



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

**COMMISSION AUDITOR'S
INFORMATIONAL RESEARCH**

SECOND BUDGET HEARING

September 28, 2021

5:01 P.M.

Commission Chambers

Yinka Majekodunmi, CPA
Commission Auditor

Office of the Commission Auditor
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OCA reviewed the carryover revenues of selected departments presented in the FY 2021-22 Proposed Budget in order to assess the methodology used and confirm the actual amount currently available for use.

The impact of the additional carryover funds identified ultimately determines additional resources that will be available for appropriation to additional expenditures or transferred to reserve accounts. During this analysis, OCA observed that some departments did not include critical assumptions in calculating the carryover; namely, current fund balance, current fiscal year projected revenue after expenses, and updated current year projected cash inflows and outflows when the pooled cash methodology was applied. We also noted that some differences were caused due to the timing of when the departments completed their budget calculations earlier in the year; thus, they could not benefit from updated balances and assumptions.

OCA worked with all the departments to review, verify, and recalculate these values to present the most updated observations. Any appropriation should adhere to the inherent restrictions on the use of such funds; these restrictions could be attached to a specific activity or individual agency. See the following table for OCA's observations:

SUMMARY OF FY 2021-22 PROPOSED BUDGET CARRYOVER ANALYSIS

Department	FY 21-22 Budgeted Carryover	OCA Estimates & Observation	Change Over/(Under)	Fund	Observation
Animal Services	\$ 155,000	\$ 155,000	\$ -	General Fund	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.
Audit and Management Services	\$ -	\$ 72,000	\$ 72,000	General Fund	The Department's Proposed Budget did not include the amount available in the fund balance, which would reduce the budgeted General Fund (GF) transfer and thus increase the GF carry-over for FY 21-22. OCA confirmed that this was not included in the projected GF disbursement.
Aviation	\$ 89,129,000	\$ 89,129,000	\$ -	Proprietary	The operating reserve requirement totals 17% of the annual budgeted operating expenditures. The prior year's carryover or cash reserves becomes the total carryover for the current year. The carryover is held in the Revenue Fund. Any surplus realized in the Revenue fund that exceeds the required cash reserve is transferred to other departmental funds under Section 506 of the Trust Agreement. OCA currently does not recommend any changes since the final validation of the methodology and assumptions had not been completed. OCA will continue working with the Department over the next few months to vet the used framework and present the Board with the final observation.
Communications & Customer Experience	\$ -	\$ 646,000	\$ 646,000	General Fund	The Department's Proposed Budget did not include the amount available in the fund balance, which would reduce the budgeted General Fund (GF) transfer and thus increase the GF carry-over for FY 21-22. OCA confirmed that this was not included in the projected GF disbursement.
Community Action and Human Services	\$ -	\$ -	\$ -	General Fund	The Department's financial structure is approximately 74% grant funded through cost-reimbursement contracts. Furthermore, the Department only receives General Fund subsidy necessary to balance the General Fund costs at each fiscal year-end.
Corrections and Rehabilitation	\$ 1,862,000	\$ 1,862,000	\$ -	General Fund	The Department's Proposed Budget includes \$1.9 million in Carryover, which comprises \$1.7 million in Inmate Welfare Trust Fund and \$200,000 in Second Dollar Funds. The Budgeted Carryover is based on each fund's projected revenues minus projected expenditures for the current FY 2020-21. Both funds have restricted use governed by legislation by Florida Statutes 951.23 and 938.15, respectively.
Cultural Affairs	\$ 8,216,000	\$ 8,216,000	\$ -	Special Revenue Fund	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.
Elections	\$ -	\$ -	\$ -	General Fund	No observations or change, carryover methodology was confirmed based on OCA's analysis.
Finance	\$ 5,941,000	\$ 5,941,000	\$ -	General Fund	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.
Fire Rescue	\$ 13,321,000	\$ 13,321,000	\$ -	Fire Rescue District	No observations or change, carryover methodology was confirmed based on OCA's analysis.
Fire Rescue	\$ 11,660,000	\$ 11,660,000	\$ -	Fire Contingency Reserve	No observations or change, carryover methodology was confirmed based on OCA's analysis.
Fire Rescue	\$ -	\$ 227,000	\$ 227,000	General Fund	The Department's Proposed Budget did not include the amount available in the fund balance (Countywide General Fund dollars that support the OEM), which would reduce the budgeted General Fund (GF) transfer and thus increase the GF carry-over for FY 21-22. OCA confirmed that this was not included in the projected GF disbursement.
Human Resources	\$ -	\$ 97,000	\$ 97,000	General Fund	The Department's Proposed Budget did not include the amount available in the fund balance, which would reduce the budgeted General Fund (GF) transfer and thus increase the GF carry-over for FY 21-22. OCA confirmed that this was not included in the projected GF disbursement.
Information Technology Department	\$ -	\$ 780,000	\$ 780,000	General Fund	The Department's Proposed Budget did not include the amount available in the fund balance, which would reduce the budgeted General Fund (GF) transfer and thus increase the GF carry-over for FY 21-22. OCA confirmed that this was not included in the projected GF disbursement.
Internal Service Department	\$ 10,141,000	\$ 10,141,000	\$ -	General Fund	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.

