



**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

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

DATE: March 31, 2011

SUBJECT: Review of Agenda Items with Financial Impact

This memorandum is to advise you of items on the April 4, 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.

c: Guillermo Cuadra, Director of Legislation

Office of the Commission Auditor
BCC Agenda Items with Fiscal Impact
 Choose an item. BCC Date: 4/4/2011

No.	Item/ Legistar #	Subject	Committee Action Taken (Yes/No)	Category of Needed Information	OCA Notes
1	110404 8A1B	Resolution relating to Miami International Airport; ratifying execution by the Mayor or Mayor's designee pursuant to the provisions of section 2-285(6) of the code of Miami-Dade County of Supplemental Joint Participation Agreement No. 1 (Agreement No. 42043419401) with the Florida Department of Transportation (FDOT) under which FDOT will provide additional funding in the amount of \$396,927 for the anticipated equipment cost increase related to the A380 Gate Modification project at the airport	Yes	(ii)	The memorandum does not reflect the necessity of a match from the Aviation Department for the A380 Gate Modification project cost. The match consists of \$396,927 funded by Aviation Revenue Bonds and \$396,927 from the FDOT. Grand total for the project is \$793,854, as stated in the resolution's accompanying documents, handwritten page 8.
2	110293 8D1B	Resolution Authorizing the Execution of Amendment III to the Agreement between Miami-Dade County and The Nature Conservancy for Continued Provision of Land Acquisition and Other Services for the Environmentally Endangered Lands Program for a Four-Year Period Not to Exceed \$497,851; Providing for Waiver of Formal Bid Procedure	No	(i)	The current agreement with The Nature Conservancy expires in 7 months, however, over \$450,000 still remains in the fund. OCA contacted the Administration regarding a contract extension for the remaining fund balance of the current agreement. Administration informed us that an extension is not feasible because the terms and conditions (including funding amounts) have changed and will not carry over to the new agreement.

Key to Category of Needed Information as per Resolution R-530-10:

- (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*

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3	110410 8D1C	Resolution authorizing the Mayor or the Mayor's designee to negotiate and execute an agreement, and amendments to that agreement, with the South Florida Water Management District to provide financial assistance in the amount of \$350,000 to Miami-Dade County to design, permit, and construct a water control structure in the Florida City canal; and authorizing the Mayor or the Mayor's designee to exercise any and all other rights contained in this agreement	No	(i)	<p>This resolution allows for negotiation and execution of an agreement with the South Florida Water Management District (SFWMD) to provide financial assistance with a water control structure in the Florida City Canal. INLUC was scheduled to hear this item on March 9, 2011; however, this meeting was cancelled due to a lack of quorum.</p> <p>In the attached local governmental agreement, it states that the SFWMD's Governing Board approved entering into the agreement on March 10, 2011. OCA contacted the DERM regarding the approval. We were advised that the SFWMD planned to obtain their Board's approval close to the time that this item is presented to the BCC. At the time of this printing, the SFWMD's Governing Board has not yet approved this item, although the agreement states that it has been approved (handwritten page 5).</p> <p>DERM has stated that this item does not require SFWMD approval prior to BCC consideration.</p>
4	110464 8E1A	Selection of Newspaper for Publication of Delinquent Tangible Personal and Real Property Tax Lists	No	(i)	<p>This item recommends approval to select Miami Daily Business Review as the publication for the 2011 list of delinquent tangible personal property taxes, delinquent real property taxes and non-ad valorem assessments. The bid mentions the estimated cost to publish the delinquent tangible personal property taxes and real property taxes, but not the non-ad valorem assessments. The OCA contacted the Administration on the publication of the non-ad valorem assessments cost and was informed this tax with its cost is already included in the real property tax delinquency list cost.</p> <p>The item states that the approval of this resolution has no net fiscal impact to the County. The cost of the advertising of the delinquent property taxes is paid by the Tax Collector at the time of advertising and is recovered</p>

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					when the taxes are paid, or from investors who purchase certificates. The OCA contacted the Administration to ensure that all three types of taxes are recovered in the taxes paid, or from investors who purchase certificates and it was confirmed correctly.
5	110360 8F1B	Amendment to Lease Agreement with the State of Florida, through the State Attorney, Eleventh Judicial Circuit of Florida, for property located at Overtown Transit Village II (South), 601 NW 1 st Court, Miami	Yes	(iii)	<p>Under the Financial Impact Section, it is noted that the State of Florida will pay the County \$1,874,745 for the first lease year, although the lease is for an initial ten year period. The OCA contacted the Administration and confirmed the State will fund the cost for all ten years of the lease.</p> <p>Additionally, we compared the current lease, the lease agenda item, and the Overtown Transit Village II square footage rates:</p> <ul style="list-style-type: none"> • 100 S. Biscayne Boulevard(current lease)=\$24.07 per square foot • Lease Agenda Item=\$21.80 per square foot • Overtown Transit Village II=\$33.00 per square foot <p>We questioned the discrepancy in cost per square foot between the Overtown II and the Lease Agenda Item (projected at \$33.00 vs. \$21.80=\$11.20 variance).</p> <p>The rate discrepancy is due to GSA honoring the original cost per square foot (\$21.80) quoted in R-834-05 and approved by the BCC on July 7, 2005, for the 140 W. Flagler Building lease. The State Attorney's Office had planned to move to the 140 W. Flagler Building after renovations. However, the renovations were cancelled and the State Attorney's Office opted to move to Overtown Transit Village II.</p>

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6	110405 8F1C	Acquisition of approximately 69,718 sq ft of warehouse/ office space at 3651 NW 79 th Ave, Doral, for the purpose of relocation and expansion of the Animal Services Dept.	Yes	(i)	The total cost of the Animal Shelter is \$14 million, of which \$6.625 million is for the purchase of the building and \$7.375 million is for planning, design, construction, and fit-up. Of the \$6.625 million requested for this item, only \$4 million from Capital Assets 2009B Bonds is currently available with the remaining difference of \$2.625 million to be transferred from another GOB project until the next bond issuance.

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