



OFFICE OF THE COMMISSION AUDITOR

MIAMI-DADE BOARD OF COUNTY COMMISSIONERS



2019

ANNUAL REPORT

YINKA MAJEKODUNMI CPA,
COMMISSION AUDITOR





Board of County Commissioners

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Rebeca Sosa, *Vice Chairwoman*

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Commission Auditor's Message

I am pleased to present the 2019 Annual Report for the Office of the Commission Auditor (OCA), submitted in accordance with Sec. 2-479 of the Code of Miami-Dade County.

After almost three years of a leadership transition that started in 2016 at OCA, I was appointed as the Commission Auditor and began my tenure in January 2019. I understood that we would have a challenging task of rebuilding the road ahead, but the vision of Miami-Dade County voters who created OCA was our guiding principle for a renewed commitment to adding value. We set out to realign our priorities with the Board of County Commissioners' (BCC) fiscal and informational research needs and to facilitate transparency with Miami-Dade County residents.



In 2019, a transformational year for the Office of the Commission Auditor, we reassessed our value proposition to ensure that we recruited talent and trained staff towards the skills and expertise required to fulfill the new OCA identity. We identified and completed process improvements, automation, and congruence with our short-term goal of timely and accurate independent information that adds value to the BCC's decision-making process while serving as a tool that keeps the public informed. We were able to attain new highs during the year by producing over 100 reports covering county-wide performance measures, budget analysis, policy background, contract research, and operational audits.

Our outlook on the future of our audit, budget, and research operation remains strong as we will be implementing new methodologies in research and data analytics to strengthen real-time access to quality information. We also made it a business goal to build a collaborative working relationship with the County departments and agencies so that they can partner on these initiatives. Ultimately, our priority is to continue serving the BCC and residents of Miami-Dade County.

Yinka Majekodunmi, CPA
Commission Auditor

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Commission Auditor's Message

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**Miami-Dade County
2019 Annual Report
for the
Office of the Commission Auditor**

INTRODUCTION

Miami-Dade County Home Rule Charter Amendment, adopted by the voters on January 23, 2003, 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 be limited to, providing the BCC with independent budgetary, audit, management, revenue forecasting, and fiscal analyses of BCC policies, and County services and contracts.

