



# OFFICE OF THE COMMISSION AUDITOR



## 2021 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

In this year's Annual Report, we look back at 2021 as Miami-Dade County continued the journey of recovery from the global COVID-19 pandemic. The Office of the Commission Auditor (OCA) recentered on its value proposition of government oversight through relevant audits, creating a knowledge base through enhanced research for the Board of County Commissioners (BCC), and strengthening pathways to making information available to the public. OCA's objective for the year was clear – develop information efficiently that was useful for the BCC and the public - as we continue to fulfill the intention of the 2002 voter-approved Home Rule Charter Amendment that created the Office of the Commission Auditor.



OCA closed out another successful year by producing over 60 reports detailed in this year's annual report. The reports covered operational reviews, fiscal analysis, policy compliance, legislative research, and the County's performance measures report, which was awarded a Certificate of Excellence in Performance Management by the International City/County Management Association (ICMA) for the second consecutive year. Additionally, OCA completed approximately 50 background research on all individuals serving on evaluation/selection committees as required by the BCC. We also implemented best practices in research and created enhanced data analytics with visualization for our reports which earned us the Award for Excellence in Government Finance by the Government Finance Officers Association (GFOA) and a feature in the December 2021 GFOA magazine; this highlights our goal to complete audits and analysis efficiently and effectively by leveraging modern technology tools.

As part of our continued commitment to creating efficiencies and providing information, OCA developed and launched the District Legislative Tool (DLH) Dashboard to give access to important legislation with previously unavailable features in the County. We created multiple data aggregation frameworks to produce the first comprehensive Miami-Dade County monthly Evictions and Foreclosures report. We also developed the foundational data for the Miami-Dade County Property Conveyance project and County's Directives Database while collaborating with various County agencies to meet our objectives. During the next cycle, OCA plans to further develop relevant audits and disseminate research information in near-real time for critical decision-making by the Board of County Commissioners (BCC) and keeping the citizens informed while serving as a conduit for transparency and fostering government accountability.

Yinka Majekodunmi, CPA  
**Commission Auditor**



OFFICE OF THE  
**COMMISSION AUDITOR**

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## **2021 Annual Report**

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### **INTRODUCTION**

The Miami-Dade County Home Rule Charter Amendment, adopted by the voters on January 23, 2002, created the Office of the Commission Auditor (OCA). The Charter Amendment: (a) empowered the Board of County Commissioners (BCC) to provide by ordinance for the Commission Auditor's specific functions and responsibilities; and (b) indicated that the Commission Auditor's functions and responsibilities shall include, but not 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**

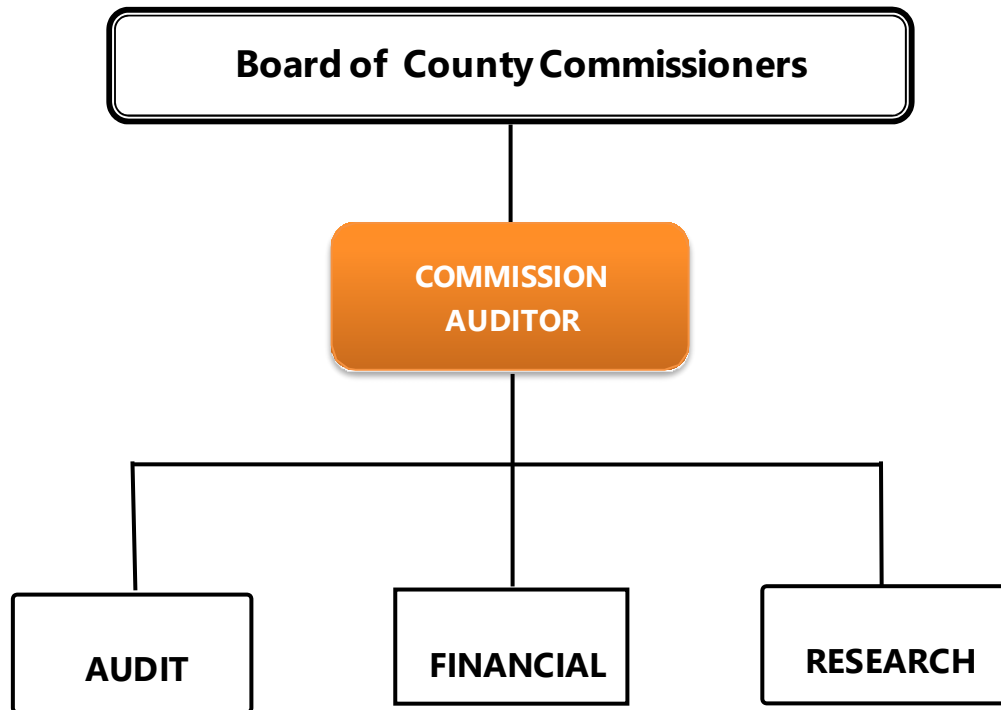
The objectives of the OCA are to:

1. Conduct audits, management and research analyses, and program evaluations.
2. Review all departmental financial activity, perform analyses, and make recommendations to the Commission.
3. Provide research and analyses to support regular BCC, Committee, and Sub-committee meetings, as well as workshops or special meetings of the BCC.
4. 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.
5. Provide the BCC with independent assessment of pending legislation, proposals, and other matters.
6. 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.
7. Offer input to the BCC throughout the budgetary process.
8. Determine whether County programs are achieving their intended objectives.
9. Determine whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the BCC.

