




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

M E M O R A N D U M

TO: Honorable Chairman Joe A. Martinez
Board of County Commissioners

FROM: Charles Anderson 
Commission Auditor

DATE: February 28, 2011

SUBJECT: Review of Agenda Items with Financial Impact

This memorandum is to advise you of items on the March 1, 2011 BCC Agenda that we have identified as being not in compliance with or having qualitative issues in compliance with Resolution No. R-530-10. Specifically, Resolution No. R-530-10 *directs the Mayor or his designee to include in the Financial Impact section of the Justification Memorandum for any agenda item with a fiscal impact:*

- (i) The nature of the commitment;*
- (ii) A detailed statement regarding funding source(s) necessary for the item; and*
- (iii) An analysis of the fiscal impact said commitment will have on current and future annual County budgets.*

We regret that this list could not be provided to you prior to the placement of these items on any committee or commission agenda as required by Ordinance 10-85.¹ However, we would like you to know that the Office of the Commission Auditor, in conjunction with the County Attorney's Office and the Office of Agenda Coordination, are working on establishing a system to enable timely provision to you per the timeline required by Ordinance 10-85. We are now receiving prospective agenda items earlier in the agenda planning cycle, and we anticipate that this will, in most instances, enable more timely compliance review.

Attachment

¹ Ordinance 10-85 requires that requires that:

- (i) The Commission Auditor shall advise the Chairperson of any agenda item sponsored by the Mayor not in compliance with the provisions of Resolution No. R-530-10 prior to the Chairperson's assignment of such item to a committee or commission agenda; and*
- (ii) The Chairperson may determine, in his or her sole discretion, whether to place any item which is identified by the Commissioner Auditor as non-compliant, on any committee or commission agenda.*

Attachment

Office of the Commission Auditor

**Agenda Items with Financial Impact
BCC Date: March 1, 2011**

No.	Item/ Legistar #	Title	OCA Notes
1	8A1A (110020)	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	<p>Category of needed information:</p> <ul style="list-style-type: none"> - A detailed statement regarding funding source(s) necessary for the item <p>The item states the funding source as the Capital Improvements Program (CIP); actually this is not a revenue source but an activity plan. There are several revenue sources for this \$2.47 million contract within a larger project (#6337440), which totals \$495 million (Improvement Fund, FAA funds, FDOT funds, Aviation Passenger Facility Charge, Aviation Revenue Bonds).</p>
2	8E1B (110412)	Resolution Approving Restructuring Sunshine State County Loans Regarding Tax Exempt Commercial Paper Revenue Notes and Bonds Issued for Miami-Dade County	<p>Category of needed information:</p> <ul style="list-style-type: none"> - The nature of the commitment <p>The Item would benefit from a table illustrating the prior debt against the restructured debt as was included in Agenda Item 8E1A.</p> <p>Note: Scrivener's error on index code listing under CP Series L Notes Program. Instead of index code CPE313DDSTP, it should be CPE313NDDSTP.</p>
3	8J1B (110068)	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	<p>Category of needed information:</p> <ul style="list-style-type: none"> - The nature of the commitment <p>The federal funding sources in this item are similar to those recently frozen by FTA items pending resolution of audit findings.</p>

Attachment

No.	Item/ Legistar #	Title	OCA Notes
4	<p>8J1C (102791)</p>	<p>Resolution Authorizing the Execution of a Joint Participation Agreement with the Florida Department of Transportation (FDOT) to Provide State Funding from its Commuter Assistance Program for the Operation of the Dade-Monroe Express Transit Service in the Amount of \$250,000</p>	<p>Category of needed information:</p> <ul style="list-style-type: none"> - An analysis of the fiscal impact said commitment will have on current and future annual County budgets. <p>The item states the annual operating cost and the state subsidy, but not the revenue received. MDT informed us the annual revenue received is \$300,000, therefore leaving \$1.35 million in subsidized fares.</p> <p>Additionally, there is a scrivener error on the revenue miles. The FY 10-11 budget is 29.2 revenue miles, not 28.5 revenue miles as stated in the memorandum (Volume 2, Page 143).</p>
5	<p>8L1B (110033)</p>	<p>Approval of the FY 2010-11 Budget for the North Miami Community Redevelopment Agency</p>	<p>Category of needed information:</p> <ul style="list-style-type: none"> - A detailed statement regarding funding source(s) necessary for the item <p>The revenue carryover in FY 10-11 proposed budget is shown as \$3,418,428, however, the FY 09-10 reserve is \$2,614,284. It is possible that other revenue has been included in the carryover (\$3,418,428 - \$2,614,284 = \$804,144).</p>
6	<p>8M1A (110017)</p>	<p>Gold Coast Railroad Museum Park Property Exchange in Support of Zoo Miami Entertainment Area</p>	<p>Category of needed information:</p> <ul style="list-style-type: none"> - The nature of the commitment <p>On page 20, there is an error under Statistical Measurements in # of acres undeveloped. The error is the percentage change. It should be 6.88%, not 16.37%.</p>