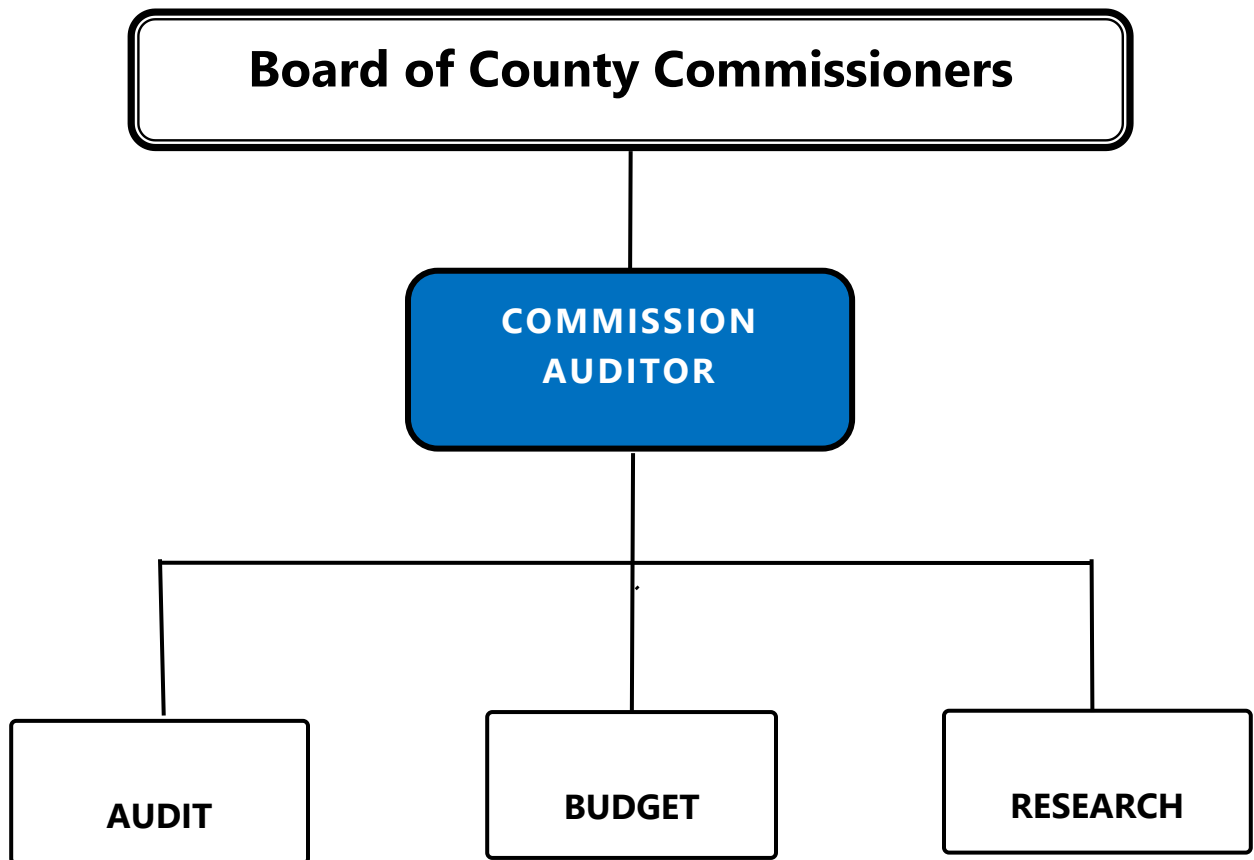
MISSION STATEMENT

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 to:

1. Review the reasonableness of all revenue estimates included in the Mayor's proposed budget.
2. Review all departmental budgets, perform analyses, and make recommendations to the Commission regarding adjustments to the proposed budget.
3. Conduct audits, management and legislative analyses, and program evaluations.
4. 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. Review each BCC 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 independent assessment of pending legislation, proposals, and other matters before the BCC.
7. Determine the extent to which legislative policies are being efficiently, and effectively implemented and maintained by the Mayor and County personnel and provide periodic reports to the BCC.
8. Offer input throughout the budgetary process.
9. Determine whether County programs are achieving their intended objectives.
10. Determine whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the BCC.



Meet the Team



(left to right) **back row:** Victor van der Weerden, Johnson Louis, Isidoro Lopez and Cedric Brazle, Jr.; **middle row:** Elena Shamina, Luis Carrazana, Mireidy Fernandez, Phillip G. Edwards, Dorian James; **bottom row:** Jannesha Johnson, Jacqueline Fernandez, Evelyn Avila, Adeyinka Majekodunmi and Jacques Pierre-Louis.

AUDIT DIVISION

- Completed a review and documentation of all physical audit documents and files in order to assess physical controls, compliance with OCA procedures, and the feasibility of transitioning from physical audit files to electronic working papers.



BUDGET DIVISION

- 2019 Performance Measure Report (September 2019) - During FY 2018-2019, the Budget Section worked diligently in collaboration with Miami-Dade County Departments to create the 2019 Performance Measure Report. This book was released based on a new concept where selected data was presented by Commission District and measures were shown in a new multi-year and geographic presentation, to provide trends and regional impacts of the performance measures to help guide policy and fiscal decisions. New performance measures were also recommended by OCA in order to begin a basis of comparison with other organizations, counties, states, or countries in the same or similar industry as the services provided by the county departments.
- People's Transportation Plan (PTP) and General Fund Maintenance of Effort (MOE) (September 2019) – The report encompassed historical and forecasted data of the PTP collections, as well as the contributions made from the PTP and the MOE to the Miami Dade Department of Transportation (MDT).
- FY 2019-2020 Proposed Budget Reports for Budget Hearings (September 2019) – The report encompassed the following financial analysis to assist the BCC: Position Adjustments by Department, Drop Retirement, Capital Projects, and Unfunded Capital Projects by District.
- FY 2019-2020 Proposed Budget Report for the Committee of the Whole (July 2019) – The report encompassed a comparative financial analysis regarding the FY 2018-2019 adopted and FY 2019-20 proposed millage rate.

