



OFFICE OF THE COMMISSION AUDITOR

FISCAL YEAR (FY) 2022-23 WORK PLAN

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**Miami-Dade Board of County Commissioners
Commission Auditor’s FY 2022-23 Work Plan**

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INTRODUCTION

The Office of the Commission Auditor

The Office of the Commission Auditor was established in 2002 by the voters of Miami-Dade County after their approval of the Home Rule Charter Amendment to create the position of Commission Auditor to provide independent financial, legislative, research analyses and audits to assist the Board of County Commissioners' decision-making process by helping to ensure governmental accountability, transparency, and the best use of public resources. 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.

WORK PLAN DETAIL

The following work plan detail includes audit and non-audit services requested via individual Commissioners, BCC directives, or resolutions.

1. **Audit of Debt Collection Processes:** The audit objective is to provide reasonable assurance of the efficiency and effectiveness of the County's debt collection processes and compliance with Implementing Order 3-9.
2. **Audit of Telecommunications and Utilities Payments:** Review the approved contracted rates of telecommunications and utility services and assess if the County's payments are consistent with the contracted rates. The audit will examine the adequacy of the County's payment process controls to reduce the risk of overpayment.
3. **Audit of the Property Conveyance Processes:** The audit objective is to provide reasonable assurance of the efficiency and effectiveness of the County's Property Conveyance processes as a follow-up to the Property Conveyance Report published by the OCA on May 26, 2022.
4. **Status of Women's Report:** Section 2-477 of the Code of Miami-Dade County, Florida requires the OCA 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, Florida to authorize the Miami-Dade County Commission for Women to analyze such data and to report to the Board.
5. **Assess the Financial Impact of the County's Office Supplies Purchasing Pool:** Resolution No. R-198-22, directed the Commission Auditor to assess whether purchasing supplies through this program will result in price "mark-ups" and if local firms are offering local employment opportunities and locally warehousing of supplies
6. **Review proposed leasing and conveyance of County property:** Resolution No. R-129-22, adopted on February 1, 2022, and the new requirements per Implementing Order (I.O.) 8-4, directs OCA 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 BCC.
7. **Review and Reporting of Board Directives:** 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. Status reports, with supplemental information, are submitted to the BCC on a quarterly basis (This is currently being shared on-demand via OCA Directives Dashboard).
8. **Review of the South Florida Regional Transportation Authority (SFRTA) financials:** The scope of the OCA's review will center on collaborating with the SFRTA to gather and review the information that will assist in creating an understanding of the financial procedures and activities of the SFRTA.
9. **Review of the Miami-Dade Beacon Council, Inc.'s (the Council):** Use of the Eight Percent of Business Tax Previously Utilized by the Metro-Miami Action Plan Trust (MMAP). Resolution No. R-552-09, adopted May 5, 2009, directed OCA to prepare quarterly reports to the BCC on the Council's use of the eight percent of the local business tax revenues previously allocated to the MMAP.

