

2025



OFFICE OF THE
**COMMISSION
AUDITOR**

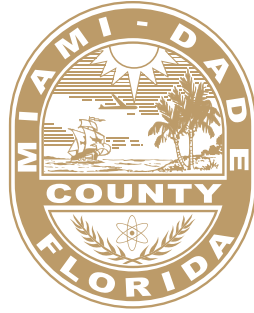


ANNUAL REPORT

YINKA MAJEKODUNMI, CPA
COMMISSION AUDITOR

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Board of County Commissioners

Anthony Rodriguez, Chairman
Kionne L. McGhee, Vice Chairman

Oliver G. Gilbert, III, District 1
Marleine Bastien, District 2
Keon Hardemon, District 3
Micky Steinberg, District 4
Vicki L. Lopez, District 5
Natalie Milian Orbis, District 6
Raquel A. Regalado, District 7
Danielle Cohen Higgins, District 8
Kionne L. McGhee, District 9
Anthony Rodriguez, District 10
Roberto J. Gonzalez, District 11
Juan Carlos Bermudez, District 12
Sen. René Garcia, District 13

Daniella Levine Cava, Mayor

Commission Auditor's Remarks

The Office of the Commission Auditor (OCA) concluded Fiscal Year 2025 with a continued commitment to providing independent research, analyses, and audits that supported the Board of County Commissioners' (BCC) fiscal oversight and policy decision-making responsibilities. I want to acknowledge and thank the dedicated professionals of the Office of the Commission Auditor for all our accomplishments. Their expertise, integrity, and commitment to public service made this work possible and continue to be the foundation of the office's success.



During the fiscal year, the OCA played a significant role in the FY 2025–26 budget process by responding to over 50 budget-related report requests from Commissioners and collaborating with County departments to review proposed revenues and expenditures. Through this work, we identified fiscal efficiencies and opportunities that informed the BCC's deliberations. In addition, the OCA recalculated and reported approximately \$5.4 million in additional projected revenues for consideration during the budget hearings. These efforts directly advanced the BCC's priorities and enhanced overall budgetary flexibility.

Beyond the budget process, the OCA issued numerous high-impact research reports and analyses addressing key policy topics. These included the 2025 Status of Women in Miami-Dade County Report, fiscal analyses on the elimination of property taxes, status of Board Directives, digitization of County property conveyance data, countywide crime statistics, and evaluations of major programs such as Zoo Miami operations, procurement processes, and infrastructure and environmental initiatives, including the Report on Potential Properties Served by Septic Tanks or Private Water Wells. Collectively, these efforts provided the BCC with data-driven insights to assess policy outcomes, identify risks, and promote the efficient use of public resources.

Throughout FY 2025, the OCA also produced over 100 wide-ranging research memoranda and dashboards. Including the independent review of proposed County property leasing and conveyance transactions, background checks related to naming, renaming, or co-designation, members serving on Evaluation and Selection Committees, and applicants being considered for appointment to County boards and trusts requiring BCC approval.

Looking ahead, the Office of the Commission Auditor remains firmly committed to advancing transparency, accountability, and data accessibility. The OCA will continue to support the Board of County Commissioners through rigorous analysis, innovative reporting tools, and timely responses to legislative and fiscal priorities, consistent with the intent of the voter-approved Home Rule Charter Amendment that established the Office of the Commission Auditor.



Yinka Majekodunmi, CPA
Commission Auditor

A handwritten signature in blue ink, appearing to read "Yinka Majekodunmi". The signature is stylized and written over a light blue horizontal line.



OFFICE OF THE COMMISSION AUDITOR

2025 Annual Report

INTRODUCTION

The Office of the Commission Auditor was established in 2002 by the voters of Miami-Dade County after their approval of the Home Rule Charter Amendment to create the position of Commission Auditor in order to provide financial, legislative, research analyses and independent audits to assist the Board of County Commissioners' decision-making process by helping to ensure governmental accountability, transparency, and the best use of public resources.