SELECTED INTERNAL REPORTS

- Summary of Townhall Meetings (August 2019) – The report encompassed issues raised by the public.
- Miami-Dade County Staffing Chart Report – The report provided a centralized and standardized view of the departmental staffing charts of Miami-Dade County.



RESEARCH DIVISION

- Research Analyses for BCC Meeting Agendas (various dates). OCA Research Division provided Research Notes for 18 BCC meetings and 70 BCC Committee 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 checks 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 45 reports as supplements to the BCC agenda items. Staff has been cross trained to facilitate the significant increase.

- On May 6, 2014, the BCC adopted Resolution No. R-449-14, directing OCA 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 55 background checks 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 OCA to complete background checks 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 checks for 56 boards and counsels. Staff has been cross trained to facilitate the significant increase.
 - 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	2019 MEETING DATES
Housing, Social Services and Economic Development (HSSSED)	2/11, 3/11, 4/15, 5/13, 6/10, 7/16, 9/9, 10/16, 11/13, 12/9
Infrastructure and Capital Improvements (ICI)	2/12, 3/12, 4/15, 5/14, 6/11, 7/15, 9/10, 10/16, 11/13, 12/10
Tourism and The Ports (TAPS)	2/13, 3/13, 4/15, 5/15, 6/12, 7/16, 9/12, 10/17, 11/14
Public Safety and Rehabilitation (PSR)	2/12, 3/12, 4/16, 5/14, 6/11, 7/15, 10/16, 11/13
Transportation and Finance (TAF)	2/13, 3/13, 4/16, 5/15, 6/12, 7/15, 9/17, 10/24, 11/14, 12/11
Health Care and County Operations (HCCO)	2/14, 3/14, 4/17, 5/16, 6/13, 7/17, 9/12, 10/18, 11/15, 12/12
Parks, Recreation and Cultural Affairs (PRCA)	2/14, 3/14, 4/17, 5/16, 6/13, 7/17, 9/11, 10/18, 11/15, 12/12

SPECIAL REPORTS

1. **Water and Sewer Department Poole & Kent Contracting History** – February 28, 2019

This report was completed in response to a request made by Commissioner Barbara J. Jordan, representing District 1, to detail Poole & Kent Company of Florida's five -year contracting history with Miami-Dade County's Water and Sewer Department (WASD).

Key Observations

- Out of the 13 contracts that Miami-Dade County has with Poole & Kent, all were awarded via a competitive procurement based on the lowest bid; two of the 13 were awarded based on the sole submitted bid. Of the 13 awarded contracts, PCL Construction, Inc. competed for seven and PC Construction, Inc. competed for four.
- The value of the awarded contracts ranges from a low of \$2,906,360 to a high of \$36,003,300, having a cumulative value of \$189,150,740.
- Lastly, out of the 13 contracts, four have been completed, one is pending closeout and eight are in the construction phase; none of the eight contracts that are "in construction" have an expired contract term as time extensions have been granted where needed
- A search for Poole & Kent's contracting history on the Capital Improvements Information System was conducted on February 21, 2019. The search found that Poole & Kent has received 22 awards over the last 10 years with associated evaluation ratings ranging from a low of 2.5 to a high of 4.0. The most recent rating of 2.7 was entered on February 20, 2019 for *Contract S-880*.

2. **Number of Privatized Bus Routes** – February 28, 2019

This report was completed in response to a request made by Commissioner Daniella Levine Cava, representing District 8, regarding the number of privatized bus routes in Miami-Dade County from July 2014 to February 2019.

This report lists bus route locations by Commission District, identifies the private entity that took control over the bus route, and the date of transition of each route towards privatization.

3. **Status of Women in Miami-Dade County 2019 Report** – March 13, 2019

This report was performed to comply with Ordinance 15-87 authorizing the Office of the Commission Auditor to gather and provide Gender Equity Data to the Miami-Dade County Commission for Women (MDCCW) regarding the status of women in the County in the areas of economic development, health and safety, and education. Prepared by the Florida International University (FIU) Metropolitan Center as the subject matter expert, the report formed the basis of recommendations by the MDCCW on how to improve the status of women in the County.

Key Observations

- As it pertains to education, significant progress has been made and women are equal or surpass men in terms of graduation rates and college degree attainment.
- Even though women were the majority of the population in Miami-Dade, they only represented 44.2% of the full-time workforce.