10. **Review of the Manager/Mayor's Exercise of Delegated Authority:** Pursuant to [Section 2-8.1](#) of the Code of Miami-Dade County. Required by Ordinance No. 09-12, adopted March 3, 2009.
11. **Research and Identify all Trust Fund Accounts:** This is the second and final part of the report requested via Resolution R-1182-21 which directed the OCA to ascertain (1) the number, breadth and scope of trust fund accounts and subaccounts that are currently in place for the County, (2) the purpose for which each such account was created, (3) the balance of funds in each such account, and (4) the current expenditures being made and uses of such trust fund accounts and subaccounts.
12. **Review Departmental Performance Measures:** Review the services provided to the community, the resources allocated for the delivery of such services, industry benchmarks, as well as, reviewing of physical documents and other data sources to validate the reported data.
13. **Analyze the Mayor's Proposed Budget:** Make recommendations to the BCC regarding adjustments to the proposed budgets. Conduct in-depth financial analysis of the proposed budget. Report on major activities cost, staffing changes, overall revenue and expenditure direction, reorganizations, selected line-item review, and capital programs. Develop revenue assumptions and analyze historical data for utilization at the County Revenue Estimating Conferences. Review the reasonableness of all revenue estimates included in the Mayor's proposed budget. Audit financial transactions and provide written correspondence, as necessary or requested, for various financial issues during the year.
14. **Agenda Research and Analyses:** Per Resolution No. R-229-09, to support regular BCC meetings and special meetings of the BCC, OCA is to review the BCC meeting agenda to evaluate the reasonableness and completeness of the information presented in the selected agenda item, as well as to evaluate the merits and impacts of the proposed transactions.
15. **Background Research for Naming, Renaming or Co-designation:** Ordinance No. 13-29, adopted April 2, 2013 directed the OCA to complete background research on any person, organization, place or thing that is the subject of a naming, renaming or co-designation item. Requiring the Commission Auditor to include a report on whether the subject road, facility or property has any prior codesignations, and whether there are any other roads, facilities or properties in Miami-Dade County that bare the same name as the proposed new codesignation.
16. **Background Research Evaluation for and Selection Committees:** Resolution No. R-449-14, adopted May 6, 2014, directed the 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).
17. **Background Research Evaluation for County Boards and Trusts:** Resolution No. R-636-14, adopted July 1, 2014, directed the OCA to complete background research on all applicants being considered to serve on County boards and trusts that require nominations and appointments by the BCC and to 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.

18. **Commissioner Request for Assistance:** Pursuant to Section 2-478 (6) of the Code of Miami-Dade County, OCA responds to oral requests from individual members of the BCC, provided the response requires a relatively minor effort that can be accomplished without disruption of the approved work plan. Current initiatives also include specialized dashboards to provide the BCC with ongoing updates on various relevant information.
19. **Periodic Reports:** Pursuant to Section 2-477 (10) of the Code of Miami-Dade County, OCA is to make periodic reports to the Commission, which shall include, but not be limited to, the following: To determine whether departments, agencies, and entities of the County have complied with the fiscal and legislative policies of the Commission and to be empowered to take exception to improper specific expenditures incurred by any County department, agency or entity. If the Commission Auditor determines that there is serious concern regarding fraud, abuse, or illegality, the Commission Auditor shall refer the matter to the Office of the Inspector General.

OTHER DELIVERABLES VIA LEGISLATION

20. 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.
21. 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.
22. Ordinance No. 09-104, adopted November 17, 2009, amended Section 2-1795 of the Code, relating to procedures to be followed in the preparation and adoption of the County's annual budget. This ordinance provided that a Committee of the Whole, rather than the Budget Conference Committee, will meet between August 15th and the first budget hearing and between the first and second budget hearings to review and discuss the proposed budget in accordance with the Commission's approved budget priorities and policy objectives and the findings, results, and recommendations of the Commission Auditor.
23. 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 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.
24. 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.
25. 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.

26. 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.
27. 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.
28. 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.
29. 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.
30. 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).
31. 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).
32. 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.

Audit Projects Recommended for Termination

The following audit projects are being recommended for termination due to the passage of time from the original approval in 2016/2017 and its impact on the reliability of the information previously used. These audits may be resubmitted for approval in a future work plan upon completing a risk assessment to determine if the same level of risk exists in the previously identified areas.

1. *Audit of Change Orders.*
2. *Audit of Department of Transportation and Public Works (DTPW) Bus Parts Warranty.*
3. *Audit of the Information Technology Department (ITD) Software Development Process.*
4. *Audit of CSBE Participation and Utilization in a Sample of County Contracts.*
5. *Audit of Debt Collection Processes Phase II.*
6. *Review of the County's Community Based Organizations (CBOs) Grant Monitoring Process.*
7. *Review of Miami-Dade County Public Health Trust's (PHT) Indigent Health Care Costs Funded by Surtax and Maintenance of Effort Revenues.*