

FY 2026-27 Proposed Budget and Multi-Year Capital Plan

Inspector General

The Office of the Inspector General (OIG) serves the residents of Miami-Dade County in its mission of identifying fraud, mismanagement, waste, and abuse in County projects, programs, and contracts. Created in 1997 by the Board of County Commissioners in response to the public's demand for more accountable government, the OIG became a Home Rule Charter office by the voters of Miami-Dade County in November 2020. Through the Charter and its enabling ordinance, the OIG is independent and autonomous, so that it may carry out its oversight responsibilities.

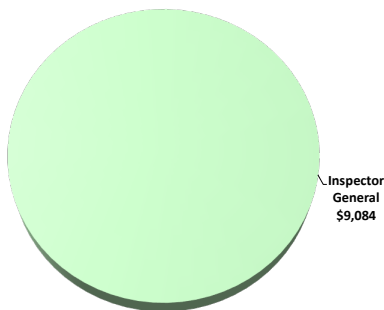
In supporting the strategic priority of Fiscal Responsibility and Efficiency, the OIG routinely audits, reviews, and evaluates proposals, contracts, and programs for a range of management criteria. The OIG also conducts investigations, inspections, and reviews to examine the potential for fraud, waste, and abuse; to determine compliance with County policies, laws, and regulations; and to seek efficiencies and program improvements. The wide variety of cases handled by the OIG include contractors doing business with and/or receiving funds from the County; cases of employee and official misconduct; and violations of gross mismanagement, malfeasance, misfeasance, or gross waste of public funds, over which the OIG has jurisdiction under the Florida Whistleblower Act and the County's Employee Protection Ordinance, Sections 2-56.28.11-2-56.28.23, Code of Miami-Dade County.

The OIG's jurisdiction encompasses all County departments, agencies, instrumentalities, and the programs thereunder. This jurisdiction extends to all County employees, public officials, elected officials, and vendors and contractors doing business with the County. The OIG has been designated a criminal justice agency by the Federal Bureau of Investigation, is accredited by the Commission for Florida Law Enforcement Accreditation based upon statewide standards for Offices of Inspectors General, and is peer reviewed by the Association of Inspectors General, which establishes standards and best practices for inspectors general offices.

FY 2026-27 Proposed Operating Budget

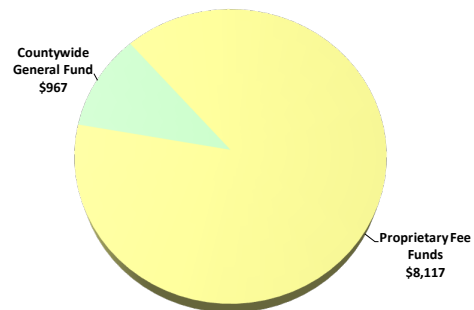
Expenditures by Activity

(dollars in thousands)



Revenues by Source

(dollars in thousands)



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OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Proposed FY 26-27	(dollars in thousands)	Total Funding Budget FY 25-26	Proposed FY 26-27	Total Positions Budget FY 25-26	Proposed FY 26-27
Revenue Summary					Strategic Priority: Fiscal Responsibility and Efficiency				
General Fund Countywide	3,633	547	1,582	967	Inspector General	9,091	9,084	42	42
Carryover	1,441	3,910	2,174	2,699	Total Operating Expenditures	9,091	9,084	42	42
Departmental Oversight (MOUs)	653	627	625	510					
Fees and Charges	5,803	6,605	4,600	4,750					
Interest Earnings	152	228	100	150					
Miscellaneous Revenues	1	6	10	8					
Total Revenues	11,683	11,923	9,091	9,084					
Operating Expenditures Summary									
Salary	5,640	5,596	6,315	6,273					
Fringe Benefits	1,867	1,831	2,369	2,394					
Court Costs	4	10	10	10					
Contractual Services	0	2	6	4					
Other Operating	182	169	246	263					
Charges for County Services	58	52	84	80					
Capital	22	45	61	60					
Total Operating Expenditures	7,773	7,705	9,091	9,084					
Non-Operating Expenditures Summary									
Transfers	0	0	0	0					
Distribution of Funds In Trust	0	0	0	0					
Debt Service	0	0	0	0					
Depreciation, Amortizations and Depletion	0	0	0	0					
Reserve	0	0	0	0					
Total Non-Operating Expenditures	0	0	0	0					

SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual FY 23-24	Actual FY 24-25	Budget FY 25-26	Projection FY 25-26	Proposed FY 26-27
Advertising	0	0	0	0	0
Fuel	0	0	0	0	0
Overtime	0	0	0	0	0
Rent	0	0	0	0	0
Security Services	1	1	4	4	4
Temporary Services	0	0	0	0	0
Travel and Registration	20	29	29	29	31
Utilities	14	15	16	16	15

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TABLE OF ORGANIZATION

INSPECTOR GENERAL	
Provides oversight to Miami-Dade County operations by investigating, auditing and reviewing County programs, projects and contracts to detect and prevent fraud, mismanagement, waste and abuse	
FY 25-26	FY 26-27
42	42

The FY 2026-27 total number of full-time equivalent positions is 42

ADDITIONAL INFORMATION

- The FY 2026-27 Proposed Budget includes charges of one quarter of one percent to certain procurement and construction contracts (\$4.75 million) and estimated reimbursements of \$510,000 for audits and investigative work performed for Aviation (\$250,000), Water and Sewer (WASD) (\$75,000), Solid Waste Management (\$20,000), Transportation and Public Works (DTPW) (\$50,000), and the Miami-Dade County School Board (\$115,000)
- In April 2025, the OIG underwent a reaccreditation review by the Florida Commission on Law Enforcement Accreditation; this reaccreditation takes place every three years, with the OIG's initial accreditation having taken place in 2010. The OIG also undergoes peer reviews conducted by the Association of Inspectors General, a national organization setting professional standards for offices of inspectors general; in December 2025, the OIG passed its peer review and the next review will be in the fall of 2028; these external reviews are important measures to assure that the OIG's operations adhere to professional standards
- OIG contract oversight activity continues at the Water and Sewer Department (WASD) as the Consent Decree Program nears completion; additional WASD projects being monitored are the Ocean Outfall Legislation Program and the Connect to Protect program
- The OIG has been actively engaged in monitoring procurement of Design-Build-Finance services for the re-alignment of the north bulkhead cruise berths; this is a significant capital project being undertaken by the Seaport Department, currently under an interim agreement; OIG contract oversight specialists have been providing independent oversight and observations to staff since the inception of this procurement; OIG oversight will continue through negotiations towards the final project agreement
- Contract oversight specialists work with the OIG's investigative squad stationed at Miami International Airport; this cross-discipline approach to respond to complaints involving contracts, leases, concessions, and construction projects, expedites the review process and provides a more holistic approach to assessing allegations of waste, fraud, and abuse
- The OIG partners with the Federal Bureau of Investigation's (FBI) South Florida Public Corruption Task Force and the Miami-Dade State Attorney's Office Public Corruption Task Force; the OIG's partnership with these task forces will continue in FY 2026-27
- In FY 2026-27, the OIG will continue to explore the feasibility of incorporating AI (artificial intelligence) into the data analysis and report writing process by automating the process, enhancing efficiency, and generating high-quality reports more quickly
- OIG investigations into vendor and contractor activities affect multiple departments including Aviation, WASD, DTPW, Seaport, Housing and Community Development, and Regulatory and Economic Resources

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DIVISION: INSPECTOR GENERAL

The OIG's principal objective is to promote accountability and efficiency in government and to prevent and detect misconduct, fraud and abuse in County programs and contracts. The OIG strives to ensure that taxpayers get a fair and honest accounting of their money and, where possible, seeks appropriate remedies to recover public funds.

Strategic Plan Objectives

- FRE1-1: Support a customer-focused organization by providing convenient access to information and services, and by ensuring processes are easy to navigate

Departmental Objectives	Performance Measures	Measure Type	Good Direction	FY 23-24	FY 24-25	FY 25-26	FY 26-27
				Actual	Actual	Budget	Target
Promote accountability and efficiency in government	Complaints received	IN	↔	411	431	450	450
	Percentage of complainants receiving feedback about initial disposition of complaint within 30 days	OC	↑	95%	99%	95%	95%
Increase the public's awareness of the OIG's findings by providing easy access to reports and information distributed by the OIG via the Internet	Reports issued	OP	↔	36	42	25	25
	Advisory memoranda issued	OP	↔	10	16	10	10
	Contracts/programs audited and reviewed*	OP	↔	41	205	25	30

*FY 2024-25 Actuals include review of the Equitable Distribution Program across eight county departments, consisting of 189 contracts alone; the Department does not anticipate such heightened level of review activity moving forward