MISSION STATEMENT

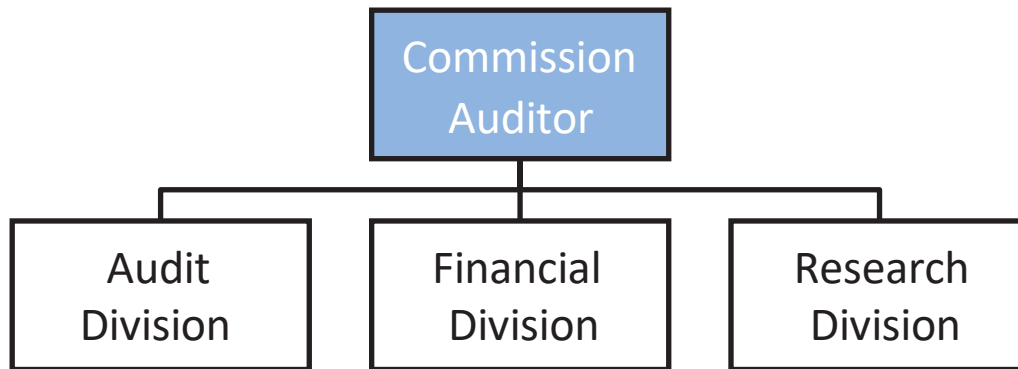
To provide high-quality, independent audits, financial analyses, and other research to assist the BCC's decision-making by helping to ensure governmental accountability and the best use of public resources.

OBJECTIVES

The objectives are as follows:

1. Conduct audits, management and research analyses, and program evaluations.
2. Review departmental financial activity, perform analyses, and make recommendations to the BCC.
3. Provide research and analyses to support regular BCC and Committee meetings.
4. Review each BCC agenda to evaluate the rationality and completeness of the information presented and the merits and impacts of the proposed transactions and legislation on County operations.
5. Provide the BCC with an independent assessment of pending legislation, proposals, and other matters.
6. Determine the extent to which the BCC's legislative policies are implemented efficiently and maintained by the Mayor and County personnel.
7. Offer recommendations to the BCC throughout the budgetary process.
8. Determine whether County programs are achieving their intended objectives.
9. Determine whether departments, agencies, and entities of the County have complied with the BCC's fiscal and legislative policies.

Table of Organization



Memberships

- The Institute of Internal Auditors (IIA)
- Association of Inspectors General (AIG)
- Association of Local Government Auditors (ALGA)
- Government Finance Officers Association (GFOA)

MEET THE TEAM



OFFICE OF THE
**COMMISSION
AUDITOR**

COMMISSION AUDITOR



Adeyinka Majekodunmi, CPA



**Melvin Tooks II, CPA
Finance Director**



**Gino Palma, CPA
Senior Financial
Analyst**



**Juan Toribio
Financial
Analyst 3**



**Sebastian Martinez
Financial
Analyst 2**



**Shubhang Punde
Financial
Analyst 1**



**Rolando Carol, Ph.D.
Senior Research
Analyst**



**Alexandra Nimni
Lead Research
Analyst**



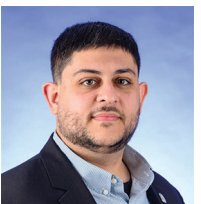
**Julio Iraola
Lead Research
Analyst**



**Alejandra Bodden
Research
Specialist**



**Nyroni Hall, JD
Research
Analyst**



**Matthew Della Porta, CPA
Senior Auditor**



**Ray Ishmael, CPA
Senior Auditor**



**Luis Carrazana, CPA
Associate Auditor**



**Steven Sandpearl, CPA
Associate Auditor**



**Wesley Laurent, CPA
Associate Auditor**



**Yaritza Reina Hernandez
Chief of Staff**



**Jannesha Johnson, MBA
Administrative
Assistant**

**Finance Intern
Jeffrey Jean Louis**

FORMER STAFF



OFFICE OF THE
**COMMISSION
AUDITOR**



**Keith Duff, CIA, CFE
Audit Chief**



**Tiondra Wright, MBA, CPPB
Interim Research
Chief**



**Mariama Jaiteh, Ph.D.
Research Specialist**



**Jessica Carrasco, CPA
Financial Analyst 3**



**Jana Wright, MBA, CFE
Senior Auditor**



**Jing Zhuang
Research Analyst**

We would like to thank all our former staff who were very instrumental to our success in 2025. Their contributions have made a great impact.

