Audit and Management Services Business Plan

Fiscal Years: 2021 and 2022
(10/1/2020 through 9/30/2022)

Approved by:

Cathy Jackson, Department Director
3/5/2021

Edward Marquez, Chief Financial Officer

Plan Date: March 02, 2021
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Department Name: Audit and Management Services  
FY2020-21 & FY2021-22

DEPARTMENT OVERVIEW

Department Mission

The County’s Audit and Management Services Department (AMS) performs audits to evaluate and encourage compliance with applicable rules and regulations, identify opportunities to improve performance, and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government and external companies, contractors, and grantees to ensure public funds are spent appropriately and effectively. AMS regularly performs audits of high-risk functions and activities, and responds to special audit requests from the Mayor, the Board of County Commissioners, and Department Directors. Audits are conducted in accordance with professional auditing standards, which require assessing risks, planning, and performing work to achieve desired objectives, as well as communicating results that are accurate, constructive, timely, and adequately supported.

Our Customers

AMS responds to special audit requests from the Mayor, the Board of County Commissioners, and various County Department Directors. The Department’s ultimate customers are the citizens of Miami-Dade County, who rely on AMS to identify opportunities to improve performance and foster accountability in County government.

Table of Organization

<table>
<thead>
<tr>
<th>FY 20-21</th>
<th>FY 21-22</th>
</tr>
</thead>
<tbody>
<tr>
<td>FT - 35</td>
<td>FT - 35</td>
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</tbody>
</table>

**AUDIT SERVICES**

- Conducts operational, compliance, performance, information technology, and financial audits of County operations and external companies, contractors, and grantees
- Performs special examinations and reviews at the request of the Mayor, Board of County Commissioners, and Department Directors
- Assesses the adequacy of internal controls, appraises resource management, and determines compliance with procedures, contract terms, laws, and regulations
- Provides guidance to operating departments in selecting external auditors, establishing internal controls, and other audit-related matters
- Furnishes staff support to law enforcement agencies and external auditors of the County.

<table>
<thead>
<tr>
<th>FY 20-21</th>
<th>FY 21-22</th>
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<tbody>
<tr>
<td>FT - 4</td>
<td>FT - 4</td>
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</tbody>
</table>

**ADMINISTRATIVE SUPPORT SERVICES**

- Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, audit report processing, inventory/file management, and information technology assistance.
Strategic Alignment Summary

➤ GG4 – Effective Management Practices
  • GG4-1 – Provide Sound Financial and Risk Management – Continue to conduct audits of County Departments, external entities doing business with the County, and grantees to assure sound asset management and financial stewardship. Provide audit recommendations that improve internal controls through enhanced procedures, training, and technology.
  • Approximately 42% of the AMS Budget is funded by Proprietary Departments, as follows: WASD (10%), Aviation (9%), DTPW (7%), OCIT (4%), Seaport (4%), and Others (8%). The remaining audit emphasis is dedicated to non-proprietary departments. Our goal is to complete operational, performance, and compliance audits that will have a high impact on improving internal controls and operational efficiencies, as well as monitoring ongoing compliance. Albeit difficult to achieve with limited resources, AMS strives to perform at least one audit for every department with a medium-to-high risk rating every other year.
  • Follow-up audits are also performed to assure significant findings are appropriately and timely addressed.

➤ GG5 – Goods, Services, and Assets that Support County Operations
  • GG5-3 – Utilize Assets Efficiently – Provide audit recommendations that promote more efficient and effective operations, as well as proper stewardship of assets.

➤ GG-7 – Free, Fair, and Accessible Elections
  • GG7-2 – Maintain the Integrity and Availability of Election Results and Other Public Records – Continue to observe County election processes to help ensure the integrity of results.

Alignment of Scorecard Measures to Resilience

<table>
<thead>
<tr>
<th>Scorecard Measures</th>
<th>Resilience Driver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percentage of audit reports issued within 90 days of fieldwork completion</td>
<td>LS1 – Promote Leadership and Effective Management</td>
</tr>
<tr>
<td>Amount collected from assessments</td>
<td>ES3 – Foster Economic Prosperity</td>
</tr>
<tr>
<td>Amount assessed from audits</td>
<td>ES3 – Foster Economic Prosperity</td>
</tr>
<tr>
<td>Audit reports issued</td>
<td>ES3 – Foster Economic Prosperity</td>
</tr>
<tr>
<td>Percentage of planned follow-up audits completed</td>
<td>LS1 – Promote Leadership and Effective Management</td>
</tr>
</tbody>
</table>