- As a result of the County's recently implemented web-based software, the Business Management Workforce System (BMWS), it is anticipated that the amount and accuracy of demographic data collected from firms bidding on and/or awarded MDC contracts will continue to improve, allowing for more robust reporting on the participation of women-owned firms.
- There was a decline from 2017 to 2018 in the number of Miami-Dade County (MDC) government contracts awarded to businesses identified as women-owned.
 - This variance was due to the historical gaps in the demographic data provided to Miami-Dade County on a required or voluntary basis by certified small business and non-certified firms.



4. Survey of Opportunity Fees at Selected Regional Airports – March 27, 2019

This report was completed in response to a request made by Commissioner Barbara J. Jordan, representing District 1, to conduct research regarding opportunity fees at general aviation airports outside of Miami-Dade County. In doing so, the Office of the Commission Auditor (OCA) surveyed 12 regional airports, of which five are categorized as international airports.

Key Observations

- For Miami-Dade County, the term Opportunity Fee is applied to general services permits issued by the Aviation Department. That fee is generally set at seven percent of the permittee's monthly gross revenues.
- The County's Opportunity Fees are uniform across its airports, i.e., Miami International Airport and the general aviation airports.
- Of the 12 selected regional airports surveyed, five of them include both opportunity fees and a MAG in their third-party vendor agreements. Three of the 12 airports surveyed utilize only a MAG, and four of the airports neither use an Opportunity Fee nor MAG in their agreements.
- For airports utilizing opportunity fees, the percentage of monthly gross revenues owed ranges between 7% and 65%.

5. Information on Professional Positions County Classifications – March 29, 2019

This report was completed in response to a request made by Commissioner Joe A. Martinez, representing District 11, to provide a list of all County professional staff by departments that include architects, engineers, designers, accountants, auditors, construction managers, and project managers, including special projects administrators.

The list reflects the totals for each related professional category by department.

6. Florida State Legislature Voting Records for Legislations Regarding Tolls – May 9, 2019

This report was completed in response to a request made by Commissioner Dennis C. Moss, representing District 9, to identify Florida State (State) legislators and Miami-Dade County (County) Delegations in the State Legislature that have proposed any of the following types of legislation:

- Lower tolls on the Turnpike and to reject the imposition of tolls within a toll on the Turnpike.
- Opposed to having express lanes and the related tolls being charged on the I-95.
- Proposed legislation to reject tolling on the Palmetto Expressway.

Key Observations

- OCA concluded that based on the legislation reviewed above, that bills HB 385 2019 and HB 141 2018 discuss tolls on the expressways that reflect a reduction or elimination of tolls based on specific criteria.
- OCA did not identify any legislation during the nine-year period, beginning from 2010 to 2019, or currently under consideration in the State Legislature, that aimed specifically at rejecting a toll within a toll on the Turnpike, opposing the express lanes on I-95, or rejecting tolls on the Palmetto Expressway.

7. Chick-Fil-A Airport Locations and Legislative Activity – May 24, 2019

This report was completed in response to a request made by Commissioner Barbara J. Jordan, representing District 1, to outline the total number of Chick-Fil-A locations at airports within the Country. The report also includes known legislation related to the operation of Chick-Fil-A.

Key Observations

- Chick-Fil-A currently operates 2,200 locations in total.
- On March 7, 2019, the Legislature of the State of Texas passed legislation support Chick-Fil-A as a religious organization – Senate Bill #1978.
- On March 21, 2019, the San Antonio Council voted to removed Chick-Fil-A from its concession from one San Antonio International Airport terminal due to contributions to anti-LGBTQ organizations.

8. Voting Records for Zoning Appeals – June 7, 2019

This report was completed in response to a request made by Commissioner Xavier L. Suarez, representing District 7, to research Community Zoning Appeals Board (CZAB) hearing decisions and resolutions that were appealed before the BCC for the period from October 20, 2011 to April 11, 2019.

The Office of the Commissioner requested OCA's help to compile a history of votes on these BCC Zoning Resolutions deciding these appeals for the purpose of assessing how the BCC Commissioners voted on those resolutions.

Key Observations

- The Office of the Commission Auditor found twenty-eight instances of CZAB decisions appealed from October 20, 2011 to April 11, 2019.