SUMMARY OF FY 2021-22 PROPOSED BUDGET CARRYOVER ANALYSIS

Department	FY 21-22 Budgeted Carryover	OCA Estimates & Observation	Change Over/(Under)	Fund	Observation
Juvenile Services	\$ -	\$ -	\$ -	General Fund	Fund S1026- is a court fees fund with a carryover amount of \$103,112 from FY2019-2020. The \$0 fund balance carryover is not reflected in the FY2021-22 Proposed Budget based on the assumption that JSD would spend out this fund during FY2020-21. This fund's use is restricted as per Florida Statute 939.185.
Management and Budget	\$ -	\$ -	\$ -	General Fund	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.
Medical Examiner	\$ -	\$ 169,000	\$ 169,000	General Fund	The Department's Proposed Budget did not include the amount available in the fund balance, which would reduce the budgeted General Fund (GF) transfer and thus increase the GF carry-over for FY 21-22. OCA confirmed that this was not included in the projected GF disbursement.
Miami-Dade Police	\$ 6,276,000	\$ 8,587,000	\$ 2,311,000	E911 Fees	The updated carry-over related to this fund was recalculated based on current financial information that OCA shared with the department and confirmed the new amount with the department.
Miami-Dade Police	\$ 1,314,000	\$ 3,645,000	\$ 2,331,000	Off-Duty Services	The updated carry-over related to this fund was recalculated based on current financial information that OCA shared with the department and confirmed the new amount with the department.
Parks, Recreation and Open Spaces	\$ 28,335,000	\$ 28,335,000	\$ -	Proprietary	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.
Public Housing and Community Development	\$ 16,677,000	\$ 33,957,000	\$ 17,280,000	HOME	The updated carry-over related to this fund was recalculated based on current financial information that OCA shared with the department and confirmed the new amount with the department.
Public Housing and Community Development	\$ 195,855,000	\$ 249,914,000	\$ 54,059,000	Surtax	The updated carry-over related to this fund was recalculated based on current financial information that OCA shared with the department and confirmed the new amount with the department.
Regulatory and Economic Resources	\$ 231,547,000	\$ 261,978,000	\$ 30,431,000	Proprietary	The updated carry-over related to this fund was recalculated based on current financial information that OCA shared with the department and confirmed the new amount with the department.
Seaport	\$ 83,776,000	\$ 83,776,000	\$ -	Proprietary	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.
Solid Waste Management	\$ 237,180,000	\$ 237,180,000	\$ -	Proprietary	No observations or change, carryover methodology was confirmed based on OCA's analysis.
Transportation and Public Works	\$ 8,121,000	\$ 8,121,000	\$ -	General Fund	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.
Water and Sewer	\$ 79,261,000	\$ 79,261,000	\$ -	Proprietary	OCA did not provide a final observation since the final validation of the methodology and assumptions has not been completed. OCA will continue working with the Department over the next few months to confirm the used framework and present the Board with the final observation.

WATER AND SEWER DEPARTMENT FINANCIAL REVIEW

Water and Sewer Department (WASD) Financial Review

OCA conducted a review of the Water & Sewer department's historical trend in expenditures and the FY 21-22 proposed budget; it was aimed at determining if the budgeted expenditures could be adjusted. OCA's approach was to assess the requirements of the Renewal and Replacement (R&R) fund, confirm the restrictive use of the fund, and analyze the other operating expenses. OCA presented the department with a memo requesting information to support any assertions made during the presentation completed on September 23rd, 2021 (See exhibit 1). The inquiries related to the presentation were addressed, and OCA currently has no observations based on the information provided; additional observations or conclusions will require extensive analysis.