Special Reports

1. **Status of Women Report** – *March 2025*

Pursuant to Ordinance No. 15-87 of the County Code, the OCA must gather and provide gender equity data annually to the Miami-Dade County Commission for Women. To fulfill this directive, the OCA collaborated with Florida International University's Jorge M. Pérez Metropolitan Center and various County departments to produce the Status of Women in Miami-Dade County Report.

Key Observations

- The report examines disparities and progress toward gender equity across education, economic development, health, and safety indicators.
- Analyses showed that within the County government, women comprised approximately 40 percent of the workforce, with the internal pay gap narrowing from almost 17 percent to 14 percent.
- The report also incorporates data on domestic violence, human trafficking, and health outcomes to support policy development and community engagement efforts. In FY 2023-2024, human trafficking reports in Miami-Dade County decreased to 199, yet the County still accounted for 9.3% of all reports in Florida and remained one of the highest-ranking jurisdictions for these offenses in the state.

2. **Special Task Force to Reduce Inefficiencies in Procurement** - *June 2025 (Ongoing)*

The OCA supported the Special Task Force to Reduce Inefficiencies in Procurement (STRIP) by providing independent observations and reporting on the task force discussions and recommendations. The OCA documented each meeting, verified information from the Strategic Procurement Department, and produced summaries outlining issues, observations, and recommendations for the Chairman's consideration.

3. **Elimination of Property Tax** – *July 2025*

The OCA conducted a fiscal analysis examining the potential impacts of eliminating property taxes in Miami-Dade County. The report quantified the taxable values and revenues associated with homestead-exempt properties, categorizing them by taxable values of \$1 million or more and those below \$1 million. Using municipal roll data from the Property Appraiser and County budget records, the OCA determined that homestead-exempt properties generate approximately \$932 million in annual revenue, with properties under \$1 million comprising the majority share.

4. **Directives Status Through September 2025** - *September 2025*

Pursuant to Resolution No. R-256-10, the OCA is directed to use the County's Directives Database to assess the status of Directives and to provide quarterly updates to the Board of County Commissioners (BCC) on the status of directives issued by the Board. As of September 2025, there were 375 pending Directives—124 from former Commissioners and 251 from current Commissioners.

OCA Accomplishments

- **Association of Local Government Auditors (ALGA) Membership:** Renewal of the ALGA membership to participate in peer reviews in accordance with Government Auditing Standards (GAS) as required by Ordinance No. 03-2, adopted by the Board of County Commissioners (BCC) on January 23, 2003, which delineated the Office of the Commission Auditor's (OCA) functions and responsibilities as authorized by the Home Rule Charter Amendment. The ordinance requires the OCA to perform audits in accordance with GAS, a requirement of which is participation in peer reviews.
- **Proposed Leasing and Conveyance of County Property:** In accordance with Resolution No. R-129-22, adopted on February 1, 2022, and the new requirements per Implementing Order (I.O.) 8-4, directing the OCA to independently and simultaneously review and comment on the proposed leasing and conveyance of County property, a review of 30 transactions for the proposed leasing and conveyance of County property was performed, of which 27 observation memos were issued.
- **Miami-Dade County Property Conveyances:** Digitized and consolidated available information on County conveyances under the affordable housing programs. Specifically, the database compiles information on all BCC-approved conveyances, including a list of associated folios, awarded developers, conveyance dates, development timeframes, approved maximum sales prices for each property, and the status of each conveyance. By centralizing key information of past conveyances, this tracking tool will help support further analysis, reporting, and the continuous monitoring of properties conveyed by the County, and create a Dashboard for real-time access to information.
- **Targeted Urban Areas Report:** Performed a review of Targeted Urban Areas to identify County-owned properties as of November 2024 within a TUA and to identify leased or sold County-owned properties in a TUA for the period of November 2022 through November 2024.
- **Update of Department Policies & Procedures:** In 2024, the U.S. Government Accountability Office published updated Government Auditing Standards, which required updates to the OCA procedures prior to December 15, 2025. The OCA used this opportunity to update all Department Policies and Procedures to ensure compliance, consistency, and continuity of operations.
- **FY 2025-26 Proposed Budget Analysis by Department (September 3, 2025):** Examined Miami-Dade County's departmental budget by selected categories for the FY 2024-25 Adopted Budget and the FY 2025-26 Proposed Budget; analyzed and researched increases and decreases within selected expenditures and revenues based on the materiality of discoveries and provided findings and explanations of the differences.
- **FY 2025-26 Revenue Estimating for selected Ad Valorem Revenues (September 3, 2025):** Recalculated the balances of selected revenue sources (UMSA Ad Valorem, Library Ad Valorem, and Fire Ad Valorem) reflected in the FY 2025-26 Proposed Budget, which resulted in identifying an additional total estimated revenue of \$5.36 million for BCC consideration in the First and Second Budget Hearings. These additional funds identified were used to meet the Board's priorities.