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## Table of Organization

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### 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



Pierre Chammas, MBA  
**Interim Financial Manager**



Sade Chaney, MBA  
**Research Manager**



Stephanie Sierra, CIA, CCSA  
**Interim Audit Manager**

### STAFF



Cedric Brazle, Jr.  
**Senior Executive Secretary**



Luis Carrazana, CPA  
**Associate Auditor**



Shayna Cohen, MSc  
**Research Analyst**



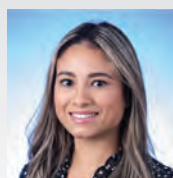
Jannesha Johnson, MBA  
**Administrative Assistant**



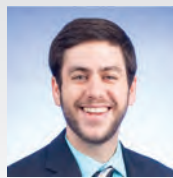
Jacques Pierre-Louis, MBA  
**Associate Auditor**



Devon Powell, CIA  
**Associate Auditor**



Yaritza Reina Hernandez  
**Administrative Assistant**



Stuart Rimland, Esq.  
**Research Analyst**



Phillip Rincon, MA, CCPB  
**Research Analyst**



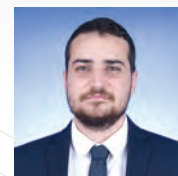
Giovanni Serrano, MBA  
**Associate Auditor**



Elena Shamina, MSF  
**Financial Analyst 3**



Casey Simpkins, MSCIS,  
CPA, MBA  
**Financial Analyst 2**



Victor van der Weerden,  
MSc  
**Research Analyst**

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## Special Reports

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### 1. **Countywide Evictions Data** – February 17, 2021

The Office of the Commission Auditor (OCA) produced this report on countywide eviction data as required by Miami-Dade BCC Resolution No. R-58-21, which was adopted on January 21, 2021. Pursuant to the resolution, OCA shall provide the BCC monthly reports on countywide evictions statistics to assist the BCC as policymakers in establishing metrics to devise a macro solution to the evictions crisis resulting from the COVID-19 pandemic. OCA provided five reports to the BCC. A public records request for evictions data was also provided to the Biscayne Times and Miami Herald.

#### Key Observations

- The OCA reported on both residential and commercial evictions data depicting trends on the quantity of cases filed and pending, as well as the number of writs of possession issued and executed during the COVID-19 pandemic.
- The data also reviews the quantity of COVID-related eviction declarations filed with the Eleventh Judicial Circuit of Florida in accordance with the court's administrative orders as well as the CARES Act. It is important to note that there were certain data limitations. Namely, prior to October 1, 2020, the Odyssey Case Manager, the Clerk of Court's case management system capturing evictions cases, did not distinguish between commercial and residential evictions. Therefore, OCA reports on evictions data by property type only from October 1, 2020.
- In Florida, Executive Order 20-94, signed April 2, 2020, suspended the eviction of residential tenants for non-payment of rent due to being adversely affected by COVID-19. The Executive Order was subsequently extended by Executive Orders 20-121, 20-137, 20-159 until August 1, 2020. On July 30, 2020, Executive Order 20-180 was issued, providing an extension and clarification to previous eviction moratorium orders, suspending final action in non-payment eviction cases where the non-payment is the result of a loss of employment, loss of hours or income, or other monetary loss due to COVID-19. The Order was effective until September 1, 2020 and extended by Executive Order 20-211 until 12:01 am on October 1, 2020.

### 2. **Pilot Program for COVID-19 Detection Technology** – March 16, 2021

The OCA produced this report in response to a request from District 9 Commissioner Kionne L. McGhee to conduct a financial analysis on the feasibility to procure and utilize robots to sterilize County facilities, provide genomic testing to track COVID-19 rates, establish a call center and texting service for COVID-19 and vaccination opportunities, and potential funding sources.

#### Key Observations

- The UVD robot is a mobile array of powerful short-wavelength ultraviolet-C (UVC) lights that emit enough energy to destroy any micro-organism's DNA or RNA. The cost of a UVD robot ranges from \$80,000 to \$90,000, excluding maintenance. Additional operational costs to be considered include deployment costs of around one week, one technician, and software and maintenance costs (approximately 10% per year of robot price).
- The associated costs to deploy a pilot program at the Stephen P. Clark Government Center entry checkpoint for one month would be approximately \$89,000.
- When implementing the canine COVID-19 screening program, privacy concerns based on the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and other relevant federal



laws, such as the Americans with Disabilities Act, and state privacy laws as prescribed in Florida Statutes, Chapter 395.3025 must be considered. Covered entities under HIPAA may only disclose protected health information (PHI) — which includes an individual's health status related to testing positive for COVID-19—under certain limited circumstances. Miami-Dade County is a covered entity under HIPAA, as stated in Administrative Order 10-11. HIPAA permits covered entities to disclose protected health information without the individual's authorization to public health authorities authorized by law to collect or receive such information to prevent or control disease, injury, or disability.

- Federal law permits employers to take screening steps to determine if employees entering the workplace have COVID-19 as an individual with the virus will pose a direct threat to the health of others. Employers can lawfully check the body temperatures of employees entering the workplace. Measuring an employee's temperature is a medical exam, and the ADA requires it to be “job-related and consistent with business necessity.” The exams meet the standard if necessary to determine whether employees have a medical condition that would pose a “direct threat” to health or safety. OSHA has noted that nothing in the Occupational Safety and Health Act or its regulations prohibits employer screening for COVID-19, including conducting temperature checks, which may be part of an organization's more comprehensive plan for monitoring workers' health during the pandemic. If an employer chooses to perform COVID-19 viral tests, temperature checks, or other symptom screenings, the EEOC and OSHA have clarified that the processes must be nondiscriminatory and non-retaliatory.