Resilience Drivers:
- LS1: Promote Leadership and Effective Management
- LS2: Empower a Broad Range of Stakeholders
- LS3: Foster Long-Term and Integrated Planning
- HW1: Meets Basic Needs
- HW2: Supports Livelihoods and Employment
- HW3: Ensures Public Health Services
- ES1: Promote Cohesive and Engaged Communities
- ES2: Ensure Social Stability, Security, and Justice
- ES3: Foster Economic Prosperity
- IE1: Provide and Enhance Protective Natural and Man-Made Assets
- IE2: Ensure Continuity of Critical Services
- IE3: Provide Reliable Communication and Mobility
Departmental Business Plan and Outlook
Department Name: Audit and Management Services
FY2020-21 & FY2021-22

KEY ISSUES

Critical to AMS attaining its mission is the ability to attract, develop, and retain qualified professionals. Staffing reductions impede the ability to timely respond to special audit requests and complete planned audits. Any perceived threat of staffing reductions also affects the Department's ability to recruit and retain high-quality staff.

Best practices and standard-setting organizations, including the Committee of Sponsoring Organizations (COSO) of the Treadway Commission, state that "internal auditors play a key role in evaluating the effectiveness of – and recommending improvements to – enterprise risk management." As such, it is essential that County resources be allocated to provide sufficient AMS staffing for risk management and control purposes. Many of our Staff are assigned to Proprietary Departments that have agreed to reimburse AMS for audit services, leaving fewer staff to address County-wide concerns.

PRIORITY INITIATIVES

➢ Reinstate Staff Positions
  ▪ Restore staffing to historical levels to appropriately address Countywide control risks.
  ▪ Invest in sufficient AMS staffing to enhance County efficiency and identify waste.

➢ Succession Planning
  ▪ Aggressively fill vacant positions including preparing for upcoming retirement of Deputy Director in June of FY 2022.

➢ Staff Development and Certification
  ▪ Allocate time and funding for 40 hours of annual staff training.
  ▪ Motivate staff to obtain additional certifications that will enhance their contribution to Department objectives.

➢ Monitor Corrective Actions and Communicate Audit Results Timely
  ▪ Acquire audit management software to improve efficiency, reduce costs, and streamline the documentation process, enabling AMS to communicate results in a timelier manner.

➢ Complete Procedures Manual
  ▪ Allocate time to complete the Manual in order to enhance Department quality control.

➢ Meet Budget Targets and Sound Asset Management
  ▪ Obtain approval of audit management software expense during the budget process.
Departmental Business Plan and Outlook
Department Name: Audit and Management Services
FY2020-21 & FY2021-22

➢ Engage Staff in Business Plan Implementation
   " Hold quarterly meetings to remind staff of priority initiatives and motivate performance.

FUTURE OUTLOOK

In order to meet County-wide needs for increased efficiencies and better accountability, AMS proposes the following actions for the next three-to-five years.

- Increase the number of audit staff to enhance AMS' ability to address significant audit and control risks throughout the County.

- Acquire advanced technology tools to improve audit efficiency and effectiveness.

- Increase number of staff that are Certified Public Accountants, Certified Internal Auditors, Certified Information Systems Auditors, and Certified Fraud Examiners.
### Business Plan Report
#### Audit and Management Services

<table>
<thead>
<tr>
<th>Perspective Name</th>
<th>Objective Name</th>
<th>Grand Parent Objective Name</th>
<th>Parent Objective Name</th>
<th>Measure Name</th>
<th>Details</th>
<th>Resilience Driver</th>
<th>As of</th>
<th>VR Flag</th>
<th>Actual</th>
<th>Target</th>
<th>FY2020-21 Annualized Target</th>
<th>FY2021-22 Annualized Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer</td>
<td>Monitor Auditlee Corrective Actions (AMS)</td>
<td>GG4: Effective leadership and management practices</td>
<td>GG4-1: Provide sound financial and risk management</td>
<td>Complete planned follow-up audits.</td>
<td>=</td>
<td>LS-1: Promote Leadership and Effective Management</td>
<td>20 FQ4</td>
<td>6%</td>
<td>13%</td>
<td>50%</td>
<td>50%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Communicate Audit Results Timely (AMS)</td>
<td>GG4: Effective leadership and management practices</td>
<td>GG4-1: Provide sound financial and risk management</td>
<td>Issue Draft Report within 90 days of fieldwork completion (new)</td>
<td>=</td>
<td>LS-1: Promote Leadership and Effective Management</td>
<td>20 FQ4</td>
<td>83%</td>
<td>50%</td>
<td>50%</td>
<td>50%</td>
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<tr>
<td>Financial</td>
<td>Sound asset management and financial investment strategies (AMS)</td>
<td>GG4: Effective leadership and management practices</td>
<td>GG4-1: Provide sound financial and risk management</td>
<td>Net Audit Assessment</td>
<td>=</td>
<td>ES-3: Foster Economic Prosperity</td>
<td>20 FQ4</td>
<td>$3,795,216</td>
<td>$750,000</td>
<td>$3,000,000</td>
<td>$3,000,000</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>Audit Assessments Collected</td>
<td>=</td>
<td>ES-3: Foster Economic Prosperity</td>
<td>20 FQ4</td>
<td>$1,258,638</td>
<td>$375,000</td>
<td>$1,500,000</td>
<td>$1,500,000</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>Audit Reports or Deliverables</td>
<td>=</td>
<td>ES-3: Foster Economic Prosperity</td>
<td>20 FQ4</td>
<td>12</td>
<td>10</td>
<td>40</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Complete Risk Assessment Analysis and Develop Audit Plan</td>
<td>=</td>
<td>LS-3: Foster Long-Term and Integrated Planning</td>
<td>2020 FY</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meet Budget Targets (Audit and Management Services)</td>
<td>Expend: Total (Audit &amp; Mgmt Svcs)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Revenue: Total (Audit &amp; Mgmt Svcs)</td>
<td></td>
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https://oasisprd.miamidade.gov/analytics/hrw.dfr/dashboard
### Oracle BI Interactive Dashboards - Scorecard

