to include audits completed, follow-ups and other miscellaneous activities. During the year, the OCA continued to provide the highest quality professional services by:

- Successfully completing and presenting a line item budget format, at the request of Chairman Joe Martinez, to the Board of County Commissioners for future consideration and use;
- 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;
- Reviewing approximately 95 BCC and Committee agendas;
- Providing analytical budgetary reports and approximately 61 responses during the FY 11-12 budget cycle;
- Providing detailed financial costs and budgetary impacts analysis for items with a fiscal impact as per Resolution R-530-10;
- Providing professional staff support to the nineteen (19) member Performance and Efficiency Commission created by the Board of County Commissioners (BCC) in April 2010;
- Providing professional staff support to the twenty (20) member Miami-Dade County Hospital Governance Taskforce created in January 2011; and subsequently wrote the Final Report for the Board of County Commissioners;
- Providing Tourism Impact Statements as certain legislative matters before the County Commission as per Resolution R-581-11; and
- Responding to formal and informal requests from the BCC on important County matters.

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

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### Memorandum

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# Miami-Dade County **FY 2010-11 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 duties is appended as Exhibit 1.*

## **MISSION STATEMENT**

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

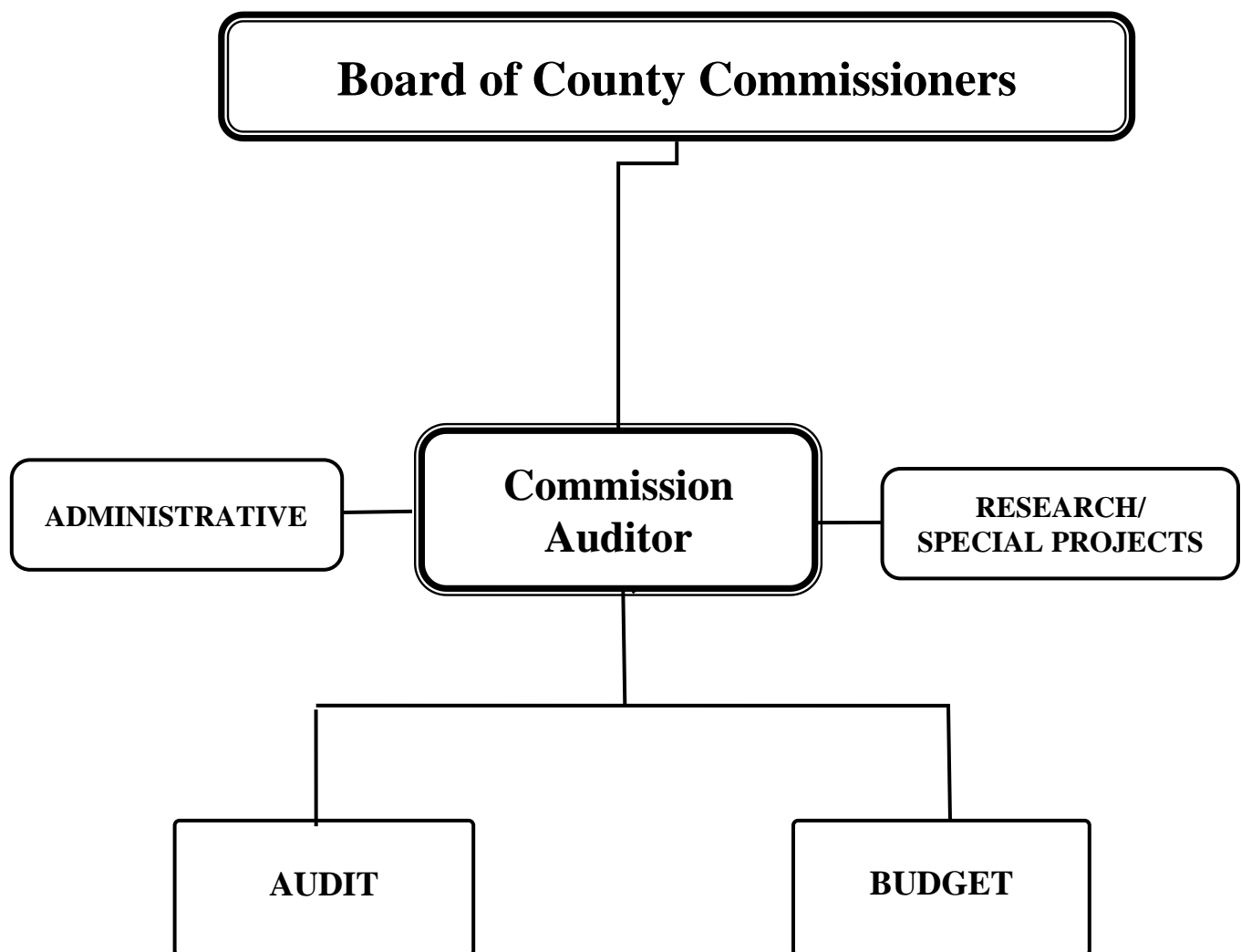
## **OBJECTIVES**

The objectives of the OCA are:

1. To review the reasonableness of all revenue estimates included in the Mayor and County Manager'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 Sub-committee 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 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 County Manager and County personnel and provide periodic reports to the BCC as needed.
8. To prepare and conduct briefings related to legislative agendas upon the request of the BCC or a commissioner.
9. To review the proposed budget and revenue forecast.
10. To recommend fiscal analyses to County policies, services and contracts; if requested by the commission.



**TABLE OF ORGANIZATION (Restructured)**



**AUDITS**

**1. Review of Community Action Agency Operations (January 21, 2011)**

Major Findings/Conclusions:

**A. Program Fiscal Management and Reporting**

Finding 1. Additional federal funds may be available to reimburse indirect costs of programs funded by federal awards.

CAA did not prepare “indirect cost rate proposals” that are required by OMB Circular A-87 in order for state and local governmental units to seek reimbursement for indirect costs. The “indirect cost rate” calculates the proportion of indirect costs each program should bear. It is the ratio (expressed as a percentage) of the indirect costs to a direct cost base.