As a follow-up to the question regarding possible operational efficiencies, OCA reviewed WASD's financial records to identify categories of budgeted expenses that were underspent over the last two fiscal years. We assessed these expenses under their individual accounts and considered the impact on the expense account series (example 7010xxx series); examples of expense categories identified were Contractual Professional Service and Other Contractual Services. In addition, we also considered expenses that were contractually obligated since these would have been previously approved contracts via agenda items that the BCC presided over. Note that some expenditures are driven by multiple variables based on the actual usage and operational demands during the fiscal year.

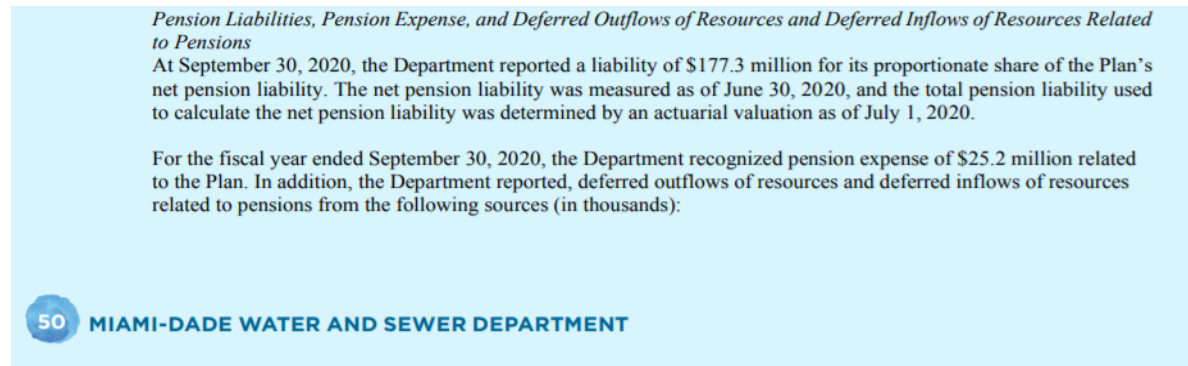
1. Observation/Question Related to Pension Expense

OCA identified the department's unbudgeted pension expense for \$27.274 million (Payment for FY 19-20), which is funded with available revenues from the operating budget. Although this amount is a required payment and remittance is due annually to satisfy funding requirements for the pension fund, OCA maintains that it should be delineated and budgeted due to the high dollar value attached to it. The potential hurdle to accomplish this is the timing of when the information for the annual payment will be made available by the department that manages this activity in order for WASD to properly document it in the budget. The use of an estimate for budgeting purposes may be a valid approach to improve the transparency of this expenditure.

Image 1: Financial Data excerpt related to Pensions (2020)

		FY 2020			FY 2019		
		Actual 2020	Budget 2020	Variance Fav/(Unfav)	Actual 2019	Budget 2019	Variance Fav/(Unfav)
701012	Payroll Taxes S/T Disability	824	-	(824)	-	-	-
701013	Other Fringe Benefits	(116,711)	2,628,212	2,744,923	(92,730)	2,610,547	2,703,277
701014	Pension Expense	27,274,650	-	(27,274,650)	17,821,626	-	(17,821,626)
701089	Ot Fringe Benefit Reimb	-	-	-	(237)	-	237
701098	Fringe Accruals	560,853	-	(560,853)	307,839	-	(307,839)
701110	Group Health Insurance	30,788,405	37,432,106	6,643,701	32,322,303	36,272,557	3,950,255
701111	Group Life Insurance	328,150	360,703	32,553	337,314	535,405	198,092
701112	Long Term Disability Insurance	186,475	300,000	113,525	249,072	300,000	50,928
701113	Mica Medicare Hospital Insuran	2,587,498	2,629,645	42,147	2,525,375	2,424,906	(100,469)

Image 2: CAFR excerpt related to Pensions (2020)



2. Observation/Question Related to Bad Debt

OCA identified an unusually high write-off for bad debts totaling \$17.049 million in FY 19-20; this amount was primarily unbudgeted and higher than the norm. The higher-than-expected pending customer payments caused this write-off due to the pandemic and the related legislation adopted by the Board. This contributed to the increase in unbudgeted expenses that reversed what would have otherwise been a carryover for the department that may have been available for the current FY 20-21 or the proposed FY 21-22 budget. The future positive impact of collecting on this debt will be a positive cash flow for the department; this should result in an improved carryover balance or create available funds for prospective projects.

