

MEMORANDUM

Amended
Agenda Item No. 7(C)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: June 3, 2025

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Ordinance related to annual independent financial audits and oversight of county boards and the offices that provide administrative support to such boards; creating section 2-11.39.4 of the Code; delegating to the Chairperson of the Board and the County Mayor the authority to require annual independent financial audits of such county boards and offices; delegating to the County Mayor the authority to place certain offices on management watch; requiring reports

Ordinance No. 25-53

The accompanying ordinance was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Danielle Cohen Higgins and Co-Sponsor Senator René García.



Geri Bonzon-Keenan
County Attorney

GBK/smm

Memorandum



Date: June 3, 2025

To: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

From: Daniella Levine Cava
Mayor 

Subject: Fiscal Impact Statement for Ordinance Relating to Independent Financial Audits and Oversight of County Boards

The approval of this Ordinance requires annual independent financial audits of boards supported by the Office of Community Advocacy. The ten boards under this office currently have a total of \$331,000 (average of \$30,000 per board). It is anticipated that audits of these boards will have a fiscal impact to Miami-Dade County as these boards are under the Board's purview and lack designated funding for audits.

The Ordinance also requires annual financial audits of boards with oversight and expenditure authority of County funds or other funds (i.e., federal and local funds), which are listed on Exhibit A of the Ordinance. The cost of these audits will vary for each board depending on the complexity of the audit. It is not anticipated that there will be a fiscal impact to Miami-Dade County for these boards as they should have funding to complete the required audits.

The Ordinance should be amended to mimic State Law (Florida Statutes Chapter 496.407) for charitable organizations which requires that for any organization with revenues of at least \$500,000 but less than \$1 million, the organization's financial statement shall be reviewed or audited by an independent certified public accountant. For organizations with revenues greater than \$1 million, the financial statement shall be audited by an independent certified public accountant.



Cathy Burgos, LCSW
Chief Community Services Officer

Date: June 3, 2025

To: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

From: Daniella Levine Cava 
Mayor

Subject: Social Equity Statement for the Ordinance Related to Annual Independent Financial Audits and Oversight of County Boards and Supporting Offices

This memo provides a social equity statement of the proposed Ordinance establishing Section 2-11.39.4 of the Code of Miami-Dade County (County), which delegates authority for requiring annual independent financial audits and enhanced fiscal oversight of certain County boards and administrative offices. The proposed ordinance enhances transparency, accountability, and fiscal stewardship.

Annual independent financial audits conducted by third parties will help identify potential inefficiencies, compliance gaps, or misuse of funds. By publicly sharing audit results and placing offices on management watch, when necessary, the County strengthens public trust and demonstrates a commitment to openness and accountability.

The implementation of annual independent audits and oversight authority of the Mayor and Board of County Commissioners under this ordinance enhances the County's capacity to govern equitably and responsibly. It ensures that taxpayer dollars, including critical funding aimed at social services and community empowerment, are managed with the highest standards of accountability—fostering a more inclusive, just, and responsive government.



Cathy Burgos, LCSW
Chief Community Services Officer



MEMORANDUM

(Revised)

TO: Honorable Chairman Anthony Rodriguez
and Members, Board of County Commissioners

DATE: June 3, 2025

FROM: 
Glen Bonzon-Keenan
County Attorney

SUBJECT: Amended
Agenda Item No. 7(C)

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**
- _____ **Statement of social equity 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 present ____, 2/3 membership ____, 3/5's ____, unanimous ____, majority plus one ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3) (h) or (4)(c) ____, CDMP 9 vote requirement per 2-116.1(4)(c) (2) ____) to approve**
- _____ **Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required**

Approved _____ Mayor
Veto _____
Override _____

Amended
Agenda Item No. 7(C)
6-3-25

ORDINANCE NO. 25-53

ORDINANCE RELATED TO ANNUAL INDEPENDENT FINANCIAL AUDITS AND OVERSIGHT OF COUNTY BOARDS AND THE OFFICES THAT PROVIDE ADMINISTRATIVE SUPPORT TO SUCH BOARDS; CREATING SECTION 2-11.39.4 OF THE CODE OF MIAMI-DADE COUNTY, FLORIDA; DELEGATING TO THE CHAIRPERSON OF THE BOARD AND THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE THE AUTHORITY TO REQUIRE ANNUAL INDEPENDENT FINANCIAL AUDITS OF SUCH COUNTY BOARDS AND OFFICES; DELEGATING TO THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE THE AUTHORITY TO PLACE CERTAIN OFFICES ON MANAGEMENT WATCH; REQUIRING REPORTS; PROVIDING SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE

WHEREAS, local governmental entities located in Florida, such as Miami-Dade County, are, in general, required by Florida law to complete an annual financial audit, which includes a financial audit of a county as a whole and, for each county agency other than a board of county commissioners, an audit of its financial accounts and records, including reports on internal controls and compliance, reports on compliance requirements, management letters, and financial statements; and

WHEREAS, similarly, under federal law, a local governmental entity may also be required to have an audit of federal awards; and

WHEREAS, this Board has created numerous County boards, some of which have oversight of federal, state and local funding; and

WHEREAS, some of these boards also have the authority to approve the expenditure of County funds and authorize contracts with third parties without approval of this Board or the County Mayor or County Mayor's designee; and