Instead, CAA allocated indirect cost to the divisions/programs based on the amount budgeted for each program/division. The methodology in use was not calculated based on the proportion of benefits provided to each program.

**B. Program Administration and Service Delivery**

Finding 2.1. Improvements are needed in Weatherization Assistance Program and Low-Income Home Energy Assistance Program (WAP-LIHEAP) project file documentation and program reporting.

Finding 2.2. Improvements are needed in evaluations of clients’ homes and in documentation of agreements with clients prior to commencement of WAP work.

**C. General Control Environment**

Information Technology (IT) General Controls

Finding 3. CAA needs a formal information security management program and needs to urgently correct identified control weaknesses for better protection of its information assets.

Quality Improvement/Continuous Monitoring

Finding 4. Quality Improvement Reviews of CAA operations were not conducted as frequently as required by CAA operational procedures.

Corrective Actions Taken By County Manager:

CAA did not concur with some of our recommendation and OCA provided clarifications where they did not concur. CAA provided an action plan to address the findings included in this report.

Significant findings which have not been fully addressed by Management

TBD; follow-up is in progress.

## **2. Feasibility Study of Consolidating Certain Functions of the Police Department and Corrections and Rehabilitation Department (June 29, 2011)**

This study was aimed at promoting efficiency by eliminating duplication and generating savings that could be redirected to front line services or other critical public safety issues.

OCA expanded the scope of this study to include the Review of Departmental Tables of Organization. The objective of this review was to identify opportunities to improve services to residents by shifting resources with minimal fiscal impact. The expansion in scope was due to significant overlap in both projects.

### Conclusions:

- MDPD and MDCR will continue to maintain efficiency and effectiveness if they operate as separate and independent departments.
- MDPD and MDCR are already cooperating in the area of training in order to provide more effective and efficient public safety services for Miami-Dade County.
- The balance between overhead or indirect service and direct service employees is reasonable.

### Consolidating Certain Functions

We concentrated on three key areas where consolidation of certain functions might promote efficiency and possibly generate savings that could be redirected to front line service or other critical public safety issues. Our areas of concentration were training, recruitment and fleet management.