- **FY 2025-26 Budget Ad hoc Requests:** Completed over 50 budget-related ad hoc requests for the FY 2025-26 budget based on Commissioner inquiries for financial information, which was utilized during the First and Second Budget Hearings.
- **2025 Performance Measures Report:** Performed a review of services provided to the community, resources allocated for the delivery of such services, and industry benchmarks, presenting the multi-year and geographic view of various key operating indicators, providing trend visibility to help guide the policy and fiscal priorities raised by the Board.
- **Departmental Budget Dashboard:** Initiated the development of a Financial Dashboard that provides a real-time summary of departmental budget versus actual revenues and expenditures. The primary purpose of this Dashboard is to create an interactive tool that connects directly to data sources, allowing the Board to access up-to-date budgetary and financial information.
- **Report on Potential Properties Served by Septic Tanks or Private Water Wells:** Pursuant to Resolution No. R-672-21, the OCA reviewed the accuracy and publication process of the datasets maintained by the Department of Regulatory and Economic Resources (RER), identifying properties in Miami-Dade County potentially served by septic systems or private water wells. The analysis compared utility submissions, RER's internal data, and publicly available datasets on the County's Open Data Hub. The OCA found that the dataset originally published in 2023 contained significant inaccuracies, which were later corrected and republished in February 2025. The report also identified outdated records, blank address fields, duplicate folios, and inconsistencies in data formatting. The review also noted a 13-month lag between utility submissions and dataset publication.
- **Zoo Miami:** The OCA reviewed Zoo Miami's operations, governance, and public-private partnership with the Zoo Miami Foundation (ZMF) for FY 2023 to FY 2024.
- **OCA Procurement Dashboard with SPD:** Pursuant to Resolution No. R-718-17, the OCA conducted a follow-up review on implementing enhancements to the County's Procurement Dashboard. The review included updates to INFORMS contract details, including new data fields for option-to-renew terms, revised expiration date calculations, and updated procurement planning timelines. The OCA verified that the Strategic Procurement Department (SPD) implemented nine new fields consistent with the approved functional specification but determined that several recommended fields were excluded due to system limitations.
- **Countywide Water and Sewer System Enhancements:** The OCA reviewed a proposal to allocate \$27.5 million from the Building Better Communities General Obligation Bond (GOB) Program to extend the sewer system to the Schenley Park neighborhood. The analysis examined amendments to Resolution No. R-537-14, which originally dedicated \$126 million for countywide sewer expansions. The report noted that approximately 1,700 properties within Schenley Park are serviced by septic systems near the C-3 Canal.
- **Countywide Crime Statistics:** The OCA prepared a comprehensive analysis of countywide crime data for the calendar year 2024. The report reviewed the Mayor's memorandum on the transition from monthly crime updates to a real-time dashboard managed by the Miami-Dade Sheriff's Office and the Communications, Information Technology Department (CITD). The OCA compiled and analyzed over 43,000 reported offenses—ranging from homicide and aggravated assault to fraud and larceny—providing county and district-level breakdowns.