### **3. Fiscal Impact on FTX Agreement – March 26, 2021**

The OCA produced this report to conduct research for Resolution No. R-238-21, adopted at the March 26, 2021 BCC meeting, approving the agreement for marketing partnership naming rights pursuant to Section 2-2201 of the Code of Miami-Dade County, Florida, and Implementing Order 8-9 for the sale of naming rights and associated sponsorship rights to West Realm Shires Services Inc. DBA FTX.US (“FTX”).

#### **Key Observations**

- In 1999, American Airlines entered into an agreement with Basketball Properties, LTD (BPL or Arena Manager) for the naming rights of the County-owned arena located at 601 Biscayne Boulevard, which expired in 2019. The proposed naming rights agreement for the period 2021 to 2040 with FTX is in the amount of \$135,000,000, with a present value of \$102,000,000.
- According to the Adopted Budget and Multi-year Capital Plans, \$6,400,000 has been budgeted to cover operating and maintenance expenditures for the Arena Manager. In FY 2020-21, the budgeted amount increased to \$8,400,000.
- The \$89,737,000 in net revenues from this agreement is proposed to be used to establish an “Anti-Gun Violence and Prosperity Initiatives” trust fund to be divided amongst the 13 districts equally (30% of net revenue per district) and equitably (70% of net revenue based on the proportion of reported shooting homicides and other shooting incidents that occurred over the previous calendar year, as reported by the Miami-Dade Police Department and all municipal police departments). The use of the funds by each district will require prior Board approval.

### **4. District Legislative History Application – September 1, 2021**

The OCA launched the District Legislative History (DLH) application to provide a quick information acquisition tool for conducting legislative searches by Commission District or Sponsoring Commissioner for a selected timeframe in an intuitive, user-friendly interface. The DLH application was designed to capture resolutions and ordinances sponsored by Commissioners to highlight legislation that establishes countywide policies, programs, and initiatives.

### Key Observations

- The application's search results may be exported into a PDF or Excel report, including File Numbers and hyperlinks, allowing the user to view the legislation's history easily and associated documents available in Legistar.
- The search results are currently available for the first Prime Sponsor, who is credited as the originating author of the legislation.

#### **5. Evaluation Criteria for CIP Specialized Services – May 3, 2021**

The OCA produced this report in response to a request from District 3 Commissioner Keon Hardemon to provide the evaluation criteria for Capital Improvement Program (CIP) Specialized Services Solicitation No. A18-MDAD-01. In accordance with the guidelines established in Implementing Order 3-34. Formation and Performance of Selection Committees and Administrative Order 3-39. Standard process for construction of Capital improvements, acquisition of professional services, construction contracting, change orders, and reporting, proposals were evaluated based on a two-tier selection process, based on predetermined evaluation criteria.

#### **6. MDX Legislation Timeline – May 4, 2021**

The OCA produced a timeline showing key milestones pertaining to the lifespan of the Miami-Dade County Expressway Authority (MDX) and the creation of its successor agency, the Greater Miami Expressway Agency (GMX).

#### **7. Report on County Reports – May 20, 2021**

The OCA produced this report in response to a request from District 7 Commissioner Raquel A. Regalado to showcase the universe of directives that require a single or recurring report. More specifically, the booklet captures directives issued by resolution or orally by a Commissioner at either a County Commission meeting or meeting of a committee or subcommittee of the County Commission instructing the Administration to provide a report. Such reports are to be provided to the forum wherein the directive was issued. Whether a single or recurring report is required is based on the language of the directive. To produce this booklet, OCA collaborated with the Information Technology Department to filter directives captured in OCA's Directives Dashboard to isolate those requiring either a single, monthly, quarterly, bi-annual or yearly reports.

#### **8. Active Registered Vendors Listing – May 19, 2021**

The OCA produced this report in response to a request from District 12 Chairman Jose "Pepe" Diaz to provide a listing of active registered vendors within Miami-Dade County.

### Key Observations

- The Bidders Report includes vendors who are registered with the County but have not yet been awarded a County contract.
- The Suppliers Report includes registered vendors who have been awarded a County contract.
- Note that both reports include all those who have registered with the County as a vendor in order to be issued a check from Finance, which may not necessarily be associated with a contract established by the Procurement Division.

#### **9. Countywide Foreclosures Data – June 11, 2021**

The OCA produced this report on countywide foreclosures data as required by Miami-Dade BCC Resolution No. R-468-21, which was adopted on May 4, 2021. Pursuant to the resolution, OCA shall provide the BCC monthly reports on countywide foreclosure statistics to assist the BCC as policymakers in establishing metrics to devise a macro solution to the foreclosure crisis resulting from the COVID-19 pandemic.

### Key Observations

- The OCA reported on both residential and commercial foreclosures data depicting trends on the quantity of cases filed and pending as well as the number of final judgments issued and foreclosure sales occurring during the COVID-19 pandemic.
- Certain data limitations existed. Primarily, the Odyssey Case Manager, the Clerk of Court's case management system capturing foreclosure cases, does not capture the address of the property subject to foreclosure. Therefore, while Section 3(i) of Resolution No. R-468-21 directs OCA to report, if practicable, on the location by zip code of each residential and commercial property that is or was subject to a foreclosure action; these data limitations precluded OCA from doing so.
- In Florida, the Executive Order 20-94, signed April 2, 2020, suspended eviction of residential tenants for non-payment of rent due to being adversely affected by COVID-19, as well as suspended and tolled any statute providing for a mortgage foreclosure cause of action under Florida law for 45 days from the effective date. The Executive Order was subsequently extended by Executive Orders 20-121, 20-137, 20-159 until August 1, 2020. On July 30, 2020, Executive Order 20-180 was issued, providing an extension and clarification to previous foreclosure moratorium orders, suspending final action at the conclusion of a mortgage foreclosure proceeding under Florida law solely when the proceeding arises from nonpayment of mortgage by a single-family mortgagor adversely affected by the COVID-19 emergency, as well as suspending final action in non-payment eviction cases where the non-payment is the result of the residential tenant being adversely affected by COVID-19. "Adversely affected by the COVID-19 emergency" is defined in the Order as a loss of employment, loss of hours or income, or other monetary loss due to COVID-19. The Executive Order was effective until September 1, 2020, and extended by Executive Order 20-211 until 12:01 am on October 1, 2020.