### Observations

Although consolidation of some of these recruitment functions may be an appealing idea, the traits and skills required to perform the jobs successfully vary significantly. Selection must be thorough and in line with the different areas of public safety. The goal of leveraging economies of scale, reducing duplication of service and lowering overall operating costs should be balanced with placing the best suited candidates in these appropriate public safety positions.

Due to the particular nature of law enforcement activities of MDPD, the operations of Fleet Management Bureau (FMB) require strict confidentiality in order to maintain, not only the integrity of active criminal investigations, but to protect police personnel conducting high-liability investigations. In addition, most law enforcement situations demand specialized fleet, and FMB employees' knowledge of researching and implementing vehicle improvement that enhance MDPD's performance and effectiveness must be maintained.

We also took into account the size of MDPD and MDCR relative to the public safety organizations that have consolidated functions. Consolidation of functions may require establishing new organizational structures, reporting relationships and job responsibilities; redirecting resources to accommodate the new organizational structure which may include

physical relocation of staff; establishing new policies and procedures and consolidating computer systems.

Other factors considered were cost, culture, management, philosophy and municipalities with size and structure similar to Miami-Dade County.

Review Of Departmental Tables of Organization (TOs)

Observations

OCA determined that the balance between overhead or indirect service and direct service employees in the two departments reviewed was reasonable. As a result, risk associated with shifting resources was assessed at low and no further work was deemed necessary. In cases where it will be desirable to shift resources, the fiscal impact of retraining, reassignment and reclassification may outweigh the benefits.

The number of jail inmates per correctional officer in Florida was 4.6 on June 30, 1999. As of August 2010, the number of jail inmates per correctional officer in Miami-Dade had decreased to approximately 2.9.

A review of MDPD table of organization confirmed that Miami-Dade County is eighteenth among the 50 largest law enforcement agencies with full-time sworn personnel responding to calls for service to the public.

Corrective Actions Taken By Management

None were required. MDPD and MDCR concurred with the observations and conclusions cited in the report.

Significant findings which have not been fully addressed by Management

None.

**3. Budget Compliance Study – Medical Examiner Department (September 8, 2011)**

Major Findings/Conclusions:

Finding 1. Lack of adequate procedures for safeguarding assets

The ME was able to provide us with satisfactory and adequate supporting and reconciling documents in all areas reviewed except an instance of lack of adequate procedures for safeguarding furniture and equipment. The ME did not have the Property Action Form (PAF) required by GSA to evidence the pickup of surplus or obsolete assets.

Lack of auditable property trail could result in the occurrence of innocent errors or intentional misuse or abuse of capital inventory assets.

Corrective Actions Taken By Management

The Medical Examiner Department concurred with the findings of the report, and has since hired a new procurement/human resource officer (AO3) who has been trained by DPM in County procedures regarding these issues and back-up staff has been assigned to also assist with these duties. The department complies with capital inventory reconciliation procedures.

Significant findings which have not been fully addressed by Management

None

**NON-AUDIT SERVICES**

**1. Miami-Dade County Debt Obligations as of January 31, 2011 (February 25, 2011)**

The objectives of the report were: to compile the County's debt obligation as of January 31, 2011, including both Non-Proprietary as well as Proprietary Debt; to categorize it by the pledged funding source of repayment or primary pledge; and to include a listing of debt approved and not yet issued.

Miami-Dade County Total Outstanding Existing Debt Service (Principal and Estimated Interest Payable through Maturity)\* as of January 31, 2011:

– General Obligations Bonds	\$ 1,650,105,951	6%
– Special Obligation Bonds/Notes	<u>\$ 6,139,924,002</u>	<u>22%</u>
Total Non-Proprietary Debt Service	\$ 7,790,029,953	28%
– Revenue Bonds	\$19,082,075,924	69%
– Sunshine Loans	<u>\$ 863,569,224</u>	<u>3%</u>
Total Proprietary Debt Service	<u>\$19,945,645,148</u>	<u>72%</u>
Total Debt Service	<u>\$27,735,675,101</u>	<u>100%</u>

**2. Miami-Dade County Scorecard Utilization Survey Results** (February 03, 2011)

This report, requested at the November 5, 2010 Performance and Efficiency Commission (PEC) Organizational Subcommittee Hearing, is a summary of a blind survey conducted December 1, thorough December 8, 2010 concerning County scorecard utilization and effectiveness.

