



OFFICE OF THE COMMISSION AUDITOR MIAMI-DADE BOARD OF COUNTY COMMISSIONERS



2020 ANNUAL REPORT



YINKA MAJEKODUNMI CPA,
COMMISSION AUDITOR

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Board of County Commissioners

Jose "Pepe" Diaz, *Chairman*
Oliver G. Gilbert, III, *Vice Chairman*

Oliver G. Gilbert, III, *District 1*
Jean Monestime, *District 2*
Keon Hardemon, *District 3*
Sally A. Heyman, *District 4*
Eileen Higgins, *District 5*
Rebeca Sosa, *District 6*
Raquel A. Regalado, *District 7*
Danielle Cohen Higgins, *District 8*
Kionne L. McGhee, *District 9*
Sen. Javier D. Souto, *District 10*
Joe A. Martinez, *District 11*
Jose "Pepe" Diaz, *District 12*
Sen. René Garcia, *District 13*

Daniella Levine Cava, *Mayor*

Commission Auditor's Message

When we look back at 2020, we see a year that embodied compulsory innovation and change. The County faced an unprecedented global COVID-19 pandemic and a County commission transition via term limits for the first time. The pandemic forced us to redefine how we do business and add value; the Office of the Commission Auditor (OCA) and most Miami-Dade County Departments reassessed their value proposition and modified their deliverables by prioritizing direct services and pivoting into roles outside their everyday operations and responsibilities. OCA was tasked with leading the transition to "the new normal" - we responded by designing and implementing virtual technology processes to ensure that Miami-Dade County citizens could engage fairly and participate in the County's decision-making process. Simultaneously, we continued to provide research and financial analysis to keep the Board of County Commissioners (BCC) and the citizens informed while serving as a conduit that fosters government accountability.



During this period, OCA implemented various process enhancements by leveraging technology. As one of the first adopters of the County's virtual working environment, we ensured that the pandemic would not materially impact our operational objectives. Even though the CDC's guidelines on lockdowns and social distancing limited our capability for audit fieldwork, it did not deter us from our goal of timely and accurate independent reporting. OCA closed out another successful year by producing over 60 research reports covering operational reviews, fiscal analysis, policy insights, background investigations, contract research, and county-wide performance measures review, which was recognized with the Certificate of Excellence by the International City/County Management Association (ICMA). As a testament to our leadership in the use of technology to create efficiencies and provide information, the BCC entrusted our office to lead the authentication process for the appointment of the Miami-Dade County Commissioner of District 8.

We are also preparing for the post-pandemic future where the efficient delivery of information would be a critical success factor for the County; this challenged us to consider how the BCC and their constituents would operate without physical documents and the absence of in-person meetings. OCA has set out to create user-friendly electronic dashboards designed to provide near real-time information for the County's Directives Database, Performance Measures, and Financial activity. These initiatives will establish the foundation of how we continue developing and disseminating information in 2021 and a new way of how the BCC and citizens will interact and use the information for critical decision-making.

