

ARTICLE XLVII. - COMMISSION AUDITOR^[70]

Sec. 2-471. - Created and Established.

There is hereby created the Office of the Commission Auditor. The organization and administration of the Office of Commission Auditor shall be sufficiently independent to assure that no interference or influence external to the office shall adversely affect the independence and objectivity of the Commission Auditor. The Office of the Commission Auditor shall be provided a discrete budget and staffing allowance. The Commission Auditor shall head the Office of the Commission Auditor and shall have the power to appoint, employ, and remove such assistants, employees and personnel as deemed necessary for the efficient and effective administration of the affairs of the office. The Commission Auditor shall report solely to and receive direction from the Board of County Commissioners ("Commission"). The Commission shall determine the appropriate salary and benefits package for the Commission Auditor.

(Ord. No. 03-2, § 1, 1-23-03)

Sec. 2-472. - Appointment.

The Commission Auditor shall be appointed by a majority vote of the entire Commission utilizing the selection process described in Section 2-473.

(Ord. No. 03-2, § 2, 1-23-03)

Sec. 2-473. - Auditor selection process.

The selection process shall be open and competitive and shall include, at a minimum, the following:

1. Establishment of an Ad Hoc Auditor Screening Committee ("Auditor Screening Committee"), appointed by the Commission and responsible for the screening and preliminary interviewing of candidates. The Auditor Screening Committee shall be composed of five members appointed by the Commission and selected as follows:
 - a. Two members, preferably certified public accountants, from either a private sector accounting firm or other governmental agency with experience in accounting and financial management operations.
 - b. Two members from either private sector or non-profit organizations with executive experience and a background in program evaluation; and
 - c. One member who is not an elected official.
2. The Miami-Dade County Employee Relations Department shall advertise the availability of the position of Commission Auditor and shall provide the Auditor Screening Committee with a list of qualified candidates.
3. The Auditor Screening Committee shall screen, interview and evaluate applicants for the position of Commission Auditor, and propose a slate of the top five candidates for the

Commission's consideration. The Auditor Screening Committee shall be staffed by the Employee Relations Department.

4. The Commission shall interview and select the Commission Auditor from the slate presented by the Auditor Screening Committee.

(Ord. No. 03-2, § 3, 1-23-03)

Sec. 2-474. - Minimum Qualifications.

The Commission Auditor shall possess a State of Florida Certified Public Accountant license, and have at least five years of progressive managerial experience in the field of government accounting, auditing and program evaluation.

(Ord. No. 03-2, § 4, 1-23-03)

Sec. 2-475. - Term of office.

The Commission Auditor may be removed from office by a vote of at least two-thirds of the entire Commission. The Commission Auditor shall maintain an active State of Florida Certified Public Accountant license while serving in this position.

(Ord. No. 03-2, § 5, 1-23-03)

Sec. 2-476. - Types of audits.

The Office of the Commission Auditor shall, to the extent required by the annual work program, perform, among others, the following types of audits in accordance with Government Auditing Standards:

1. Financial and compliance audits - to determine whether financial operations are being properly conducted, whether the financial reports of the audited department, agency or entity are presented fairly, and whether the agency, department or entity has complied with the applicable requirements and regulations;
2. Economy and efficiency audits - to determine whether an agency, department or entity is managing or utilizing its resources in an economical and efficient manner, and the causes of any inefficiencies or uneconomical practices;
3. Program results audits - to determine whether the desired results or benefits are being achieved, whether the objectives established by the Commission are being met, and whether the agency, department or entity has considered alternatives that might yield desired results at a lower cost;
4. Special studies - which are informally conducted audits used to evaluate program effectiveness or efficiency under specific circumstances or when directed by the Commission;

5. Follow-up reports - to determine the extent to which the original recommendations were implemented and whether the implemented recommendations resulted in the desired improvements;
6. Contract Audits - to audit any contract entered into by the County or using County funds; and
7. Memoranda - to inform about pending legislation, issues and proposals coming before the Commission and provide independent assessments including, but not limited to, a fiscal impact analysis of all ordinances and resolutions on the Commission agenda.