- **Sunset Review of County Boards:** The OCA evaluated County boards' compliance with the Sunset Review procedures established in Section 2-11.40 of the Miami-Dade County Code. The report reviewed legislative requirements, analyzed data from the Clerk of the Board and CITD, and assessed Sunset Review submissions from January 2022 through June 2025. The OCA identified 22 active boards that submitted Sunset Review reports during the review period, noting issues such as limited submissions, inconsistent reporting formats, and a lack of centralized categorization by program area.
- **High Impact Film Fund:** The OCA analyzed the implementation of the Miami-Dade County High Impact Film Fund Program (HIFFP) established under Resolution No. R-1085-23. The report reviewed program eligibility requirements, rebate calculation methods, and compliance verification processes related to local crew and vendor expenditures. The analysis found that television or film productions earning a possible 20% rebate was inconsistent with the program's required 10-to-1 return-on-investment ratio.
- **Foreclosed Homestead Properties:** The OCA analyzed the progression of real property parcels through Miami-Dade County's statutory tax lien enforcement process for tax years 2023 and 2024. Using data from the Tax Collector's Office, the report examined the number of parcels that became delinquent, generated tax certificates, and advanced to final tax deed sale, with comparisons between homestead-exempt and non-exempt properties. The OCA found that approximately two percent of taxable parcels generated tax certificates yearly, while less than 0.02 percent advanced to tax deed sales. Only five homestead-exempt parcels reached final sale over the two years.
- **Property Owners Ages 65 and Up:** The OCA analyzed homesteaded properties in Miami-Dade County, owned by residents aged 65 and older who receive homestead and senior property tax exemptions. Using data from the Property Appraiser's municipal roll, the report identified 34,845 qualifying properties, of which 16,991 generate no property tax revenue due to earned exemptions, reducing their taxable value to zero. Based on the 2024 adopted millage rates, the OCA estimated \$14.4 million earned in property tax revenue from homestead-exempt properties with senior exemption.
- **Status Update on Sheriff's Collective Bargaining Agreement:** The OCA assessed the status of collective bargaining negotiations between Miami-Dade County and the Sheriff's Office regarding the current and future Collective Bargaining Agreements (CBAs). The analysis examined the terms of the existing agreements for rank-and-file and supervisory personnel, including reopener provisions for cost-of-living adjustments (COLA), insurance benefits, and parity clauses tied to other County bargaining units.
- **The Underline Report:** The OCA conducted a comprehensive review of Miami-Dade County's financial, contractual, and reporting obligations related to The Underline project. The analysis examined the County's management agreement with The Underline Conservancy, construction expenditures, and municipal and grant funding sources. The review noted that while the County's annual maintenance obligation is around \$350,000, invoices from The Underline Conservancy included additional line items not identified in Board-approved resolutions. The report also identified discrepancies between the County's financial records and reported project expenditures, as well as incomplete municipal funding commitments.

- **BCC Research Notes:** The OCA provided Research Notes for 18 BCC meetings in Fiscal Year 2025 for the Commissioners’ consideration. These analyses provided concise background, fiscal, and policy information on agenda items to support informed decision-making.
- **Agenda Reviews:** The OCA conducted targeted agenda reviews and post-meeting debriefs in response to Commissioner requests. These reviews provided quick-turnaround analyses summarizing key legislative items, fiscal impacts, and policy considerations discussed during Board and Committee meetings. The debriefs were accessible reference tools to support follow-up actions, clarify complex items, and ensure continuity between legislative cycles.

- **Background Checks:**

On April 2, 2013, the BCC adopted Ordinance No. 13-29, requiring the OCA to complete background checks on any person, organization, place, or thing that is the subject of naming, renaming, or co-designation. In accordance with Ordinance No. 13-29, the OCA provided **39** reports as supplements to the BCC agenda items. ☐

On May 6, 2014, the BCC adopted Resolution No. R-449-14, directing the OCA to conduct background checks of all individuals serving on evaluation/selection committees and members of his or her immediate family (spouse, domestic partner, parents, stepparents, children, and stepchildren). In accordance with R-449-14, the OCA conducted background checks for members serving on Evaluation and Selection Committees for **52** projects.

On July 1, 2014, the BCC adopted Resolution No. R-636-14, directing the OCA to complete background checks on all applicants being considered to serve on County boards and trusts that require nominations and/or appointments by the BCC, and to prepare a report detailing the findings of said research. In accordance with R-636-14, the OCA conducted background checks for **34** boards and councils.