WHEREAS, each of these boards receive administrative support from employees of Miami-Dade County under the control of the County Mayor; and

WHEREAS, this Board has also created the Office of Community Advocacy, which reports directly to this Board, and which provides administrative support to various County boards; and

WHEREAS, this Board has delegated to the Chairperson of the Board the responsibility for fiscal review and managerial and operational oversight of the Office of Community Advocacy, including, but not limited to, the authority to establish workplace policies for the office, conduct performance evaluations of the executive director, and monitor the administration of the affairs of the office; and

WHEREAS, the County Code does not require any of these boards or the offices that provide administrative support to have independent financial audits conducted; and

WHEREAS, this Board is committed to financial transparency and accountability in all aspects of County operations; and

WHEREAS, accordingly, this Board believes that annual independent financial audits of the County offices and boards that have oversight of funds allocated by this Board or awarded to the County is necessary to promote public confidence because such audits are based on an analysis by an objective third party; and

WHEREAS, an independent financial audit is an examination of the financial records, accounts, business transactions, accounting practices, and internal controls of an organization; and

WHEREAS, during the independent audit, the auditor will review each office's and board's financial statements to determine whether they adhere to generally accepted accounting principles (commonly referred to as "GAAP"); and

WHEREAS, this Board wishes to also authorize the Chairperson of the Board to require that annual independent financial audits are conducted for the Office of Community Advocacy and the boards to which they provide administrative support; and

WHEREAS, this Board also wishes to authorize the County Mayor or County Mayor's designee to require annual independent financial audits of those boards with oversight of County funds or other funds allocated or awarded to the County and the offices that provide administrative support to such boards; and

WHEREAS, this Board further wishes to authorize the County Mayor or County Mayor's designee, in their sole discretion, to place any office described herein under management watch in the event an issue arises that requires such management watch without the prior approval of this Board; and

WHEREAS, it is the intent of this Board that the more stringent review and oversight of these offices by the County Mayor or County Mayor's designee would improve the functioning of these offices and promote necessary planning, assessment and monitoring of their financial health, and ensure essential management to advance these offices' financial sustainability,

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

Section 1. Section 2-11.39.4 of the Code of Miami-Dade County, Florida, is hereby
created to read as follows:

Sec. 2-11.39.4. Annual Independent Financial Audit and Oversight.

- (a) Office of Community Advocacy. Notwithstanding any provision of the Code or law to the contrary, the Chairperson of the Board of County Commissioners shall require annual independent financial audits be conducted on behalf of the Office of Community Advocacy and the boards to which such office provides administrative support. In the event such audit reveals any deficiencies, the Chairperson may require the Office of Community Advocacy to take action to correct the deficiencies.
- (b) Other Boards. Notwithstanding any provision of the Code or law to the contrary, the County Mayor or County Mayor's designee shall require annual independent financial audits of those boards that meet the criteria set forth in this section and which have oversight and expenditure authority of County funds or other funds, including federal and local funds, allocated or awarded to the County and the offices that provide administrative support to such boards. For any board with revenues of at least \$500,000.00, but less than \$1,000,000.00, the board's financial statement shall be reviewed or audited by an independent certified public accountant. For any board with revenues greater than \$1,000,000.00, the board's financial statement shall be audited by an independent certified public accountant. Notwithstanding the foregoing, any board that is contractually obligated to or through such board's bylaws is required to conduct an annual independent financial audit, the result of such audit shall be submitted to the County Mayor or the County Mayor's designee, and shall be deemed to have satisfied the requirements of this section. The cost of such annual audit for any board shall be paid from the funds which that board oversees. In the event such audit reveals any deficiencies, the County Mayor or County Mayor's designee may, in their sole discretion and without the approval of the Board of County Commissioners, place the offices described in

this subsection (b) on management watch on such terms and conditions as the County Mayor or County Mayor's designee deems appropriate, including the authority to assign support personnel and staffing to the County boards as needed; provided however, the County Mayor or County Mayor's designee shall have no authority to place any offices which are not agencies or instrumentalities of the County on management watch. From time to time the Board of County Commissioners may direct the County Mayor or County Mayor's designee to periodically report to the Board of County Commissioners on the offices' compliance with the terms and conditions of said management watch and their progress toward resolving the conditions giving rise to the management watch. Any office placed on management watch shall remain under such management watch for such period of time as determined by the County Mayor or County Mayor's designee.

- (c) Reporting. In the event the Chairperson, pursuant to subsection (a), or the County Mayor or County Mayor's designee pursuant to subsection (b) requires annual independent financial audits to be conducted, the results of such audits shall be provided to the Board of County Commissioners. Further, if the County Mayor or County Mayor's designee places any office described in subsection (b) on management watch, the County Mayor or County Mayor's designee shall provide a written report to the Board of County Commissioners within 30 days of placing the office on management watch. Any report that is required to be submitted by the County Mayor or County Mayor's designee shall be placed on an agenda of the full Board without committee review pursuant to rule 5.06(j) of the Board's Rules of Procedure.

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:

June 3, 2025

Approved by County Attorney as
to form and legal sufficiency:

MAG for GBK
[Signature]

Prepared by:

Terrence A. Smith
Shannon D. Summerset-Williams

Prime Sponsor: Commissioner Danielle Cohen Higgins
Co-Sponsor: Senator René García