Yinka Majekodunmi, CPA
Commission Auditor



OFFICE OF THE COMMISSION AUDITOR

2020 Annual Report

INTRODUCTION

The 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

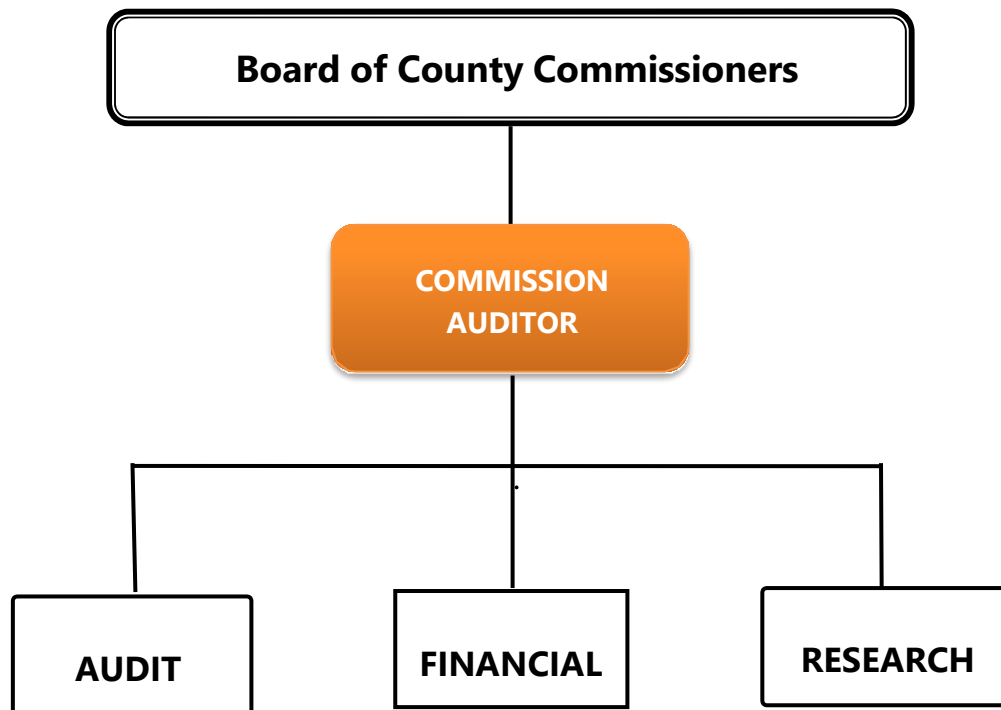
To provide high quality, independent audits, financial, research, and other analyses to assist the BCC's decision-making by helping to ensure governmental accountability and the best use of public resources.

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 financial activity, perform analyses, and make recommendations to the Commission.
3. Conduct audits, management and research analyses, and program evaluations.
4. Provide research and 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 legislation on County operations.
6. Provide the BCC with independent assessment of pending legislation, proposals, and other matters.
7. Determine the extent to which the BCC's legislative policies are being efficiently, and effectively implemented and maintained by the Mayor and County personnel and provide periodic reports.
8. Offer input to the BCC 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.

TABLE OF ORGANIZATION



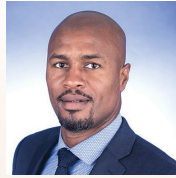
MEMBERSHIPS

- The Institute of Internal Auditors (IIA)
- Association of Inspectors General (AIG)
- Association of Local Government Auditors (ALGA)
- Government Finance Officers Association (GFOA)



OFFICE OF THE COMMISSION AUDITOR - MEET THE TEAM

COMMISSION AUDITOR

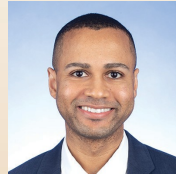


Adeyinka Majekodunmi, CPA
Commission Auditor

OCA DIVISION MANAGERS



Evelyn Avila, CPA
Financial Manager

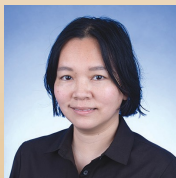


Phillip Edwards, Esq.
Research Manager



John Howard, CIA, CPA
Audit Manager

OCA TEAM



Tracie Auguste, MPA
Research Analyst



Cedric Brazle, Jr.
Senior Executive Secretary



Luis Carrazana, CPA
Associate Auditor



Pierre Chammas, MBA
Senior Financial Analyst



Jacqueline Fernandez, J.D.
Research Analyst



Mireidy Fernandez, PhD
Research Analyst



My (Paul) Hoang
Financial Analyst 2



Dorian James, MBA
Financial Analyst 2



Jannessa Johnson, MBA
Administrative Assistant



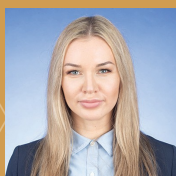
Johnson Louis, MSF
Financial Analyst



Jonathan Meija
Associate Auditor



Jacques Pierre-Louis, MBA
Associate Auditor



Elena Shamina, MSF
Financial Analyst 3



Stephanie Sierra, CIA, CCSA
Senior Auditor



Casey Simpkins, CPA, MBA
Financial Analyst 2



Victor van der Weerden, MSc
Associate Research Analyst

Special Reports

1. **Affordable Housing in Miami-Dade County: The Use of Twin Homes** – January 6, 2020

The Office of the Commission Auditor (OCA) produced this report in response to a request from District 1 Commissioner Barbara J. Jordan to conduct research on the use of twin homes as an affordable housing alternative across jurisdictions of comparable size to Miami-Dade County, with the goal of assessing the viability of the County implementing twin homes as an affordable housing model.