Image 3: Financial Data excerpt related to Bad Debt (2020)

		FY 2020			FY 2019		
		Actual	Budget	Variance	Actual	Budget	Variance
		2020	2020	Fav/(Unfav)	2019	2019	Fav/(Unfav)
731820	Bad Debts	17,049,049	2,000,000	(15,049,049)	294,248	1,000,000	
731831	Penalties & Fines	88,500	252,000	163,500	23,600	254,500	
731832	P.T. Prompt Pay Int Penalties	7,838	-	(7,838)	4,128	-	
REFUNDS,CASH SHORTGS & BAD DBT		17,145,344	2,252,300	(14,893,044)	322,080	1,254,500	


Image 4: CAFR excerpt related to Bad Debt (2020)

		September 30, 2020
		(In thousands)
ASSETS		
<i>CURRENT ASSETS:</i>		
Cash and cash equivalents	\$	24,706
Investments		119,745
Accounts receivable		
(net of allowance for uncollectible accounts of \$33.0 million)		181,140
Inventory of materials and supplies		44,515
Other current assets		1,478
Restricted cash and cash equivalents		269,756
Total current assets		641,340



**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR
M E M O R A N D U M**

TO: Roy Coley, Director, Water and Sewer Department
Frances Morris, WASD Chief Financial Officer

FROM: Adeyinka Majekodunmi, CPA
Commission Auditor 

DATE: September 24, 2021

SUBJECT: Request for Financial Information - Water and Sewer Department

The Office of the Commission Auditor (OCA) is reviewing the Water and Sewer Department's financial data related to the FY 20-21 financial projections, the impact of the proposed rates, and the FY 21-22 proposed budget. To that end, OCA makes the following requests pursuant to its authority accorded by Section 2-481 of the Code of Miami-Dade County.

Note that the dollar amounts mentioned in this memo may have changed due to the passage of time, and the current amount should be provided where applicable.

Renewal and Replacement (R&R)

Based on the presentation shown to the BCC yesterday (September 23rd, 2021), WASD showed \$75M* (Image 1) for the Renewal and Replacement (R&R) funded category. Since the calculation of the budgeted carryover revenue precedes the distribution to R&R and thus impacting the operational felicity and proposed rates, please provide the following information related to the R&R:

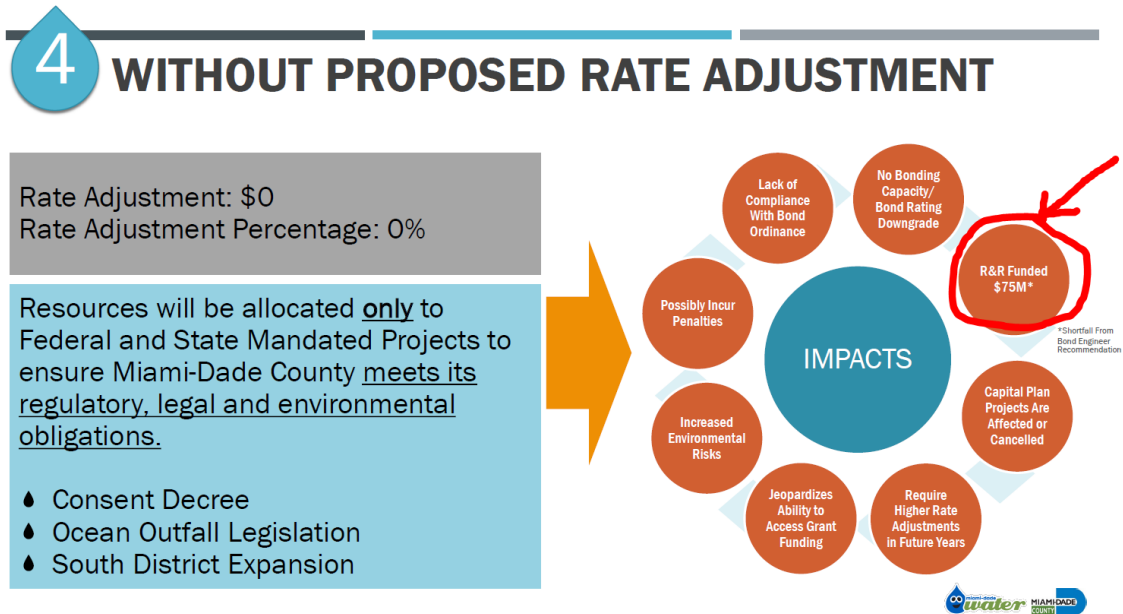
1. The effect of the shortfall to R&R and the list of projects or activity that would be impacted.
2. A copy of the Bond Ordinance and cite the page and paragraph for the requirements that support the annual transfer of \$95 million for R&R.
3. A copy of the Bond Engineer's letter of recommendation for the \$95 million.
4. Name and phone number of the bond engineer, with the name of the official agency (employer).
5. The current schedule/statement of revenue and planned expenditures for the R&R.
6. Note that the WASD 2020 CAFR reflects a restricted asset for R&R with a balance of \$147.558 million (Image 2). Please provide the following:

- a. Provide the nature of this amount and the relationship with the annual transfer to R&R (Does it compound with new transfers).
 - b. Provide the current book balance of this account and the information from the financial system of record or bank to support the current balance.
7. A copy of the guidance document that stipulates the annual carryover at two (2) months of operating expense (\$79.261M), also provide the underlining calculation and expense categories used. Note that this inquiry is related to the \$172.428M Cash Available for Reserves and Capital Transfers.

Other follow-up questions

8. Provide a copy of the guidance document, assumptions, and estimated calculation of how the \$23.96 million generated from the rate increase equates to \$500 million in bonding capacity.
9. Provide the Excel file for the list of projects shown in the presentation under “Projects that will be deferred or cancelled (\$340M). (Image 3)
10. Provide quantitative calculations or assumptions that resulted in the impact statement shown in the presentation under “Direct impacts to operational budget cuts”. (Image 4).
11. What are the projected savings for the current FY 20-21 in budgeted salaries, chemicals, and service level agreement?

(Image 1).



(Image 2).

5. RESTRICTED ASSETS

Certain bond ordinances and loan agreements require the Department to establish accounts to be used in accounting for proceeds and collateral pledged because of the various issues of debt. In many cases, the applicable ordinances refer to the restricted accounts as “funds”. Such accounts are not “funds” as defined by the National Council of Governmental Accounting (NCGA) *Statement No. 1: Governmental Accounting and Financial Reporting Principles* and, therefore, are not funds for financial reporting purposes, but are maintained as separate accounts. Restricted assets for fiscal year ended September 30, 2020 is represented in the following table (in thousands):

2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT 41

Notes to Financial Statements

	2020
Debt Service	\$ 285,822
Construction	332,153
Other	113,317
Plant Expansion	112,323
Renewal and Replacement	147,558
Self-Insurance	6,640
Total Restricted Assets	\$ 997,813

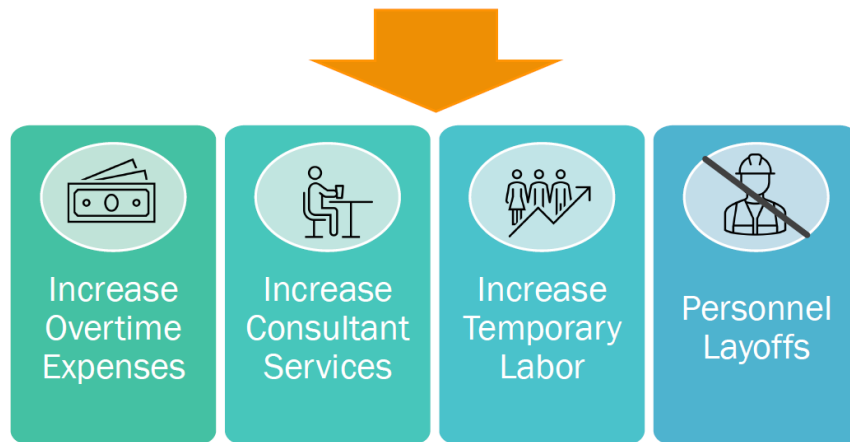
(Image 3).