<table>
<thead>
<tr>
<th>Positions: Full-Time Filled (AMS)</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>LS-1: Promote Leadership and Effective Management</td>
<td>$\textcolor{red}{55%}$</td>
<td>$\textcolor{red}{56%}$</td>
<td>$\textcolor{red}{55%}$</td>
<td>$\textcolor{red}{55%}$</td>
</tr>
<tr>
<td>IE-3: Provide Reliable Communication and Mobility</td>
<td>$\textcolor{red}{0}$</td>
<td>$\textcolor{red}{1}$</td>
<td>$\textcolor{red}{2}$</td>
<td>$\textcolor{red}{4}$</td>
</tr>
<tr>
<td>LS-1: Promote Leadership and Effective Management</td>
<td>$\textcolor{red}{100%}$</td>
<td>$\textcolor{red}{90%}$</td>
<td>$\textcolor{red}{90%}$</td>
<td>$\textcolor{red}{90%}$</td>
</tr>
<tr>
<td>HW-2: Supports Livelihoods and Employment</td>
<td>$\textcolor{green}{97%}$</td>
<td>$\textcolor{green}{96%}$</td>
<td>$\textcolor{green}{95%}$</td>
<td>$\textcolor{green}{95%}$</td>
</tr>
<tr>
<td>HW-2: Supports Livelihoods and Employment</td>
<td>$\textcolor{green}{40}$</td>
<td>$\textcolor{green}{40}$</td>
<td>$\textcolor{green}{40}$</td>
<td>$\textcolor{green}{40}$</td>
</tr>
</tbody>
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### Learning and Growth
- **Staff Development and Certification (AMS)**
  - GG2: Excellent, engaged and resilient workforce
  - GG2-1: Attract and hire new talent

<table>
<thead>
<tr>
<th>Positions: Full-Time Filled (AMS)</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Staff Professionally Certified</td>
<td>$\textcolor{red}{55%}$</td>
<td>$\textcolor{red}{56%}$</td>
<td>$\textcolor{red}{55%}$</td>
<td>$\textcolor{red}{55%}$</td>
</tr>
<tr>
<td>Hold Quarterly Staff Meetings</td>
<td>$\textcolor{red}{0}$</td>
<td>$\textcolor{red}{1}$</td>
<td>$\textcolor{red}{2}$</td>
<td>$\textcolor{red}{4}$</td>
</tr>
<tr>
<td>Complete Evaluations Within 30 Days After Due Date</td>
<td>$\textcolor{red}{100%}$</td>
<td>$\textcolor{red}{90%}$</td>
<td>$\textcolor{red}{90%}$</td>
<td>$\textcolor{red}{90%}$</td>
</tr>
<tr>
<td>Maintain a High Training Satisfaction Rate</td>
<td>$\textcolor{green}{97%}$</td>
<td>$\textcolor{green}{96%}$</td>
<td>$\textcolor{green}{95%}$</td>
<td>$\textcolor{green}{95%}$</td>
</tr>
<tr>
<td>Continuing education hours</td>
<td>$\textcolor{green}{40}$</td>
<td>$\textcolor{green}{40}$</td>
<td>$\textcolor{green}{40}$</td>
<td>$\textcolor{green}{40}$</td>
</tr>
</tbody>
</table>

### GG2-2: Promote employee development and leadership
- Audit Staff Professionally Certified
- Hold Quarterly Staff Meetings
- Complete Evaluations Within 30 Days After Due Date
- Maintain a High Training Satisfaction Rate
- Continuing education hours

### Initiatives

https://utilior.nmamadne.gov/analytics/saw df?Dashboard
There are no Objectives associated to the initiatives