Key Observations

- Twin homes are not a mainstream concept for affordable housing across the United States. Without low-cost materials and property or tax subsidization, the possibility of selling a twin home at an affordable price is not likely to be realized.
- Marketability of twin homes, the attractiveness of twin homes to potential residents, was the only advantage cited in the jurisdictions surveyed.
- Available County land in proximity to mass transit corridors creates a more favorable avenue for twin homes by maximizing the footprint efficiency and low impact on traffic density.
- Though twin homes are one option to combat the County's housing crisis, OCA's research finds that the challenges associated with building cost did not give twin homes a comparative advantage as an effective solution.

2. **Supplemental Rental Assistance for Low-Income Individuals and Families** – February 11, 2020

The Office of the Commission Auditor (OCA) prepared this report in response to a request from Commissioner Barbara J. Jordan, representing District 1, to conduct research regarding federal rental assistance programs and whether there are state and local programs to supplement such federal assistance.

Key Observations

- Only 18%, or 71,000, of the 390,000 eligible very low-income households in the Miami metropolitan area received federal rental assistance.
- For every 100 extremely low-income renter households in the Miami metropolitan area, only 24 affordable homes are available for rent.
- In Miami-Dade County, the median wage for the entire county sits at just over \$30,000 (\$31,702), significantly less than the median wage for the nation (\$36,693) and the third lowest of a large U.S. metropolitan area. Meanwhile, median home values in metropolitan Miami exceeded \$400,000 as of October 2018, making it the 11th most-expensive metropolitan area in the United States.
- The Office of the Commission Auditor's research has reviewed a variety of programs designed to offer rental assistance to extremely low-income, very low-income, and low-income groups in Florida as well as Miami-Dade County. OCA's discoveries indicate that most of these programs are designed to give temporary rental assistance to individuals on the brink of homelessness rather than offering more permanent forms of rental assistance. However, the County can leverage elements from several programs described in this report to develop a plan that would be used for that purpose.

3. **Status of Women in Miami-Dade County 2020 Report** – March 5, 2020

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

- The 2020 report on the Status of Women in Miami-Dade County continues to highlight the significant gaps in earnings between men and women. The analysis shows that men's overall median earnings are 19% higher than women's, and 11.3% higher for full-time workers. The earnings gap decreased from the 14.2% reported in the previous report.
- From 2017 to 2018, there was a 3.0% increase in women's labor force participation and a 3.9% increase in the percent of women working full-time in Miami-Dade County. However, the percentage of women who are full-time workers is still lower than the percentage of men, which may be related to women's household responsibilities and child-caring roles.
- The earnings gaps between men and women continues to remain significant with earnings gaps in management, business, and financial occupations (19.4% gap), sales and related occupations (25.1% gap), and in healthcare practitioners and technical occupations (22.2% gap).
- While women's earnings have increased in almost every category over the past year, large gender pay gaps still exist in Miami-Dade. The persistent disparities outlined in the report continue to provide evidence and impetus for action to address them.



4. Paid Sick, Family and Parental Leave for County Contractors – May 4, 2020

The Office of the Commission Auditor (OCA) produced this analysis of paid leave policies in response to a request from then-Commissioner Daniella Levine Cava, who represented Commission District 8. Specifically, the report examines the potential fiscal and social impacts of the proposed County ordinance regarding paid sick, family, and parental leave for employees of County contractors (Legistar File No. 200299).