**3. The Beacon Council** (BCC - Resolution No. R-552-09)

Resolution No. R-552-09, adopted May 5, 2009, directed OCA to prepare quarterly reports to the Board of County Commissioners on The Beacon Council's use of the eight percent (8%) of the business tax previously used by the Metro-Miami Action Plan Trust (MMAP). MMAP was subsequently renamed the Miami-Dade Economic Advocacy Trust by Ordinance 09-70

OCA and Beacon Council are working on a format for reporting the uses of the eight percent (8%) of local business tax revenues.

**4. Oversight of the Performing Arts Center Trust (PACT)** – (BCC – Ordinance No. 07-83)

Grant of \$4.1 million in operational subsidies and any prospective funding was conditioned upon the PACT's agreement to County Manager and Commission Auditor oversight.

**5. Staff Support to the Performance and Efficiency Commission (PEC)** (BCC – Ordinance No. 10-43)

The PEC was established to obtain private and public sectors input on the performance and efficiency of the operations of Miami-Dade County, recommend improvements and monitor implementation of recommended changes. OCA is assigned to provide primary staff support to the PEC.

**6. Staff Support to the Hospital Governance Taskforce** (BCC – Resolution No. R-30-11)

The HGT was established 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. OCA is assigned to provide primary staff support to the Miami-Dade County Hospital Governance Taskforce (HGT).

**ON-GOING PROJECTS**

1. Review of Procurement Processes, including Change Orders, Sole Source Contracts, Debarment and Suspension Procedures, and Selection Committees

Parts addressed by separate reports. Portions completed or in progress as separate projects. [Completed: Review of User Access Program (UAP); Audit of Purchasing Card Program; Bid Selection, Selection Committee Process Report, and three reviews of the Expedited Purchasing Pilot Project.] OCA expanded the scope of this audit to include the Review of the Manager's Exercise of Delegated Authority Pursuant to Section 2-8.1 of the Code, due to significant overlap in both projects.

*Status: Project is in report writing phase.*

2. General Services Administration Pricing Best Practices Review (GSA)

*Status: Project is in report writing phase.*

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

*Status: Fieldwork in progress.*

4. Audit of County's CBO Grant Management Process

*Status: Fieldwork in progress.*

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

Department of Cultural Affairs

*Status: Project is in report writing phase.*

6. Audit of Internal Controls for the Protection of Electronically Stored Personal and Health Information.

*Status: Fieldwork in progress.*

7. Audit of Debt Collection Processes.

*Status: Fieldwork in progress.*

8. Audit of Accountability for Computer Equipment Purchased During FY 2008-09 and 2009-10.

*Status: Fieldwork in progress.*

9. Audit of User Access Program (UAP) Exemptions.

*Status: Fieldwork in progress.*

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

*Status: Fieldwork in progress.*

11. Beacon Council

*Status: Project continues until otherwise directed by BCC. (Non audit service)*

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

*Status: Project continues until otherwise directed by the BCC. (Non audit service)*

13. Staff Support to the Performance and Efficiency Commission (PEC)

*Status: Project continues until otherwise directed by the BCC. (Non audit service)*

14. Staff Support to the Hospital Governance Taskforce

*Status: Project continues until otherwise directed by the BCC. (Non audit service)*

**ANALYSES/REPORTS**

- Legislative Analyses for BCC Meeting Agendas (Various dates). OCA Legislative Staff published 178 legislative analyses in support of Commissioner's consideration of agenda items for 95 BCC meetings, to include Committee meetings, special meetings and workshops.
- Reports in Response to Commissioner Requests for Information (Various dates). OCA Legislative Staff researched and/or conducted various special projects in support of individual Commissioner's requests for information.