(Ord. No. 03-2, § 6, 1-23-03)

Sec. 2-477. - Scope of Authority.

The Commission Auditor shall, to the extent provided for in the annual work program, perform the following functions and be charged with the following responsibilities on behalf of the Commission:

1. To determine the extent to which legislative policies are being faithfully, efficiently and effectively implemented by the Mayor and County personnel;
2. To determine whether County programs are achieving their desired objectives;
3. To review both the administrative control and executive control systems as established by the Mayor or the Mayor's designee and departmental personnel, and to determine whether such control systems are adequate and effective in accomplishing their objectives;
4. To perform audits provided for in Section 2-476;
5. To give information to the Commission whenever required regarding any subject relating to the affairs of the County;
6. To offer input throughout the budgetary process;
7. To review the reasonableness of all revenue estimates included in the Mayor's proposed budgets;
8. To review all departmental budgets and perform an analysis of the Mayor's proposed budgets and make recommendations to the Commission regarding adjustments to the proposed budgets;
9. To prepare a budget for the County if requested by the Commission;
10. To make periodic reports to the Commission which shall include, but not be limited to, the following:
 - a. To determine whether departments, agencies and entities of the County have complied with the fiscal and legislative policies of the Commission;
 - b. To provide information on proposals that could adversely affect the County including, but not limited to, the County's credit rating;

- c. To report matters and make recommendations concerning the effectiveness and efficiency of programs and the operation of the County;
 - d. To be empowered to take exception to improper specific expenditures incurred by any County department, agency or entity; and
11. In furtherance of the Commission's policy set forth in Section 2-271 of the Code of Miami-Dade County, the Office of the Commission Auditor shall gather and provide Gender Equity Data, as such term is defined in Section 2-271 of the Code of Miami-Dade County, annually to the Miami-Dade County Commission for Women in the categories enumerated below.
- a. Economic Development: As compared to men both within Miami-Dade County government and throughout Miami-Dade County, the numbers of women employed by industry, serving in high-level or executive positions, serving in low-wage positions, serving as heads-of-household, living in poverty; how salaries compare for men and women employed in the same or similar positions; gender balance on County advisory boards; and any other metrics or information deemed relevant and reasonably accessible by the Office of the Commission Auditor.
 - b. Health and Safety: Infant mortality and birth rates in Miami-Dade County; as compared to men, the number of women and girls with health insurance, with health conditions such as hypertension, with life-threatening conditions such as heart disease; the number of women and girls falling victim to sexual exploitation and human trafficking; the number of reported instances of rape and sexual assault; the amount of money and the types of funding sources spent assisting domestic violence victims and trying to prevent instances of domestic violence; Miami-Dade County government resources directed specifically at women and girls; and any other metrics or information deemed relevant and reasonably accessible by the Office of the Commission Auditor.
 - c. Education: As compared to men, the number of women dropping out of high school each year; the number of women with less than a high school education; with some college, with college degrees, with masters-level, doctorate and professional degrees; and any other metrics or information deemed relevant and reasonably accessible by the Office of the Commission Auditor.
12. The Commission Auditor shall serve as a voting member of any competitive selection committee convened for the purpose of recommending an external auditor to the Mayor or the Mayor's designee. The Commission Auditor shall also be apprised by the Mayor or the Mayor's designee of the activities of the external auditor and may monitor the conduct of, and responses to, external financial statement audits, and the resolution of audit findings. The Commission Auditor shall also work toward the elimination of duplicative audit work through cooperation with state, federal and external auditors, and the Clerk of the Circuit and County Courts when the Clerk is performing as auditor under Article V, Section 16 of the Florida Constitution and general laws of the State of Florida.

(Ord. No. 03-2, § 7, 1-23-03; Ord. No. 14-67, § 1, 7-1-14; Ord. No. 15-87, § 2, 9-1-15)

Sec. 2-478. - Work program.