9. County, School Board and Jackson Health Employees Commuters – June 12, 2019

This report was completed in response to a request made by Commissioner Barbara J. Jordan, representing District 1, to detail the number of employees that commute from Broward, Monroe and Palm Beach counties to a public entity employer in Miami-Dade County.

Key Observations

- Based on the data collected, out of a total employee count of 96,062, there are 13,956 employees who commute from Broward, Monroe, and Palm Beach counties to a public entity employer in MDC.
- Of the 34 municipalities that the Office of the Commission Auditor contacted (i.e., public records request) to gather the data, the following did not respond: Homestead, Medley, Miami Gardens, Opa-locka, Palmetto Bay, South Miami and Sweetwater.

10. Charter Schools – November 7, 2019

This report was completed in response to a request made by Commissioner Barbara J. Jordan, representing District 1, and Commissioner Dennis Moss, representing District 9, to conduct research regarding charter schools.

The purpose of this report was to conduct a comparative analysis of the zoning protocol followed in the charter school application process in surrounding counties and the socioeconomic impact charter schools have had on their surrounding neighborhoods, including whether their prevalence has led to the closure of public schools.

Key Observations

- While the proliferation of charter schools—and their associated increased student enrollment—creates financial stress on traditional public schools, the extent to which this correlates with decreased student performance and public-school closures remains unclear. The unpredictability presented by the opening and closing of charter schools presents challenges for both school districts, and commission districts in effectively utilizing resources in order to insulate students from fiscal effects. At the local level, traditional public-school students in Miami-Dade County are performing on par with their charter school peers, and by some measures outperforming them.



11. Reverse Mortgages: Requirements, Advertising and Default Rates – November 8, 2019

This report was completed in response to a request made by Commissioner Barbara J. Jordan, representing District 1, to conduct research regarding whether minorities are disproportionately impacted by reverse mortgage foreclosures.

This report addresses whether reverse mortgage foreclosures have negatively impacted urban African American neighborhoods at higher rates than other ethnic groups.

Key Observations

Despite being available for over 20 years, reverse mortgages remain unpopular with the overwhelming majority of the eligible population not capitalizing on them for retirement planning purposes.

- The default rate for reverse mortgages is great in urban minority communities due to a lack of understanding of the complex loan structure, misleading advertising practices and predatory lenders that specifically target such communities.

12. Benefit and Challenges of Opportunity Zones – November 8, 2019

This report was completed in response to a request made by Commissioner Barbara J. Jordan, representing District 1 and a subsequent request from the Office of Commissioner Jean Monestime, representing District 2.

The purpose of this report is to analyze the benefits and challenges of Opportunity Zones (OZs), particularly emphasizing methods to promote equitable growth and development without displacement. Additionally, the report examines ways jurisdictions can protect designated OZs from investors solely intending to capitalize on attractive tax incentives without substantive community engagement, broad redevelopment, and positive job creation objectives.

Key Observations

Opportunity Zones are seen as short-term solutions to a larger social equity issue as policymakers struggle to revitalize impoverished areas with true incentives that work.

- In the long-term, the OZ program is seen by some as a flawed initiative passed by Congress, without public hearings or expert input and simply enacted to directly benefit wealthy investors seeking tax break advantages.
- Pros for Developers:
 - The OZ program offers investors significant tax benefits including temporary tax deferrals and permanent exclusions.
 - No cap on the amount of money developers can invest
 - No provisions for prospective employees hired in an OZ to have available affordable housing.
 - No assurances for affordable or workforce housing.
- Cons for the Community:
 - Jurisdictions have very limited control via zoning and adoption of policies.
 - No provisions for prospective employees hired in an OZ to have available affordable housing.
 - Unlike other federal programs, the OZ legislation does not require tangible outcomes for distressed areas and has no barometers to gauge whether the investment will stimulate the local economy OZs.
 - Benefits well-connected businesses rather than assisting residents in economically distressed neighborhoods.

13. Review of Aviation Department Acceleration Ordinance – November 13, 2019

This report was completed in response to a request made by Commissioner Eileen Higgins, representing District 5, to find relevant background and historical comparisons to determine whether accelerated ordinances that have been implemented in other departments and the scope of such authority.