4 WITHOUT PROPOSED RATE ADJUSTMENT PROJECTS THAT WILL BE DEFERRED OR CANCELLED (\$340M)				
No.	OMB Project No	COMMISSION DISTRICT	PROJECT DESCRIPTION	2021-2022
1	9653411	1,2,3,4,5,6,7,8,9,10,11,12,13	Replacement of 40-yr Electrical Distribution Building (EDB) and switchgear. Failure to replaced this aged infrastructure can result in power outages at the North District Wastewater Plant.	\$ 778,396.00
2	9653411	1,2,3,4,5,6,7,8,9,10,11,12,13	Replacement and Upgrade of North District Effluent Pump Station and Replacement of Floridan Aquifer Monitoring Wells due to Aging Infrastructure and to meet the Florida Department of Environmental Protection Permit at the North District Plant. Phase 2.	\$ 5,777,743.00
3	9653411	1,2,3,4,5,6,7,8,9,10,11,12,13	Hardening Infrastructure Project - Seawall at Master Pump Station 1	\$ 500,000.00
4	9653421	1,2,3,4,5,6,7,8,9,10,11,12,13	Hardening Infrastructure Project - Seawall at Master Pump Station 2	\$ 8,990,753.00
5	9653421	1,2,3,4,5,6,7,8,9,10,11,12,13	Hardening Infrastructure Project - Storm Hardening of Hypochlorite Building at the Central District Plant	\$ 1,836,234.00
6	9653421	1,2,3,4,5,6,7,8,9,10,11,12,13	Replacement of 40-yr Electrical Distribution Building (EDB) and switchgear. Failure to replaced this aged infrastructure can result in power outages at the Central District Wastewater Plant.	\$ 1,550,000.00
7	9653421	1,2,3,4,5,6,7,8,9,10,11,12,13	Hardening Infrastructure Project - New critical parts and equipment storage building at the Central District Plant	\$ 1,378,286.00
8	9653421	1,2,3,4,5,6,7,8,9,10,11,12,13		\$ 572,000.00

(Image 4).

4 WHY NOT CUT OPERATING COST MORE?

DIRECT IMPACTS TO OPERATIONAL BUDGET CUTS



This requested information will be required by 9am September 27th, 2021. If there is any portion of this request that cannot be provided by the above date, please notify our office of the reason and your expected delivery date.

Should you require additional information or clarification, feel free to contact us at (305) 375-4354.

cc: Jimmy Morales, Chief Operations Officer
Edward Marquez, Chief Financial Officer and Director of Finance
OCA Staff



Water and Sewer
PO Box 330316
3071 SW 38th Avenue
Miami, Florida 33233-0316
T 305-665-7471

Office of Commission Auditor
Responses to Request for Financial Information

Renewal and Replacement

WASD's Bond Engineers annually recommend the amount to be deposited from operating revenues into the Renewal and Replacement Capital Fund. The Renewal and Replacement Capital Fund (pay as you go) is a restricted capital funding source for capital projects.

Question 1. Attached is a list of projects that are impacted with a deposit of \$75 million instead of \$95 million. **(Exhibit A)**

Question 2. Attached is a copy of the Master Bond Ordinance 93-134, Section 607 Employment of a Consultant. **(Exhibit B)**

Question 3. Attached is a copy of the FY 2021 Renewal and Replacement Bond Engineer's recommendation of operating funds to the Renewal and Replacement Capital funds. **(Exhibit C)**

Question 4. Bond Engineer contact information:

Planning and Economics Group, Inc
Isabel Gonzalez-Jettinghoff, isabel@peg.us.com
305-858-8708

Arcadis
John Kersten, John.Kersten@arcadis.com, 1-407-408-1885
Leah Richter, Leah.Richter@arcadis.com, 1-954-525-2499

Question 5. Attached is the current statement of Renewal and Replacement Capital Fund Revenue (deposits) and capital expenditures. **(Exhibit D)**

Question 6.

- a. Yes, the Renewal and Replacement Capital Fund is a restricted fund that is compounded with annual deposits, (carries a balance). As stated above it is annually funded from operating revenues by the amount recommended by the bond engineers. The Annual Report balance for FY 2020 is a cash balance that is partially committed to capital expenses that may have been received and not yet paid.
- b. Attached is **Exhibit D** referring to deposits and capital expenses within the Renewal and Replacement Capital Fund.