### **10. FDOT Highway Review – August 27, 2021**

The OCA produced this report in response to a request from District 9 Commissioner Kionne L. McGhee to research social and economic factors associated with Florida Department of Transportation (FDOT) Financial Project Identification No. 439545-2, the proposed FDOT Turnpike expansion project widening the Homestead Extension of Florida Turnpike from Campbell Drive to south of Palm Drive on U.S. 1 and constructing a 20-ft. elevated flyover above the intersection of U.S. 1 and Palm Drive.

### Key Observations

- According to FDOT, the proposed Turnpike project is estimated to cost \$224 million.
- The total amount collected in Local Business Tax for FY 2022 for these businesses within the approximate 300 ft. radius of the Turnpike project is \$9,082 (as of August 25, 2021). The amount paid to the County in taxes for the properties in which these businesses operate for the FY 2020 is \$2,292,870 (as of August 25, 2021).
- The proposed project is intended to alleviate the traffic conditions that will arise from a larger volume expected by the year 2045, particularly in the Palm Drive and U.S. 1 intersection, as it experiences heavy traffic congestion at its current volume.
- The potential negative effect of such bypasses was witnessed locally in the disinvestment in Overtown after the construction of the I-95, I-395, and State Highway 836 interchange in the 1960s, which displaced residents—the population of the area declined by half by 1970.
- A September 2000 study on the impact of freeway bypass routes in medium-size cities— Danville, Virginia; Richmond, Virginia; Fort Wayne, Indiana; and Appleton, Wisconsin— documented the relocation of major employers to other locations due to the highway bypasses in these jurisdictions, particularly in Richmond, Virginia, where the city's downtown business district experienced the relocations of retailing, local industries, and offices resulting in an approximate

5% decrease in jobs in the area from 1990 to 2000 after construction of a bypass.

- The ramifications of a highway bypass on four different industry types (i.e., retail, gasoline service stations, eating and drinking establishments, and service industries) in small and medium-sized cities in Texas, with economic effects measured primarily in terms of changes in the per capita sales in the studied industrial sectors, revealed that the diverting of traffic from the old route to the bypass had a significant negative impact on the sales in the studied industrial sectors.

#### **11. Countywide Business Listing Report – September 10, 2021**

The OCA produced this report in response to a request from District 7 Commissioner Raquel A. Regalado to provide a listing of all businesses operating within Miami-Dade County. More specifically, this report identifies all the businesses registered with the Miami-Dade County Tax Collector to conduct business in the County as evidenced through the creation of a Business Tax Account and issuance of an occupational license, i.e., local business tax receipt.

##### **Key Observations**

- The data reported by the Tax Collector's Office is based on local business tax receipt license information obtained from local business tax receipt applications.
- Miami-Dade County requires local business tax receipts for each place of business, and the Tax Collector issues a unique account number in each of these instances.
- The Tax Collector requires a local business tax receipt for each separate local business tax classification at the same location. The local business tax classification is determined by the nature of the business and the North American Industry Classification System (NAICS) code as reported by the business in its local business tax receipt application. Thus, multiple local business tax receipts can exist under the same business tax account. As a result, OCA's report only includes unique business tax account numbers.
- The data received from the Tax Collector's Office includes instances, where there are multiple business tax, accounts for businesses with identical names and addresses yet different local business tax classifications. The assignment of multiple account numbers in these instances is due to process anomalies, as explained by the Tax Collector's Office.
- A separate local business tax receipt for each professional is required, whether practicing by himself or herself, in partnership or employed by another. *Professional* is defined in Section 8A-173 of the Code of Miami-Dade County as any person engaged in the practice of a special calling, including but not limited to the profession of chiropractic, medicine, dentistry, accounting, financial planning or law. Given that a unique account number is issued in each of these instances, an individual entry for each professional is reflected in this report, irrespective of whether the professional is engaged in a partnership or employed by the same firm as the other professionals listed.

#### **12. Airport Public Announcements – November 4, 2021**

The OCA produced this report in response to a request from District 2 Commissioner Jean Monestime to research airports with passenger volume comparable to Miami International Airport (MIA), reporting on information regarding public announcements, i.e., length, content, and languages spoken, as well as flight data for these airports. Resolution No. R-949-21, adopted at the October 5, 2021 BCC meeting, directs that all public announcements at Miami International Airport be delivered in English, Spanish, Creole, and Portuguese languages.

##### **Key Observations**

- A 2017 study by the National Academies of Sciences Engineering & Medicine, which sought input from airports from across the United States and Canada, concluded that more than one-third of the airports surveyed broadcast standard announcements in a non-English language. Thirty-eight

airports (36 U.S. and 2 C.A.) are represented in the survey results.

- OCA also independently surveyed the top 10 busiest airports as well as New York's LaGuardia and John F. Kennedy airports. The most notable observation was the Dubai, UAE (DXB) airport, where travelers have the option to hear up to 25 different languages using technology that personalizes their listening experience as part of their automated boarding lounge announcements.