Key Observations

- The fiscal analysis concludes that the projected increase to direct costs for businesses governed by paid leave mandates is nominal as a percentage of their overall personnel cost.
- Additionally, the externalities of reduced workplace contagion and presenteeism, and the lost productivity that comes with those factors, results in the program either being cost neutral or generating cost savings for the employer, with the added benefit of improved public health.
- Paid parental leave is also a benefit that fosters employee retention, therefore reducing costs associated with recruiting and training new workers. While paid parental leave is the more costly program given the length of leave time for which the employer is providing compensation, the percentage of employees electing to take parental leave is minimal, thus curtailing the cost burden on the employer offering the benefit.

5. 2020 Analysis of Energy Alternatives Powering Heavy Fleet – July 15, 2020

The Office of the Commission Auditor (OCA) produced this report in response to a request from the Board of County Commissioners (BCC) at its May 21, 2019 meeting. During the meeting, the BCC discussed the County's existing policy on its Compressed Natural Gas (CNG) fleet. The discussion focused on the long-term feasibility of transitioning the County's heavy fleet to CNG, while considering other existing and emerging energy alternatives. During discussion, the BCC requested for OCA to research and deliver a report on this discussion topic.

Key Observations

- Most of the surveyed jurisdictions and global trends show movement toward full electrification of the heavy fleet in the next decade.
- While the industry notes that CNG is the most preferred clean energy option to bridge the transition to electric, they also identify that the financial investment for the infrastructure buildout for CNG is significant, though the jurisdictions balance such costs against long-term operating cost and environmental considerations.
- Energy alternatives to CNG are available, and while CNG does promote a lower GHG emission and lower energy cost per diesel gallon equivalent, clean diesel, and electric offer both a transition fuel and long-term alternative.
- The Office of the Commission Auditor conducted an independent financial analysis on the Miami-Dade County's transit fleet and refuse truck fleet regarding projected costs for various fuel types. For Miami-Dade County's transit fleet the fuel types from least to most costly over a 12-year period were: electric, CNG, diesel, renewable diesel, and hybrid. For Miami-Dade County's refuse truck fleet the fuel types from least to most costly over a 7-year period were: diesel, CNG, renewable diesel, electric, and hybrid.
- A well-designed implementation strategy will be required to avoid over-investing in infrastructure and fleet for a short-term transition energy plan, which will create a financial strain and burden the long-term goal of achieving the electric-powered fleet.



6. Homestead Air Reserve Base Joint Use Study – September 18, 2020

The Office of the Commission Auditor (OCA) prepared this report in response to a request from Commissioner Jose “Pepe” Diaz, representing Commission District 12, to conduct research on the feasibility of using Homestead Air Reserve Base as a joint civil-military installation.

Key Observations

- Although Homestead Air Reserve Base would be restricted in the implementation of joint use by the terms of the 2004 Second Supplemental Record of Decision, there is an opportunity for the base to generate additional positive economic impact to the County, as demonstrated by March Air Reserve Base.
- The current COVID-19 economic climate and the resulting air travel downturn could affect the short-term demand and need for commercial service at Homestead Air Reserve Base as the resulting positive economic impact would be uncertain until the post-pandemic global economic climate fully recovers.
- While deemed a premature proposal requiring more analysis to determine its feasibility in December 2000 when the final supplemental Environmental Impact Statement was issued, the potential for use of acreage at Homestead Air Reserve Base as a spaceport has become timely as the BCC recently adopted (on July 21, 2020) a resolution supporting the establishment of the United States Space Command headquarters in Miami-Dade County.

7. James Mark Wilcox and Miami International Airport– September 2, 2020

OCA produced a research report at the request of Commissioner Moss investigating whether James Mark Wilcox, a former U.S. Congressman, is the official namesake of Miami International Airport.