Key Observations

On July 1, 2008, the Board adopted Ordinance 08-87 relating to the North Terminal Development at Miami International Airport, authorizing the County Mayor and the Airport Director to execute change orders, extend contract time, waive liquidated damages and modify contract terms for contracts related to the North Terminal Development Project without the need for prior Board approval. As of January 1, 2011, the ordinance is no longer in effect, as that was its sunset date. The scope of MDAD's proposed Acceleration Ordinance is similar to the Acceleration Ordinance approved by the Board for the Water & Sewer Department (Ord. No. 14-77). However, Miami-Dade Aviation Department's (MDAD) proposed Ordinance is different from WASD's in that it contains monthly reporting requirements that notify Board members of monthly project expenditures, more specifically, when project expenditures reach 30 percent, 60 percent and 90 percent of the approved current budget amount and a comment section to explain variances, keeping Board members apprised of the financial status of projects. An acceleration ordinance has also been implemented at Port Miami.

14. Formula 1 Race Hosting – November 14, 2019

This report was completed in response to a request made by Commissioner Barbara J. Jordan, representing District 1, to prepare a summary of information related to the Formula 1 (F1) racing circuit.

The key goals were to discuss the F1's relevant history, operations and identify any impact of hosting such racing events to the host city.

The key objectives of this project were to:

- Summarize all pertinent background and history of the F1 racing circuit.
- Identify the challenges experienced by previous host cities.
- Identify and categorize any environmental impact that should be considered by the host community before and after the racing event.

Key Observations

- Revenue for Formula 1 totaled \$1.783 Billion in 2017 and \$1.827 Billion in 2018.
- The F1 racing organization and its partnered promoters usually negotiate a wide range of incentives and obligations with the host city.
- Since its inception, the F1 circuit has faced various concerns from host cities as the population became engaged about the environmental impact and inconveniences of hosting such events. There are four major categories of concerns that communities have raised as it relates to hosting F1 events, they are as follows:
 - Noise Pollution
 - Air Pollution
 - Light Pollution
 - Traffic Inconvenience and Road Closures

15. Monitor and Report on Helicopter Procurement - November 19, 2019

This report was completed in response to a request made by Commissioner Daniella Levine Cava, representing District 8, to observe the 45-day expedited procurement and selection process for the purchase of four new helicopters.



Key Observations

- OCA observed this re-procurement and concludes that it was conducted in a transparent manner, properly applying controlling County legislation, policies, and procedures.
- OCA observed a substantial amount of additions during the negotiations and noted that such additional requests were not included under the original RFP.
- OCA observed a reduction between the previous Contract Award (CBW9827-3/21) and the proposed Contract Award (RFP-01424) as well as an increase in services provided under the current contract award.

16. Animal Services Department Position Detail – December 4, 2019

This report was completed in response to a request made by Commissioner Joe A. Martinez, representing District 11, to prepare a summary of information related to the Miami-Dade County's Animal Services Department (ASD) Position Adjustments.

This report outlines the adopted budget position totals, changes, and funding sources for fiscal years 2011 to 2019 as it pertains to ASD.

17. Boards and Council Vacancies Detail – December 13, 2019

This report was completed in response to a request made by Commissioner Xavier L. Suarez, representing District 7, to gather information on all County advisory board vacancies, including community councils.

This report includes Miami-Dade County Board and Trust members, vacancies, board descriptions, compositions, qualifications, appointment processes and the number of attendees for each board to help determine if the vacancies have an impact on obtaining a quorum.

18. Wage Violations – December 18, 2019

This report is in response to a request from the Offices of Commissioner Barbara J. Jordan, representing District 1 and Commissioner Daniella Levine Cava, representing District 8.

As it pertains to R-1361-19, a resolution approving construction services for state road 836 express bus services, this report outlines which County department initiates debarment against vendor wage violations and how many wage violations would trigger such debarment.

Key Observations

- If there are four or more violations, especially in the wage area, firms can be debarred.
- Small Business Development (SBD) cannot initiate debarment, the corresponding department must be the initiating entity.

19. Travel Reporting for the Bahamas Hurricane Relief Efforts – December 31, 2019

This report is in response to a directive by the Board of County Commissioners directing the Office of the Commission Auditor to file a report with the Clerk of the Board detailing the acceptance of travel expenses from County vendors for the County Mayor and his staff, as well as County Commissioners and their respective staff.