### **13. Condominium Associations Emergency Repair Funding - November 16, 2021**

The OCA produced this report in response to a request from District 8 Commissioner Danielle Cohen Higgins to research jurisdictions across the United States that have an emergency structural relief fund for condominium associations, which would allow them to immediately access low-interest loans when emergency structural repairs are needed, and the association does not have sufficient reserves to make the necessary repairs.

#### **Key Observations**

- Research revealed that the Champlain Towers condominium association had only \$706,000, or 6.9%, of the \$10.3 million reserve for repairs recommended by third-party association reserve consultancy, Association Reserves. Accordingly, a priority is to utilize an existing or new mechanism by which condominium associations can secure financing for emergency structural repairs.
- Minnesota currently has a program designed specifically to provide direct financial assistance to condominium associations for improvements to condominiums or townhome complexes. This program allows cities to provide emergency financing to condominium associations to fund necessary repairs and refurbishments by leveraging the city's bonding authority. Minnesota state statutes, Sections 428A.11-428A.21 (the "Housing Improvement Areas Act") grant cities the authority to create Housing Improvement Areas (HIAs), defined as an area in a city in which housing improvements in condominiums or townhome complexes may be financed with the assistance of the city, or the city's economic development authority (EDA) or housing and redevelopment authority (HRA).
- Condominium associations are governed by Chapter 718, Florida Statutes, which delineates their powers and duties. In §718.112 regarding association bylaws, subsection §718.112(f)(2)(a) prescribes that, in addition to annual operating expenses, the budget must include reserve accounts for capital expenditures and deferred maintenance. The only capital expenditures this section expressly requires to be accounted for in reserves are roof replacement, building painting, and pavement resurfacing, regardless of the deferred maintenance expense or replacement cost.
- HB 995, passed by the 2008 Florida State Legislature, required condominium associations to hire engineers or architects to conduct a professional reserve study every five years. The required study would produce an estimate of the reserves needed to keep up with repairs. Current law authorizes condominium associations to waive these reserve requirements by a majority vote at a duly called association meeting. If a majority vote is attained, an association may operate with fewer reserves than otherwise required by law or no reserves at all.
- The Florida Bar Condominium Law and Policy Life Safety Advisory Task Force released the Report of the Florida Bar RPPTL Condominium Law and Policy Life Safety Advisory Task Force, on October 12, 2021, compiling a list of all recommended changes to Florida condominium law, development, construction, association operations, and maintenance to prevent or minimize the likelihood of another building collapse like the Champlain Towers South condominium collapse in the future.

### **14. Directives Dashboard Development – December 31, 2021**

Through joint efforts with the Information Technology Department, OCA began the development of the Directives Dashboard to facilitate OCA's compliance with Resolution No. R-256-10, while



increasing the availability and visibility of Directives and their corresponding status.

#### Key Observations

- Historically, the status of Directives has been maintained through the manual process of generating and submitting a static report, hindering the availability and visibility of real-time information. Accordingly, we sought to create a tool that all BCC staff can access for quick real-time updates on Directives and their corresponding status.
- Through our research of available reporting technologies, the utilization of a Dashboard was selected to transform the *Directives Database* currently utilized into an interactive online tool efficiently and cost-effectively.
- The additional benefit of the Directives Dashboard is the automation of the *Directives Database* form and the elimination of manual reconciliation.
- The Directives Dashboard was officially launched in 2022.

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## Awards

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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) and the Award for Excellence by the Government Finance Officers Association (GFOA) for the OCA 2020 Performance Measures report. This OCA report covered key operating indicators, budget information, and a feature in the December 2021 GFOA magazine; this highlights our goal to complete audits and analysis efficiently and effectively by leveraging modern technology tools.

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.





## MIAMI-DADE COUNTY, FLORIDA – OFFICE OF THE COMMISSION AUDITOR

Elevating OCA's Performance Measures Report through Technology

Since it was established in 2002, Miami-Dade's Office of the Commission Auditor (OCA) has provided financial, legislative, research analyses, and independent audits to assist the Board of County Commissioners' decision-making process. OCA's annual Performance Measures Report informs resource allocation to communities and ensures governmental accountability and transparency. In 2019, under new leadership, OCA transformed its reporting approach through technology, data visualization, and an enhanced focus on service delivery. These changes came just in time to provide greater insight and transparency during the pandemic, as residents looked to government for guidance in an unprecedented time. Here's how Miami-Dade County's OCA tackles the common challenge of measuring performance for informed service delivery, managerial and legislative decision-making, and public trust in county government.

### About Miami-Dade County

Located in southeast Florida, Miami-Dade is home to the City of Miami and has a population of 2.7 million people, according to the 2020 Census. It is the most populous county in Florida and ranks seventh among the most populous counties in the United States.

### GOVERNING FOR RESULTS

Miami-Dade County's governing for results framework dates to 2005, when its Board of County Commissioners established this approach through ordinance. In the 16 years since, the county's framework has evolved to deliver the needs of the times, including establishing the annual Performance Measures Report in 2015—and the appointment of the commission auditor to oversee the report's creation and communication of its key insights back to the Board of County Commissioners.

In 2019, to ease the challenge of data gathering, the county passed legislation allowing OCA to access digital information maintained or owned by the county. This ordinance helped



OCA revamped its approach to performance measures research by automating the data gathering process and centralizing and standardizing all compiled data. The result enabled OCA to move from standard data tables to a narrative- and visually driven presentation. This new level of insight and presentation helps the county board understand how and where resources are allocated, and which areas might benefit from additional resources.