Key Observations

- Wilcox was elected to the U.S. House of Representatives in 1932, representing Florida as a Southern Democrat. He served during the 73rd, 74th and 75th Congresses, i.e., from March 4, 1933 to January 3, 1939. Wilcox reasoned that equal wages would disrupt the racist, segregated social structure of the South and that federal standards would provoke serious racial conflicts in the South.
- J. Mark Wilcox is the namesake of Miami International Airport (MIA) founded in 1928, the official name of which is J. Mark Wilcox Field. On February 12, 1959, the official designation of the airport was changed to Wilcox Field, honoring Congressman J. Mark Wilcox.
- Article XXXVII of the County Code governs airport zoning and does not mention Wilcox Field. However, the article includes an Editor's Note stating that "the former Article XXXVII pertained to Miami International Airport (Wilcox Field) Zoning and derived from Ord. No. 69-39. Under that iteration of the Article, "airport" was defined as "Miami International Airport (Wilcox Field), including those lands owned by Miami-Dade County generally from NW 12 to 36 Street, between NW 42 Avenue (LeJeune Road) to the Palmetto Expressway (SR 826)."

8. Application for the Appointment of District 8 Commissioner– December 1, 2020

The Office of the Commission Auditor (OCA) was directed by the Board of County Commissioners to gather information from applicants interested in being considered for the office of the Miami-Dade County District 8 Commissioner, and to also conduct a background check that includes proof of residency for all applicants. In order to streamline the process and facilitate transparency, our office has created a web portal for all interested applicants to submit all the required information.

Key Observations

- OCA's background research included verifying the residency requirements per the County's Home Rule Charter, which requires County Commissioners to be qualified electors residing within his or her district for at least six months and within the County for at least three years before qualifying to serve.
- OCA also completed a search for civil and criminal court cases under the Miami-Dade County Clerk of the Courts, and a national case search was conducted with a legal research service. The application submission process via OCA's web portal consisted of an Application for Appointment, including uploading a notarized Applicant Oath attesting to satisfying the County Charter's residency requirements. To substantiate residency, the applicant was required to submit the following documents, as applicable, with his or her oath: (a) Driver's License; (b) Voter Information Card; (c) Property Tax Receipt or Lease Agreement; (d) Utility Bill; and (e) Homestead Exemption Receipt.

Awards

The Office of the Commission Auditor (OCA) has been awarded the Certificate of Excellence in Performance Management by the International City/County Management Association (ICMA) for the OCA 2019 Performance Measures report. This OCA report covered key operating indicators and budget information.

This award is a testament to the support we have received from the Board of County Commissioners (BCC) and our dedication to maintaining a focus on high-quality professional reporting. I want to thank the BCC and re-emphasize our commitment to serving all 13 Districts and the Board while maintaining our core values of independence and quality professional reporting.



Audit Division - Accomplishments

- Completed an update to the Miami-Dade County Professional Positions Analysis Report, the goal was to renew old data points and update the quantitative information on the report to provide the count of professionals in the County.
- Initiated a county-wide financial analysis to report on expenses related to professional services procured by county agencies from fiscal year 2015 to 2020.
- As part of the COVID-19 approved virtual public meetings, the audit team was assigned to perform authentication and verification of registered public speakers to ensure the fairness and integrity of the citizen's participation process was not compromised.
- Renewal of Association of Local Government Auditors (ALGA) membership to participate in peer reviews in accordance with Ordinance 03-2, Sec. 2-476 2018. The ordinance requires the Office of the Commission Auditor to perform audits in accordance with Government Auditing Standards, a requirement of which is, the participation in peer reviews.
- Completed the required hours of Continuing Professional Education (CPE), Government Auditing Standards, "Yellow Book" courses, thereby advancing the division's competencies in Generally Accepted Government Auditing Standards (GAGAS).
- Implemented new methodologies in data analytics to strengthen real-time access to quality information. OCA now has access to multiple County systems and platforms including PeopleSoft Query Viewer, COGNOS, Mainframe, PWS Permitting, and others on which we continue to develop proficiency and expertise.