Training Initiatives

All of the OCA staff members are required to continue their professional education and demonstrate their proficiency by obtaining professional certifications.

- OCA staff completed Becker's Microsoft® Excel Fundamentals + Data Analytics Certificate to enhance staff competency in data analytics.
- OCA staff completed an Applied Generative AI for Digital Transformation Certification. This course was crafted meticulously to delve into generative AI technologies.
- OCA auditors who perform work under Generally Accepted Government Auditing Standards (GAGAS) are individually responsible for obtaining every two (2) years at least 24 hours of Continuing Professional Education (CPE) that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.
- OCA auditors are involved in planning, directing, or reporting on GAGAS assignments; they also need, at a minimum, an additional 56 hours of CPE (for a total of 80 hours of CPE every two years) that enhances the auditor's professional proficiency to perform audits or attestation engagements.
- OCA auditors with professional certifications, such as certified public accountants, certified internal auditors, and certified fraud examiners, must comply with the CPE requirements of their professional certification if such certification is a job requirement and used to justify a pay supplement and used in the auditor's OCA business cards, nameplates, email, or other work products.
- OCA Research Division staff completed training in various aspects of Westlaw, an online case law search tool.
- OCA Research and Finance Division staff completed Becker's Auditing Inventory training to enhance staff competency in audit risks associated with inventory and how to assess those risks.
- To effectively monitor County operations and deliver reports, the OCA's Financial and Research staff were trained on the following programs and platforms:
 - Budget Analysis Tool (BAT)
 - Capital BAT (C-BAT)
 - SmartView
 - Various County Financial Systems
 - Intermediate and Advanced Excel
 - Power B.I.
 - E-procurement (Bid Tracking System and Project Administration)
 - Business Management Workforce System
 - Capital Improvements Information System
 - INFORMS
 - AI Training

Annual Independence and Ethics Statement

The OCA's work products are intended to add value to the BCC's consideration of policies, practices, and operations of Miami-Dade County and shall be based on facts, evidence, and analysis, without interference or undue influence by outside elements. Independence permits employees to render impartial and unbiased judgments essential to the proper conduct of audits, analyses, and other non-audit services.

To enable addressing and avoiding potential impairments to independence, each professional OCA staff member is required to complete and sign an Annual Independence and Ethics Statement listing any known impairments to independence. This form is approved by the Commission Auditor and kept in OCA's personnel folders. A copy of OCA's Annual Independence and Ethics Statement is appended as Exhibit 1.



OFFICE OF THE COMMISSION AUDITOR

ANNUAL INDEPENDENCE & ETHICS STATEMENT - 2025

Employee Name: _____

Position/Title: _____

Independence

The work of the Office of the Commission Auditor (OCA) must be free in fact and appearance from personal, external and organizational impairments to independence. Independence permits the impartial and unbiased assessments that are essential to the conduct of OCA’s mission. OCA is presumed to be free of organizational impairments to independence when analyzing or auditing organizations under the Mayor or external entities. However, impairments to independence can also be personal or external in origin.

We expect OCA staff to maintain independence in the conduct of all assigned work; to be objective, fair, and impartial. Each staff member must promptly notify the Commission Auditor of any situation that would impair the staff member’s or the office’s independence in their work, or that might lead others to question it.

As to this date, the following are areas in which I may have impairment(s) to independence: (Additional details may be communicated to the Commission Auditor or attached to this form)

Ethics

OCA staff members are to be guided in their work by the ethical principles of public interest; integrity; objectivity; proper use of government information, resources, and position; and professional behavior. OCA staff are also required to comply with applicable provisions of ethics-related laws and policies that apply to employees of the Office of the Commission Auditor including, but not limited, to, the:

- Chapter 3.06 to 3.16 of Generally Accepted Government Auditing Standards (GAGAS)
- Code of Ethics for Public Officers and Employees (Florida Statutes, Chapter 112, Part III);
- Citizens’ Bill of Rights (Miami-Dade County Home Rule Charter);
- Miami-Dade County Conflict of Interest and Code of Ethics Ordinance, (Code, Section 2-11.1); and
- Protection of Employees Disclosing Specified Information (Code, Section 2-56.28).