1. At the beginning of each fiscal year, the Commission Auditor shall submit a one-year work program to the Commission for approval.
2. The Commission may by majority vote of members present move to amend the approved annual work program to meet circumstances as they may arise. However, the Commission shall not direct the Commission Auditor to terminate an audit in progress except upon a two-thirds vote of members present.
3. The Commission Auditor shall respond to oral requests for assistance from individual members of the Commission if the response requires a relatively minor effort that can be accomplished without disruption to the approved work program.
4. 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.
5. A final draft of each audit report shall be forwarded to the audited County agency, department or entity and the chief executive officer or department director for review and comment regarding the contents of the audit before it is released. The agency, department or entity shall respond in writing and specify agreement with the audit findings and recommendations or reasons for disagreement with findings and/or recommendations, plans for implementing solutions to issues identified in the report and a timetable to complete such activities. The response must be forwarded to the Commission Auditor within 30 days. The Commission Auditor shall consider the response and, at a minimum, include the response in the report. If no response is received, the Commission Auditor shall note that fact in the transmittal letter and release the audit report.

(Ord. No. 03-2, § 8, 1-23-03)

Sec. 2-479. - Annual Report.

The Commission Auditor shall submit an annual report to the Commission within 60 days after the close of the fiscal year. The annual report shall indicate audits completed, major findings, corrective actions taken by the Mayor or the Mayor's designee, and significant findings which have not been fully addressed by the Mayor or the Mayor's designee.

(Ord. No. 03-2, § 9, 1-23-03; Ord. No. 14-67, § 2, 7-1-14)

Sec. 2-480. - Relationship to internal auditor, Inspector General and Clerk of Courts.

The Office of the Commission Auditor is not intended to duplicate the work of the County's internal auditor, Inspector General or Clerk of the Circuit and County Courts, although audits or investigations may from time to time address issues arising from the same function or activity. The County's internal auditor and the Office of the Inspector General shall fully cooperate with the Commission Auditor.

(Ord. No. 03-2, § 10, 1-23-03)

Sec. 2-481. - Access to information.

The Commission Auditor shall have read-only access to any and all financial, data, and reporting systems of the County and access to all books, records, memoranda and other documents, including both those internally or externally created, of all departments, boards, agencies, and other entities of the County. To the extent such information is required by law to remain confidential and/or exempt from disclosure, such information shall also be maintained by the Commission Auditor as confidential and/or exempt. Access to such information shall be provided to the Commission Auditor within five (5) business days from the date of the Commission Auditor's request; provided, however, if it is not reasonably possible to comply with the Commission Auditor's request within five (5) business 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. The Commission Auditor may make direct inquiries of any officer, agent, or employee of any department, board, agency or other County entity to clarify matters under his or her purview. It shall be a policy of this Board that such officer, agent or employee shall respond to such inquiries and shall not knowingly omit significant facts when presenting the requested information. The Commission Auditor may require the appearance of any officer, agent or employee of any department, board, agency or other entity for the purpose of examining that person under oath or affirmation. All contracts with outside contractors and subcontractors shall provide for access by the Commission Auditor to all financial and performance related records, property, and equipment purchased in whole or in part with governmental funds. The Commission Auditor shall have the power to summon any person to be examined under oath or affirmation. The Commission Auditor, or an assistant, may administer an oath or affirmation. The Commission Auditor may issue necessary process, including a subpoena or subpoena duces tecum, to compel attendance or the production of documents or other things. Prior to issuing a subpoena, the Commission Auditor shall notify the State Attorney and the U.S. Attorney for the Southern District of Florida. The Commission Auditor shall not interfere with any ongoing investigation of the State Attorney or the U.S. Attorney for the Southern District of Florida where the State Attorney or the U.S. Attorney for the Southern District of Florida has explicitly notified the Commission Auditor in writing that the Commission Auditor's investigation is interfering with an ongoing criminal investigation.

(Ord. No. 03-2, § 11, 1-23-03; Ord. No. 08-08, § 2, 1-10-08; Ord. No. 10-46, § 1, 7-8-10)

Secs. 2-482—2-500. - Reserved.