Financial Division - Accomplishments

- Initiated the kickoff of the Social Progress Index measures - This project presents a new way of measuring progress within our societies. During 2020, the Financial Division collaborated with the Social Progress Imperative to create comprehensive measures of real quality of life, independent of economic indicators, to be displayed on a geographic dashboard for Miami Dade County.
- FY 2020-21 Proposed Budget Reports for Budget Hearings (September 2020) - The report encompassed the following financial analysis to assist the Board of County Commissioners (BCC): FY 2020-21 Departmental Proposed Expenditures by Spending Category, General Fund Allocation by Department, Non-Departmental items and CBOs Programs Summary, Unfunded Capital Projects by District.
- 2020 Performance Measure Report (July 2020) - The Financial Division worked diligently in collaboration with Miami-Dade County Departments to create the 2020 Performance Measure Report. The report focused on the performance of key operating indicators in addition to selected service changes related to the COVID-19 pandemic. During 2020, the 2019 Performance Measure Report was recognized with the International City/County Management Association (ICMA) Certificate of Excellence in Performance Management. This highest level of recognition is awarded to local governments for their exemplary performance management initiatives.
- FY 2020-21 Proposed Budget Report for BCC Meeting (July 2020) - The report encompassed a comparative financial analysis regarding the FY 2019-20 adopted and FY 2020-21 proposed millage rate.
- As part of the COVID-19 approved virtual public meetings, the staff designed an efficient process to accept, validate, and quantify citizen's electronic recordings related to legislations on behalf of the County during public meetings to enhance citizen's participation.
- Financial Dashboards: During the fiscal year, staff designed the business intelligence infrastructure to create and automate the review and analysis of County-wide financial and accounting transactions to display informative data on dashboards to facilitate the BCC's access to financial analysis.



Research Division - Accomplishments



- The Directives Dashboard was created with the intention of facilitating OCA's compliance with [Resolution No. R-256-10](#), adopted on March 2, 2010, which requires OCA to use the Directives Database to inquire and determine the status of directives and submit a quarterly report indicating such status. The purpose of the Directives Dashboard is to automate the Directives Database form and subsequent approval workflow, assist with eliminating the backlog of directives and the need for manual reconciliation. Overall, the dashboard will promote accountability by heightening user visibility of directives, resulting in a prompter completion and more accurate management of the process.
- Spearheaded large-scale research reports and special projects on multiple social and economic initiatives as well as proposed ordinances for various County Commissioners.
- Research Analyses for BCC Meeting Agendas (various dates). OCA Research Division provided Research Notes for 19 BCC meetings and 57 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 50 reports as supplements to the BCC agenda items.
- 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 60 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.

Training Initiatives

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) 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 two 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 and used to justify a pay supplement, and/or used in the auditor's OCA business cards, nameplates, email, or other work products.
- OCA Research Division staff received training from New Horizons Computer Learning Centers on updated versions of Microsoft Office including Microsoft Word, PowerPoint, and Excel, to maximize proficiency and higher quality of work output.
- Research Division staff completed training in various aspects of Westlaw, an online case law search tool.
- To effectively monitor County operations and deliver reports, OCA's Financial and Research staff were trained on the following programs and platforms:
 - Budget Analysis Tool (BAT)
 - Capital BAT (C-BAT)
 - Smart View
 - Various County financial systems
 - Intermediate and Advanced Excel
 - Power BI
 - E-Procurement (Bid Tracking System and Project Administration)
 - Business Management Workforce System
 - Capital Improvements Information System

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 1.

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 2 - 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 (IG) 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 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.

Exhibit 3 – Acronym Glossary

BAT	Budget Analysis Tool
BCC	Board of County Commissioners
C-BAT	Capital-Budget Analysis Tool
CPA	Certified Public Accountant
CPE	Continuing Professional Education
EPP	Expedited Purchasing Program
FAMIS	Financial & Accounting Management Information System
FIU	Florida International University
FY	Fiscal Year
ICMA	International City/County Management Association
IG	Inspector General
MDCCW	Miami-Dade County Commission for Women
OCA	Office of the Commission Auditor
PEC	Performance and Efficiency Commission
R- #	Resolution #