**RESEARCH PROJECTS**

- Survey of Governing Boards - Top 20 Counties Nationwide
- First Source Hiring Programs Research
- Head Start Program Status Report
- Roadway Beautification Project
- School Board/ Office of Inspector General Interlocal Agreement Research
- External Independent Auditing Services Research
- Local Option Gas Tax Research
- Implementing Order Project
- STS RFP 709 Historical Review Project
- Composition of Sales Tax Research
- Billboards and Murals Historical Review
- PHT Legislation Chart



**SPECIAL ASSIGNMENT**

From Chairman Joe A. Martinez

**LINE ITEM BUDGET PROJECT**

OCA was tasked by the Chairman of the BCC to develop line item expenditure projections by Department for the proposed FY 2011-12 budget. Using available expenditure resources including: Financial Accounting Management Information System (FAMIS), Automated Budget Development System (ABDS), and Resources for Results Online (RFRO), OCA created a 2,000 page Excel based, budget by department, and BCC Committee as a prototype for an automated line item budget system to be input by each department during the budget development process.

In addition to a line item budget proposal, OCA created a conceptual system design in which detailed departmental expenditure/revenue information must roll-up to the Department/Program/Activity levels provided in the Proposed Budget, and should provide the BCC with a starting point base budget, for each line item. Changes approved by the BCC to the Adopted Budget may also be reflected at the line item level as needed. The line item budget must contain each department's projected end-of-current fiscal year expenditures and revenues. Standardized assumptions and comments should be provided indicating to the BCC how the projections were determined. This provides the Commission with the estimated annualized costs of continuing services, and may become the base line for the BCC to make important funding decisions.

The success of developing an automated line item budget for the BCC is reliant upon each County department being responsible for entering and maintaining the necessary detail with the functionality of aggregating the information as presented in the Proposed/Adopted Budget Books. Changes to budget projections at summarized levels require modifications to be made at the lowest detail level. Streamlining the duplication of information and data entry efforts is essential to providing data consistency and supporting information. This will increase efficiency within the County and improve the quality and transparency of information available to the Commission for decision making purposes.



**FISCAL IMPACT STATEMENTS**

Resolution 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 Board those items which do not include the required information. Selected fiscal impact statements are shown as follows:

- March 1, 2011
  - Contract Award Recommendation between ABC Construction Inc. and Miami-Dade County through its Aviation Department (MDAD for the MIA Back Terminal D-H LSMP Implementation, Projects A155B2, A155B3 & A155B4, in the amount of \$2,477,097.50). The item states the funding source as the Capital Improvements Program (CIP); actually this is not a revenue resource but an activity plan.
  - Resolution approving Restructuring Sunshine State County Loans Regarding Tax Exempt Commercial Paper Revenue Notes and Bonds Issued for Miami-Dade County. The Item would benefit from a table illustrating the prior debt against the restructured debt.
  - Resolution authorizing Acceptance of Grant Funding on behalf of Miami-Dade County from the United States Department of Transportation (USDOT), Federal Transit Administration (FTA) for Fiscal Year 2010, Section 5307 Formula and Section 5309 Fixed Guideway Modernization Grants Programs in the Amount of \$64,635,793. The federal funding sources in this item are similar to those recently frozen by FTA items pending resolution of audit findings.
- May 3, 2011
  - Resolution approving the County's Debt Management Policy, does not address a basic "best practices" principle listed by the Government Finance Officers Association (GFOA), and does not follow R-388-10 considerations; specifically Debt Limits.
- May 17, 2011
  - Resolution ratifying the Mayor or Mayor's designee's action to apply for, receive, and expend United States Economic Development Administration funds. This ratification allows for the expenditure of a \$100,000 grant from the U.S. Department of Commerce Economic Development Administration to build Phase I of an economic development portal for the County. OCA contacted Administration and was informed that the grant would be used to fund portal development staff for the application, web design and publishing. The County

match, which was funded from the General Fund, consists of the following items that already exist in support of the portal environment:

\$ 7,800 – Administrative support and project management  
\$ 23,400 – Portal design  
\$ 68,000 – Portal infrastructure, including GIS tools and licensing  
\$100,000