This expanded data visualization also helps OCA create a report geared to a more diverse audience. As Commission Auditor Yinka Majekodunmi noted, “We can now use creative ways to convey the financial information in a more clear and appealing way—meaning it can be used for multiple purposes, including to inform legislation, communicate with the public, and guide decisions.” The 2020 Performance Measures Report also included measures shown in a multi-year and geographic presentation. This provided additional visibility to guide policy and action on fiscal priorities set by the Board of County Commissioners.

The 2020 report focused on selected service changes the county had implemented in response to the pandemic. Since March 2020, county departments have increased direct community services and pivoted into roles outside normal operations to meet the community’s needs. As Majekodunmi explained, “During the pandemic, residents were trying to find information, and we saw a significant increase in our web traffic and on our social media channels. As the government put information out via these channels and our dashboard, we could measure the usefulness of this information through data. The measure itself gave us an opportunity to gauge

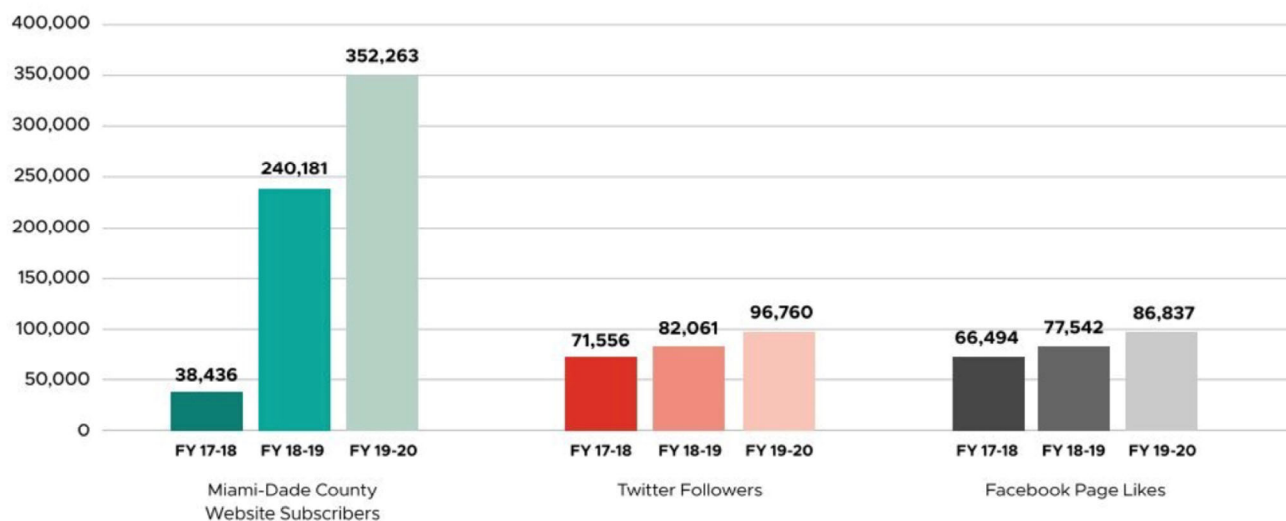
effective communication during the pandemic.” Performance measures bear this out, showing a 47 percent increase in web traffic, an 18 percent increase in Twitter followers, and a 12 percent increase in OCA’s Facebook audience.

## A COLLABORATIVE PROCESS

The process of determining performance measures begins with identifying the activities, key performance indicators, and corresponding targets that will allow the organization to assess what is being accomplished. Each performance indicator includes a unit of measurement, evaluation of actual performance, and frequency with which information is reported. Decisions are then made on what data will be collected and how, who will analyze and report the performance, and how to compare the goals and performance. Status update meetings track progress, including data collection; address challenges; and, if necessary, take corrective action. OCA staff also attend public meetings held by the county, including county-run town halls and County Commission meetings, to ensure that they’re staying in touch with public sentiment and input.

Working closely with other departments is a foundational part of creating a useful report that informs decision-making. Majekodunmi emphasized that success depends on alignment. “Collaboration is everything. We’ve made the report’s value proposition something that other departments can relate to by turning the ‘why’ into a resource conversation.” He also noted that OCA staff have focused on building collaborative relationships across county government.

### EXHIBIT 1 | MIAMI-DADE COUNTY SOCIAL MEDIA AND WEBSITE



Over the course of the year, as agenda items come before the Board, OCA staff draw on the report to help inform decisions that are aligned with specific performance measures. Data on the performance measures is presented to board members, ensuring that the report is used as an ongoing tool for day-to-day decisions.

### INNOVATION—PRESENT AND FUTURE

OCA has made technology central to producing the report. The department has implemented Microsoft PowerBI to access county departmental information and create detailed reports. This has helped centralize information and slice data so it can be translated into narratives that are accessible and relevant to legislators and the public.

OCA has also worked with other departments on GIS platforms to geocode data and translate it into geographic views. This data presentation has become vital to communicate results to decision makers and the public. Majekodunmi shared an example of how mapping mobile bookstop locations or increases in animal bite incidents can help determine how resources should be pushed to certain locations or reallocated to others—usage or incidents are easier to see and interpret in a map-based format. He said, “Our use of technology has really been focused on answering the question, how do we simplify the digestion of the information?”

In addition, OCA has integrated the Social Progress Imperative framework, an international index that measures how well a society provides its community with the things they need—education, access to public health, safety, and more. As Majekodunmi noted, this framework has been especially important during the pandemic.

OCA staff are planning an ambitious next step for the performance measures report. They are putting the finishing touches on the foundations of an informational dashboard that will transform the report from an annual effort into a real-time, day-to-day decision-making resource that can be accessed at any time.