Staff Training

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

- OCA auditors perform work under Generally Accepted Government Auditing 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.
- 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 years) 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.
- OCA staff received trainings on updated versions of Microsoft Office such as: Microsoft Word, PowerPoint, and Excel to add proficiency and higher quality of work output.
- Research staff completed refresher training for Westlaw Online Legal Research in order to create efficiencies and expand knowledge base.
- In order to effectively perform work, Budget staff was trained on the following programs and platforms:
 - Budget Analysis Tool (BAT)
 - Capital BAT (C-BAT)
 - Smart View
 - FAMIS
 - Intermediate and Advanced Excel
 - Power BI

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. This 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.*

Exhibit 1 - Commission Auditor's Duties



Foundation

- 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 if in the Commission Auditor's sole discretion, 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.]
- Resolution No. R-506-07, adopted April 26, 2007, which created a Budget Section within OCA and authorized nine (9) additional positions.
- 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. 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; 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

Ongoing

- 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 Manager, the Director of the Finance Department, and the Commission Auditor, or their respective designees.
- 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-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-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.
- 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 effective date.

- Resolution No. R-868-13, adopted October 22, 2013, approving the Implementing Order 3-59, to include the Commission Auditor and Inspector General in the procurement process undertaken by the Military Affairs Board pursuant to this Implementing Order. On a quarterly basis, the Commission Auditor 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 the 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 the County budget at public budget hearings; establishing County policy to require distribution of Mayor's changes memoranda no 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.

- Ordinance No. 18-79, adopted July 24, 2018, relating to the rules of procedure of the Board of County Commissioners, amending section 2-1 of the Code of Miami-Dade County, Florida to revise provisions relating to the codesignation of Miami-Dade County roads, facilities or property and the approval of state or municipal road codesignations; requiring the Commission Auditor to include a report whether the subject road, facility or property has an prior codesignations, whether there are any other roads, facilities or properties in Miami-Dade County that bare the same name as the proposed new codesignation.
- Ordinance No. 19-77, adopted September 4, 2019, amending section 2-481 of the Code of Miami-Dade County, Florida to allow the Commission Auditor access to digital information maintained or owned by the County, including application programming interfaces and databases
- Resolution No. R-1085-19, adopted October 3, 2019, directing the Office of the Commission Auditor to add financial and compliance and economy and efficiency audits of the Food and Beverage Tax proceeds overseen by the Domestic Violence Oversight Board to the Office of the Commission Auditor's Fiscal year 2019-2020 Work Program and to include such audits in future proposed annual work programs presented to the Board.

Prior

- 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's 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's review and reporting.
- Resolution No. R-195-05, adopted February 1, 2005, directed the Commission Auditor to review, analyze and make recommendations to the BCC regarding all budget amendments proposed by the County Manager.
- Resolution No. R-917-07, adopted July 26, 2007, required OCA to 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. 08-42, 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 the 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-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 the Board of County Commissioners prior to ratification by the Board of County Commissioners.
- 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. 10-85, 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.

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

Date: _____

Approved by: _____

Commission Auditor

Date: _____

Exhibit 3 – Acronym Glossary

ASD	Animal Services Department
BAT	Budget Analysis Tool
BCC	Board of County Commissioners
BMWS	Business Management Workforce System
C-BAT	Capital-Budget Analysis Tool
CPA	Certified Public Accountant
CPE	Continuing Professional Education
CZAB	Community Zoning Appeals Board
DROP	Deferred Retirement Option Program
EPP	Expedited Purchasing Program
FAMIS	Financial & Accounting Management Information System
FIU	Florida International University
FY	Fiscal Year
GAGAS	Generally Accepted Government Auditing Standards
IG	Inspector General
MAG	Minimum Annual Guarantee
MDCCW	Miami-Dade County Commission for Women
MDAD	Miami-Dade Aviation Department
MDT	Miami-Dade Transit
OCA	Office of the Commission Auditor
OZ	Opportunity Zones
PEC	Performance and Efficiency Commission
PHT	Public Health Trust
R- #	Resolution #
SBD	Small Business Development
WASD	Water and Sewer Department