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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 7(M)

(Second Reading 10-6-15)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: June 30, 2015

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Ordinance related to audits of special taxing district; amending section 18-19 of the Code; requiring annual audits of special taxing districts to be placed on an agenda of the Board of County Commissioners by a specified deadline; providing additional requirements for such audits

Ordinance No. 15-114

The accompanying ordinance was prepared and placed on the agenda at the request of Prime Sponsor Chairman Jean Monestime, and Co-Sponsors Daniella Levine Cava and Commissioner Sally A. Heyman.

R.A. Cuevas, Jr.
County Attorney

RAC/jls

Memorandum

MIAMI-DADE COUNTY

Date: October 6, 2015

To: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

From: Carlos A. Gimenez
Mayor

Subject: Ordinance Related to Audits of Special Taxing District

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The proposed ordinance relates to audits of special taxing districts and amends Section 18-19 of the County Code, which requires annual audits of special taxing districts to be placed on an agenda of the Board of County Commissioners (Board) by a specific deadline and provides additional requirements for such audits. As a requirement, an annual audit of the books and accounts of each district is to be provided. These services will be provided through the County's General Segment audit services contract.

The attached chart details the revenues and expenditures associated with the implementation of this ordinance. It is estimated that the cost of an annual audit of the various special taxing district accounts would be $27,000 for FY 2015-16. It would be funded from the respective Special Taxing District Fund. The anticipated increase of expenditures in subsequent fiscal years is estimated to be three (3) percent per year. This expense is not part of the FY 2015-16 Proposed Budget for Special Taxing Districts.

Edward Marquez
Deputy Mayor

Attachment
fis07815

Miami-Dade Legislative File Number: 151504
File Type: Ordinance
File Name: AUDITS OF SPECIAL TAXING DISTRICT
Sent to: Metropolitan Services Committee 8/26/2015

Fiscal Impact Table

Revenue Category	Value	Year 1	Future Yr 1	Future Yr 2	Future Yr 3	Future Yr 4	Future Yr 5	Use Exiting Resources Yes	Use Exiting Resources No
General Fund									
Proprietary (Special Taxing District)	$ 27,000	$ 27,000	$ 27,810	$ 28,644	$ 29,503	$ 30,388	$ 31,300		
Federal Funds									
State Funds									
Interagency Transfers									
Subtotal	**$ 27,000**	**$ 27,000**	**$ 27,810**	**$ 28,644**	**$ 29,503**	**$ 30,388**	**$ 31,300**		
Expenditure Category									
Operating									
Salary									
Fringes									
Court Costs									
Contractual Services	$ 27,000	$ 27,000	$ 27,810	$ 28,644	$ 29,503	$ 30,388	$ 31,300		
Charges for County Services									
Other Operating									
Grants to Outside Organizations									
Capital									
Subtotal	**$ 27,000**	**$ 27,000**	**$ 27,810**	**$ 28,644**	**$ 29,503**	**$ 30,388**	**$ 31,300**		
Non-Operating									
Debt Services									
Distribution of Funds In Trust									
Transfers									
Depreciation, Amortization, and Deletions									
Subtotal	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Grand Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -		

Note: Fiscal impact narrative (paragraph above the table) should contain the following, if applicable:

1. Description of the anticipated increase or decrease of expenditures listed above and current and subsequent fiscal years, if any,
2. Description of projected dollar value of anticipated expenditures that will be absorbed within existing resources within the current fiscal year;
3. Description of subsequent governmental action that will be required in order to determine anticipated revenues and expenditures, including new revenues (federal, state, or the need to increase existing fees)
4. Any long-term fiscal implications as a result of the implementation of the proposed legislation, if any, in cases where risk factors or other variables that may impact future revenues or expenditures are uncertain, volatile, or difficult to project, a description of risk factors or variables and estimate or projection of anticipated or projected impacts to revenues and expenditures
5. Description of all assumptions used to project the fiscal impact of the proposed legislation and include estimate anticipated revenues and expenditures
6. In the cases where the Mayor has determined a "no fiscal impact", a description of the assumptions and analysis used to reach that conclusion

MEMORANDUM

(Revised)

TO: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners

DATE: October 6, 2015

FROM: R. A. Cuevas, Jr.
County Attorney

SUBJECT: Agenda Item No. 7(M)

Please note any items checked.

_____ **"3-Day Rule" for committees applicable if raised**

_____ **6 weeks required between first reading and public hearing**

_____ **4 weeks notification to municipal officials required prior to public hearing**

_____ **Decreases revenues or increases expenditures without balancing budget**

_____ **Budget required**

_____ **Statement of fiscal impact required**

_____ **Ordinance creating a new board requires detailed County Mayor's report for public hearing**

_____ **No committee review**

_____ **Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous _____) to approve**

_____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 7(M)
10-6-15

ORDINANCE NO. 15-114

ORDINANCE RELATED TO AUDITS OF SPECIAL TAXING DISTRICT; AMENDING SECTION 18-19 OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA; REQUIRING ANNUAL AUDITS OF SPECIAL TAXING DISTRICTS TO BE PLACED ON AN AGENDA OF THE BOARD OF COUNTY COMMISSIONERS BY A SPECIFIED DEADLINE; PROVIDING ADDITIONAL REQUIREMENTS FOR SUCH AUDITS; PROVIDING SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE

WHEREAS, as the governing board of the County's special taxing districts, it is important for this Board to be kept apprised of the financial status of the County's special taxing districts,

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:

Section 1. Section 18-19 of the Code of Miami-Dade County, Florida, is hereby amended to read as follows:[1]

Sec. 18-19. Annual audits.

The Board shall cause an audit of its books and accounts pertaining to each district created and established under the provisions of this article to be made at least once in each year by the County Auditor or by an independent certified public accountant and the costs thereof shall be treated as a part of the cost of operation. >>Beginning in 2016, such audit shall be placed on an agenda of the Board for review on or before March 1st of each year. Such audit shall examine the books and accounts of each district, whether active or inactive, and shall, at a minimum, include a statement of the auditor's opinion regarding the effectiveness and efficiency of the operation of the County's districts, the reliability of the financial and management

[1] Words stricken through and/or [[double bracketed]] shall be deleted. Words underscored and/or >>double arrowed<< constitute the amendment proposed. The remaining provisions are now in effect and remain unchanged.

reporting, compliance with laws and regulations, and the safeguarding of assets within the administration of the County's districts.<<

Section 2. If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

Section 3. It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this ordinance, including any sunset provision, shall become and be made a part of the Code of Miami-Dade County, Florida. The sections of this ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section," "article," or other appropriate word.

Section 4. This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED: October 6, 2015

Approved by County Attorney as
to form and legal sufficiency: APW

Prepared by:

Jorge Martinez-Esteve

Prime Sponsor: Chairman Jean Monestime
Co-Sponsors: Commissioner Daniella Levine Cava
Commissioner Sally A. Heyman