### LESSONS FOR OTHER COMMUNITIES

Other organizations can create a performance measures report by focusing on team building, innovation, decision-making, regular status updates, and problem-solving. Majekodunmi emphasized the importance of building relationships across departments that are aligned to the goal of more informed resource allocation.

He added that a focus on internal resources is critical for harnessing the power of data and translating it into useful insights. “Our departmental strategic plan dictates what resources we need to be effective—not just the quantity of resources, but also the specific job types and competencies. This is where we’ve focused on bringing in professionals trained in analytics as well as incorporating the use of specific analytics and data visualization software.”

All staff also stay focused on the business case for the performance measures report process, understanding that it is integral to identifying potential savings for the county and for paying attention to areas that need improvement. It’s also key to helping residents understand how county resources are being used—and to creating greater trust in their government through transparency and accountability.

### GFOA BEST PRACTICES AND RESOURCES

OCA followed GFOA’s *Performances Measures* best practice in creating its process and annual report. GFOA recommends all organizations identify, track, and communicate performance measures to monitor financial and budgetary status, service delivery, program outcomes, and community conditions.

Find the 2020 Performance Measures Report on the Miami-Dade County website.<sup>1</sup>

<sup>1</sup> [miamidade.gov/auditor/library/2020-performance-measures-report.pdf](https://miamidade.gov/auditor/library/2020-performance-measures-report.pdf)



“We can now use creative ways to convey the financial information in a more clear and appealing way—meaning it can be used for multiple purposes, including to inform legislation, communicate with the public, and guide decisions.”

COMMISSION AUDITOR YINKA MAJEKODUNMI



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## Audit Division - Accomplishments

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- 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.
- Performed a countywide financial analysis to report on expenses related to professional services procured by county agencies from FY 2015 to 2020.
- 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).
- Developed the automated methodology used for the indexing and cataloging table that captured all the unstructured data fields from over twenty years of legislation related to properties conveyed for affordable, workforce, and infill housing. Used data analytics tools such as PowerBI and Power Query to perform the analytics on several data sets containing over 11 million records to build data relationships that allowed us to classify and cluster the data as well as identify trends, outliers, and anomalies.
- Performed a review of the Miami-Dade Beacon Council, Inc. for the Fiscal Years ended September 30, 2017, 2018, 2019.
- Initiated a timeliness assessment of the County's building and zoning permitting approval processes to include benchmarking against other municipalities before and after 2020. Developed and deployed a satisfaction survey to solicit feedback from permit customers.

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## Financial Division - Accomplishments

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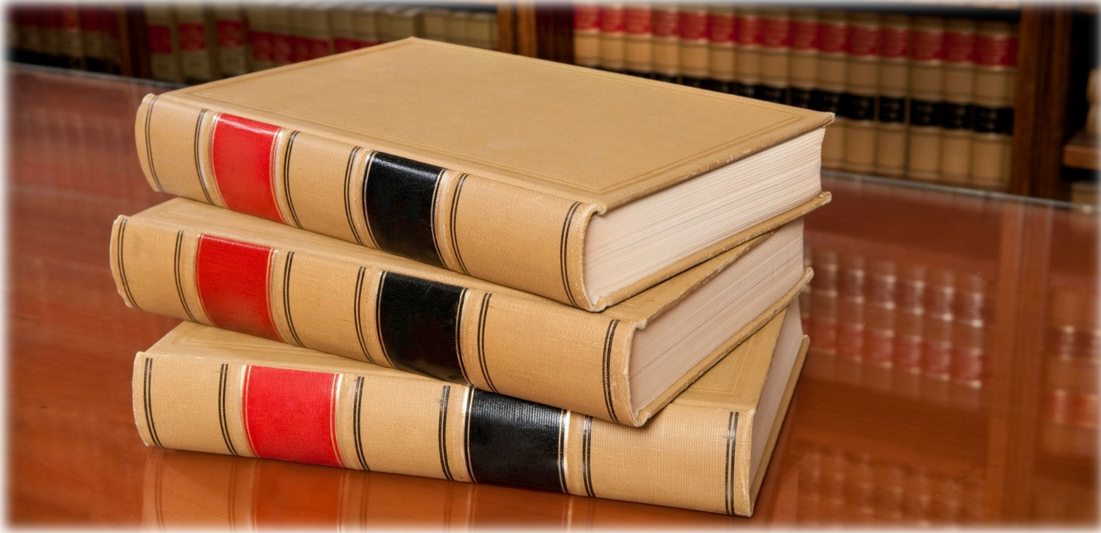
- FY 2021-21 Proposed Budget Report for BCC Meeting (July 20, 2021) - The report included a comparative financial analysis between the FY 2020-21 adopted and FY 2021-22 proposed millage rate, providing a multi-scenario estimate of the potential revenue presented by taxing jurisdiction.
- 2021 Performance Measure Report (September 10, 2021) - The report focused on a multi-year and geographic presentation of various key operating indicators, providing trend visibility to help guide the policy, and fiscal priorities raised by the Board of County Commissioners (BCC or the Board). The report considered service changes related to the COVID-19 pandemic.  
In 2021, the 2020 Performance Measure Report was recognized with the International City/County Management Association Certificate of Excellence in Performance Management. This highest level of recognition is awarded to local governments for their exemplary performance management initiatives.
- FY 2021-22 Proposed Budget Report for both Budget Hearings (September 14 & September 28, 2021) - The reports encompassed the following financial analysis to assist the Board:
  - Departmental Proposed Expenditures and Selected Revenues by Spending Category
  - Summary of Carryover and Reserves
  - Summary of Trust Fund Balances
  - Summary of Non-Departmental Expenditure
  - Summary of Unfunded Capital Projects
  - Proposed Budgeted Carryover Revenue Analysis
  - Water and Sewer Department Financial Review
- Tree Trust Fund (October 8, 2021) - The report included a quantitative and qualitative financial analysis of the Tree Trust Fund (TTF) and its respective accounts, sub-funds, and projects. It provided current account balances, historical revenues, and expenditures, taking into account the operational factors associated with revenue generation and TTF-related funds disbursements to validate the balance of available funds.