Flow of Funds Master Bond Ordinance (Exhibit B)

Question 7. Attached is a copy of Ordinance 93-134 Master Bond Ordinance, Section 503 (**Exhibit B**) which explains the process of the flow of funds entry.

Exhibit E: Flow of Funds Cash Pending Year-End Transfers

TOTAL CASH AVAILABLE	136,100,729.17	36,327,454.09	172,428,183.26	Cash Available for Reserves and Capital Transfers
LESS: TWO MONTHS BUDGETED OPERATING EXPENSES	34,217,000.00	45,044,000.00	79,261,000.00	Reserve at year-end FY 2020-21, and Carryover for FY 2021-22
NET FUNDS AVAILABLE FOR TRANSFER	101,883,729.17	(8,716,545.91)	93,167,183.26	Cash pending: Year-end Renewal and Replacement Capital Funds transfers projected at \$95 million for FY 2020-21 as recommended by bond engineer.

On September 30, 2021, after the flow of funds entry is posted there will be a balance of \$79,261,000 of operating cash available that carries over as the beginning balance for FY 2021. This value is the calculation of 2 months of budgeted O&M expenses, as required by the Bond Ordinance. In the budget narrative this is aka carryover (beginning balance) and reserve (ending balance).

Therefore, as cash is received, the \$79,261,000 is reserved and the balance of cash accumulates until the \$95 million in cash is transferred out to the Renewal and Replacement capital fund.

As of August 30, 2021, there is balance of \$93.2 million; when the recommended \$95 million has been realized it will transfer into the restricted Renewal and Replacement capital fund.

Other Follow-Up Questions

Question 8. Assumptions for \$ 24 million debt service payment related the \$500 million of capital project funds.

Assumptions

Capital Project Cash Needed:	\$500 million
Total Bond Issuance:	\$551 million
Debt Service Payments	\$ 24 million
Assumptions:	
30-Year term	
10-Year Interest Only	
Interest Rate	5%
Associated Bond Reserve Fund and Issuance Costs	9%

Finance pays debt service every Oct 1 and Apr 1, but WASD transfers cash to Finance, monthly. Therefore, the impact to WASD is realized once the bond is issued.



Water and Sewer
PO Box 330316
3071 SW 38th Avenue
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T 305-665-7471

Question 9. Excel version of projects for a total of \$340 million to be deferred or cancelled. **(Exhibit F)**

Question 10. WASD is not estimating any savings in FY 2021 O&M Salaries – Fringes as the budget for these categories has been overspent. If WASD is instructed to cut salaries/ fringes, the direct impact is increased overtime, contracted and temp help. WASD is not able to shut down Water nor Wastewater systems that require personnel 24/7/365. In addition, to continuous operations, employees need to respond to emergencies breaks, spills, and weather-related events that the mal function on both water and wastewater systems.

Attached are ERP Financial (financial system of record) generated report GL Comparative Total O&M Expense for FY 2020 **(Exhibit G)** and FY 2021 Oct to Aug **(Exhibit H)**, as well as operating expenses as generate by period showing the possible expense total for FY 2021 September.

Question 11. WASD is not anticipating O&M savings for 2021 as the department reduced the operating budget by \$4,797,366, from \$ 480,361,587 in FY 2020 to \$475,564,221 in FY 2021. **(Exhibit H)**

CONTRIBUTORS

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Cedric J. Brazle, Jr., Executive Secretary

The Office of the Commission Auditor, Miami-Dade Board of County Commissioners

The Office of the Commission Auditor (OCA) was established in September 2002 by Ordinance 03-2 to provide support and professional analysis of the policy, service, budgetary and operational issues before the Miami-Dade Board of County Commissioners. The Commission Auditor's duties include reporting to the Board of County Commissioners on the fiscal operations of County departments, as well as whether the fiscal and legislative policy directions of the Commission are being efficiently and effectively implemented

This report, prepared in collaboration with the Miami Dade County departments as subject matter experts, is substantially less detailed in scope than an audit in accordance with the Generally Accepted Auditing Standards (GAAS). The OCA plans and performs the review to obtain sufficient, appropriate evidence to provide a reasonable basis for its findings and conclusions based on its objectives; accordingly, the OCA does not express an opinion on the data gathered by the subject matter expert(s).