**MIAMI·DADE
COUNTY**

Audit and Management Services Business Plan

Fiscal Years: 2022 and 2023
(10/1/2021 through 9/30/2023)

Approved by:

Cathy Jackson
Cathy Jackson, Department Director

Edward Marquez, Chief Financial Officer

02/09/2022
Date

Date

Plan Date: February 28, 2022

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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.

Table of Organization

FY 21-22		FY 22-23
FT – 35	**AUDIT SERVICES**	FT – 41

- 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.

FY 21-22		FY 22-23
FT – 4	**ADMINISTRATIVE SUPPORT SERVICES**	FT – 4

- 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.

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.

**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%), OCITT (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.

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.

➢ 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

Perspective Name	Objective Name	Grand Parent Objective Name	Parent Objective Name	Measure Name	Details	As of	VR Flag		Actual	Target	FY2021-22 Annualized Target	FY2022-23 Annualized Target
Customer	Monitor Auditee Corrective Actions (AMS)	GG4: Effective leadership and management practices	GG4-1: Provide sound financial and risk management	Complete planned follow-up audits.	▬	'21 FQ4		▼	10%	13%	50%	50%
	Communicate Audit Results Timely (AMS)	GG4: Effective leadership and management practices	GG4-1: Provide sound financial and risk management	Issue Draft Report within 90 days of fieldwork completion (new)	▬	'21 FQ4		▲	69%	50%	50%	50%
Financial	Meet Budget Targets (Audit and Management Services)			Expen: Total (Audit & Mgmt Svcs)	⬇	'21 FQ4		▲	$1,228K	$1,295K	n/a	n/a
				Revenue: Total (Audit & Mgmt Svcs)	⬇	'21 FQ4		▲	$4,673K	$1,274K	n/a	n/a
				Positions: Full-Time Filled (AMS)	▬	'21 FQ4		▲	34	39	39	45
	Sound asset management and financial investment strategies (AMS)	GG4: Effective leadership and management practices	GG4-1: Provide sound financial and risk management	Net Audit Assessment	▬	'21 FQ4		▼	$677,827	$750,000	$3,000,000	$3,000,000
				Audit Assessments Collected	▬	'21 FQ4		▲	$416,184	$375,000	$1,500,000	$1,500,000
				Audit Reports or Deliverables	▬	'21 FQ4		▲	13	10	40	50
				Complete Risk Assessment Analysis and Develop Audit Plan	▬	2021 FY		▲	100%	100%	100%	100%
Learning and Growth	Staff Development and Certification (AMS)	GG2: Excellent, engaged and resilient workforce	GG2-1: Attract and hire new talent	Audit Staff Professionally Certified	▬	'21 FQ4		▲	61%	55%	55%	55%
				Hold Quarterly Staff Meetings	▬	'21 FQ4		▼	0	1	4	4
				Complete Evaluations Within 30 Days After Due Date.	▬	'21 FQ4		▼	86%	90%	90%	90%
				Maintain a High Training Satisfaction Rate.	▬	2021 FY		▲	100%	95%	95%	95%
				Continuing education hours	▬	2021 FY		▲	40	40	40	40
			GG2-2: Promote employee development and leadership	Audit Staff Professionally Certified	▬	'21 FQ4		▲	61%	55%	55%	55%
				Hold Quarterly Staff Meetings	▬	'21 FQ4		▼	0	1	4	4
				Complete Evaluations Within 30 Days After Due Date.	▬	'21 FQ4		▼	86%	90%	90%	90%
				Maintain a High Training Satisfaction Rate.	▬	2021 FY		▲	100%	95%	95%	95%
				Continuing education hours	▬	2021 FY		▲	40	40	40	40

Initiatives
There are no Objectives associated to the initiatives