- June 7, 2011
  - Resolution authorizing a Supplemental Grant Program Agreement for Transit's Northeast Passenger Activity Center in the amount of \$293,485. The agreement requires an equivalent local match which is to come from future bond proceeds.
  - Award of Contract No. RFP737, Employee Testing and Medical Assessment Services in the amount of \$1.5 million. The prior two contracts for these services revealed that the requested budget appears overestimated.
- July 7, 2011
  - Ordinance authorizing Issuance of \$400 million Building Better Communities Commercial Paper Notes. Total BBC bonds issued as of September 30, 2010, is \$750.6 million, with a current outstanding (in the aggregate) total debt service of \$1.463 billion. Estimated debt service for \$400 million in CP notes, according to the OSBM, is not available at this time due to variability of market conditions and the property roll performance. It is anticipated that some funds from the CP notes will be used to complete currently approved BBC projects.
- September 1, 2011
  - Resolution creating Implementing Order 3-9 Accounts Receivable Adjustments. OCA recommended the following adjustments to the Implementing Order (IO):
    - A segregation of duties must exist between who deems an account to be uncollectible and who is authorized to adjust the account.
    - If all delinquent accounts will go to CCS, then it would fall on CCS's purview to make the determination that a specific account is deemed uncollectible, and a procedure should be developed or spelled out regarding when and how CCS will advise the Department Directors that the account is now deemed uncollectible. At that point, the Department Director may authorize the adjustment, after reading the documentation of uncollectability provided by CSS.
    - It should be clarified that no accounts will be authorized for adjustment that have not aged a stated minimum amount of time (e.g. less than six (6) months), and which is variable by department.

- Every department must prepare a report including all accounts adjusted during the year, bearing the Department Director's signature, that could be matched, on a case by case basis, to reports prepared by CCS advising of the uncollectability of an account.
- A procedure for accounts over \$10,000 should be defined similar to the current write-off procedure that requires the BCC to approve accounts over \$500.
- There should be a procedure to determine who deems an account to be uncollectible and who is authorized to adjust the account. Lack of clear guidance on this issue creates an opportunity for fraud, collusion between management and vendors, and other issues where a lack of checks and balances exists.

### **PUBLISHED BUDGET REPORTS**

- FY 09-10 End of Year Budget Amendments (March 7, 2011)
- FY 09-10 End of Year Supplemental Budget (March 7, 2011)
- Analysis of County employees participating in Florida's Deferred Retirement Option Program (DROP) from March 6, 2011 through FY 2015-16. ( March 1, 2011)
- Analysis of the three (3) percent savings plan initiated by the Administration for FY 2010-11 (April 28, 2011)
- Committee of the Whole Workshop Review to include: Alternatives to Close the FY 2011-12 Budget Gap, General Fund Revenues, Emergency Contingency Reserve Analysis, General Fund Support for Operating Expenditures, Current Wage Distribution by Bargaining Unit, Service Impacts from Proposed Budget Reductions, County Rent Analysis, Sources and Uses of County Funds, Operating Expenditures by Strategic Area, 10-Year History of: Expenditures per Capita, Personnel Cost, Debt Per Capita, and Bargaining Unit Savings from proposed labor concessions (August 23, 2011)
- FY 2011-12 BCC/Non-Mayoral Budget Recommendations - OCA provided budget alternatives to most of the 13 Board of County Commissioners (BCC) Districts, and other departments/offices that report to the BCC including: Protocol, Support, Sergeant of Arms, Media, Office of Intergovernmental Affairs (OIA), Office of Community Advocacy (RB), Office of the Commission Auditor (OCA), Commission on Ethics and the Public Trust (COE), the County Attorney's Office (CAO), and the Office of the Inspector General (OIG) (August 23, 2011)

## **FY 10-11 ACCOMPLISHMENTS – BUDGET DIVISION (cont'd)**

- Update to Committee of the Whole Workshop – Revised budget observations and information for the BCC, and included Bargaining Unit Savings per pay period as a result of the Mayor's proposed labor concessions
- Second Committee of the Whole – As part of OCA's requirement under Ordinance 10-36, final recommendations were issued for the Mayor's Proposed FY 2011-12 Budget. OCA also suggests that the Annual Report recommendations of the Compensation and Benefits Review Committee be strongly considered in approving the FY 2011-12 Budget



### **COMMISSION INQUIRIES**

Budget Division responded, in writing, to sixty one (61) requests from commissioners pertaining to various issues and budget items.