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## Research Division - Accomplishments

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- The District Legislative History (DLH) application was created to provide a quick information acquisition tool for conducting legislative searches by Commission District, for a selected timeframe. The DLH application was designed to capture resolutions and ordinances sponsored by Commissioners to highlight legislation that establishes countywide policies, programs, and initiatives.
- 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 27 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 naming, renaming, or co-designation item. In accordance with Ordinance No. 13-29, the Division provided 46 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 67 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 38 boards and counsels. Staff has been cross-trained to facilitate the significant increase.

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## Training Initiatives

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

- OCA auditors who perform work under Generally Accepted Government Auditing Standards (GAGAS) are individually responsible for obtaining 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.
- OCA 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.
- OCA 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)
  - SmartView
  - Various County financial systems
  - Intermediate and Advanced Excel
  - Power B.I.
  - 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.)

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**Ethics** – OCA staff members are to be guided in their work by the ethical principles of: public interest; integrity; objectivity; proper use of government information, resources, and position; and professional behavior. OCA staff are also required to comply with applicable provisions of ethics-related laws and policies that apply to employees of the Board of County Commissioners including, but not limited to, the:

- Code of Ethics for Public Officers and Employees (Florida Statutes, Chapter 112, Part III).
- Citizens' Bill of Rights (Miami-Dade County Home Rule Charter).
- Miami-Dade County Conflict of Interest and Code of Ethics Ordinance, (Code, Section 2-11.1); and
- Protection of Employees Disclosing Specified Information (Code, Section 2-56.28).

**Affirmations** – By my signature below, I affirm that:

I am not aware of any circumstances that might impair my ability to be independent in my work or that might lead others to question it, except as indicated above or on attached pages. I am responsible for compliance with ethic-related laws and policies that apply to employees of the Board of County Commissioners. I will make timely written notification in the event other circumstance(s) arise that might impair or appear to impair independence with respect to my work.

Signed by: \_\_\_\_\_

*Employee*

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_

*Commission Auditor*

Date: \_\_\_\_\_

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## Exhibit 2 - Commission Auditor's Duties

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### 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 FY 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 15<sup>th</sup> and the first budget hearing and between the first and second budget hearings to review and discuss the proposed budget in accordance with the Commission's approved budget priorities and policy objectives and the findings, results, and recommendations of the Commission Auditor.

- Resolution No. R-256-10, adopted March 2, 2010, directed the Commission Auditor to utilize the directives database maintained by the Clerk of the Board to track and follow-up on directives and requests contained therein.
- Resolution No. R-530-10, adopted May 4, 2010, directed the Commission Auditor to track all agenda items with a fiscal impact for the required financial budgetary impact analysis and to identify for the Board those items which do not include the required information. Any item, other than a Commission sponsored item, without the required information cannot be heard by the Board.
- 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 check 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 FY 2019-2020 Work Program and to include such audits in future proposed annual work programs presented to the Board.
- Resolution No. R-58-21, adopted at the January 21, 2021 meeting of the Board of County Commissioners (BCC), directs the Office of the Commission Auditor (OCA) to provide monthly reports to the BCC and the Miami-Dade County Homeless Trust detailing countywide residential and commercial evictions statistics based on data received from the Clerk of the Courts (COC) and the Miami-Dade Police Department (MDPD).
- Resolution No. R-129-22, adopted on February 1, 2022, and the new requirements per Implementing Order (I.O.) 8-4, the Office of the Commission Auditor (OCA) is directed to independently and simultaneously review and comment on the proposed leasing and conveyance of County property prior to the submission of an agenda item to the Board of County Commissioners (BCC).
- Resolution No. R-468-21, adopted at the BCC's May 4, 2021 meeting, directs OCA to include residential and commercial foreclosures data in its monthly evictions report. Accordingly, OCA has collaborated with both the COC and MDPD to retrieve, review, analyze and report on both evictions and foreclosures data.

- Resolution R-594-22, adopted at the June 1, 2022 BCC meeting, directs OCA to place the reports on a quarterly basis rather than on a monthly basis.

## 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.



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## Exhibit 3 – Acronym Glossary

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



## OFFICE OF THE COMMISSION AUDITOR **FORMER STAFF**



Tracie Auguste, MPA  
**Research Analyst**



Evelyn Avila, CPA  
**Financial Manager**



Phillip Edwards, Esq.  
**Research Manager**



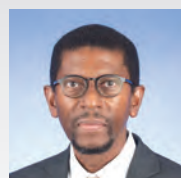
Jacqueline Fernandez, J.D.  
**Research Analyst**



Mireidy Fernandez, PhD  
**Research Analyst**



My (Paul) Hoang  
**Financial Analyst 2**



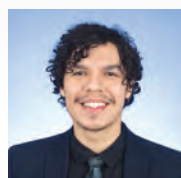
John Howard, CIA, CPA  
**Audit Manager**



Dorian James, MBA  
**Financial Analyst 2**



Johnson Louis, MSF  
**Financial Analyst**



Jonathan Meija  
**Associate Auditor**

We would like to thank all our former staff who were very instrumental to our success in 2021.  
Their contributions have made a great impact.