**SELECTED INTERNAL REPORTS AND ANALYSES**

- Historical Comparison of Administrative Reimbursements
- Analysis of General Fund Carryover
- Analysis of Tuition Refund Programs in larger Florida Counties
- Automation of ABDS reports to Excel files, and reconciled detail data to total amounts
- Report average County salary progression
- BCC Carryover Analysis
- Report of salary and fringe expenditures for FY 2011-12 utilizing ABDS data
- Capital Outlay Reserve Fund breakdown by funding source and strategic area
- Report of Car Allowances for County Employees
- Report of Convention Development Tax Sources and Uses of Funds
- Comparative Property Taxes between County and various Miami-Dade cities
- County Outstanding Special Obligation Debt Report
- Development of dashboard for Commission Districts
- Documented the criteria for proposed labor concessions as proposed in the Mayor's Proposed Budget
- DROP Savings Analysis
- Emergency Contingency Reserves Historical Comparison
- Report of Executive Benefits Payments
- Fuel Taxes Analysis
- FY 10-11, FY 11-12 COLA calculation by Bargaining Unit and Department
- General Fund 3% Savings Plan Analysis
- Report of Head Start employee terminations for FY 2010-11
- Historical Analysis of General Fund Revenues
- Historical Analysis of Non-Departmental Revenues
- Historical Review of Library Transfers and Reserves
- Internal Service Charges Report
- Millage/Revenue calculator based on either reductions/increases to millage or changes to budget
- Report on non-ad valorem outstanding County debt including bonds and loans
- Report of all County Pay exceptions for FY 2010-11
- Attended over 60 Resource Allocation operating and capital meetings and provided reports to Budget Manager
- Seaport Debt Obligations Review
- Report of Six year review on Department Overtime cost
- State Budget Issues re: Cultural Affairs Grants, State Aid to Library
- Temporary Personnel Contract Allocations and Expenditures
- Two year comparison of County Service Charges and other costs per Budget Manual
- Vacant Position Analysis
- Study of Florida Counties Tax Collection Policy
- Comparison of County Wellness Plans

### **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 proactively 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**

The 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 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.
- Because OCA Auditors are involved in planning, directing, or reporting on GAGAS assignments, they also need at least 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

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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 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 Management in the development of the proposed budget;
  - Timeline and process requirements for OCA's budget review, analysis 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. Requirement for Commission Auditor 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 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. 229-09, adopted March 3, 2009, directed Commission Auditor to include with each agenda item placed on the agenda a copy of 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 15<sup>th</sup> 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-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. The Office of the Commission Auditor will provide primary staff support to the Commission 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.

- Resolution 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 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.

**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.)

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**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

AARP	American Association for Retired People
ALGA	Association of Local Government Auditors
AMS	Audit & Management Services Department
AO	Administrative Order
ASPA	American Society of Public Administration
BBC	Building Better Communities Bond Program
BCC	Board of County Commissioners
CAA	Community Action Agency
CBO	Community Based Organizations
CIA	Certified Internal Auditor
CIGP	County Incentive Grant Program
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CPI	Consumer Price Index
CSBE	Community Small Business Enterprises
EPA	Environmental Protection Act
EPP	Expedited Purchasing Program
FDOT	Florida Department of Transportation
FIU	Florida International University
FRS	Florida Retirement System
FY	Fiscal Year
GAGAS	Generally Accepted Government Accounting Standards
GOB	General Obligation Bond
GSA	General Services Administration
IIA	Institute of Internal Auditors
IO	Implementing Order
OCA	Office of the Commission Auditor
OMB	Office of Management & Budget
MDPD	Miami-Dade Police Department
MDAD	Miami-Dade Aviation Department
MDT	Miami-Dade Transit
MMAP	Metro-Miami Action Plan
PACT	Performing Arts Center Trust
PHT	Public Health Trust
PTP	People's Transportation Plan
PWD	Public Works Department
R- ###	Resolution #
SBD	Small Business Development
SBE	Small Business Enterprise
TBD	To be determined
VP	Small Business Vendor Payment
WAP/LIHEAP	Weatherization Assistance Program & Low Income Home Energy Assistance Program

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