Affirmations

By my signature below, I affirm that: I am not aware of any circumstances that might impair my ability to be independent in my work or that might lead others to question it, except as indicated above or on attached pages. I am responsible for compliance with ethic-related laws and policies that apply to employees of the Office of the Commission Auditor. I will make timely written notification in the event other circumstance(s) arise that might impair or appear to impair independence with respect to my work.

Signed by: _____
Employee Name

Approved by: _____
Commission Auditor

Date: _____

Date: _____

Exhibit 2 - Commission Auditor's Duties

Foundation

- Ordinance No. 03-2, adopted by the BCC on January 23, 2003, delineated the OCA's functions and responsibilities, as authorized by the Home Rule Charter Amendment.
 - Provided authority for the OCA access to all books and records of all departments, boards, agencies, and other entities of the County.
 - Specified responsibilities for audits; management and legislative analyses; program evaluations; review of proposed budgets and revenue forecasts; fiscal analyses of County policies, services, and contracts; and, if requested by the BCC, preparation of a budget.
 - Indicated that the work of the OCA is not intended to duplicate that of the County's Internal Compliance Department, Inspector General (IG), or Clerk of the Circuit and County Courts, although audits or investigations may, from time to time, address issues arising from the same function or activity.
 - Required that matters regarding fraud, abuse, or illegality be referred to the Office of the Inspector General for follow-up.
 - Stipulated that the organization and administration of the OCA is required to be sufficiently independent to ensure that no interference or influence external to the office could adversely affect the independence and objectivity of the Commission Auditor.
 - Clarified that the Commission Auditor reports solely to and receives direction from the BCC.
 - Required the Commission Auditor to submit a Work Plan for each Fiscal Year for approval by the BCC.
 - Indicated that the approved Work Plan may be amended by a majority vote of the members present to meet circumstances and address concerns of the BCC; and
 - Directed that the Commission Auditor will, without amendment to the Work Plan, respond to requests for assistance from individual members of the BCC if, in the Commission Auditor's sole discretion, the response requires a relatively minor effort that can be accomplished without disruption to the approved work plan.
- Ordinance No. 03-65, adopted April 8, 2003, directed the County Manager to develop a schedule and apply performance-based program review principles in reviewing the programs of each County department and agency, including all trusts and entities falling under the jurisdiction of Miami-Dade County government, at least once every eight years, commencing with the FY 2004-2005 Budget Cycle. The ordinance directed that all performance-based program reviews be performed in coordination with OCA. [Note: Subsequently superseded by Ordinance No. 05- 136, Governing for Results, which does not have the same requirements for OCA.]

- Ordinance No.08-08, adopted January 10, 2008, amended Section 2-1795 of the Code, provided: (a) Requirements for OCA's coordination with the Office of Strategic Business Management in the development of the proposed budget. (b) Timeline and process requirements for OCA's budget review, analyses, and recommendations. (c) Authority for OCA access to all financial, data, and reporting systems of the County and access to all books, records, memorandum, and other documents, including both those internally or externally created, of all departments, boards, agencies, and other entities of the County. (d) OCA maintenance of information as confidential and/or exempt from disclosure to the extent required by law; and (e) Direct inquiries by OCA to any officer, agent, or employee of any department, board, agency, or other County entity to clarify matters under his or her purview.
- Ordinance No. 10-46, adopted July 8, 2010, amended Section 2-481 of the Code of Miami-Dade County related to the Commission Auditor's access to information. This ordinance provided that access to information shall be provided to the Commission Auditor within five (5) business days from the date of the Commission Auditor's request; however, if it is not reasonably possible to comply with the Commission Auditor's request within five (5) days, then access to the requested information shall be provided within the limited reasonable time necessary to retrieve the information. The information must be provided in the medium requested if the records are maintained in that medium.

Ongoing

- **Audit of Debt Collection Processes:** The audit objective is to provide reasonable assurance of the efficiency and effectiveness of the County's debt collection processes and compliance with Implementing Order 3-9.
- **Audit of Telecommunications and Utilities Payments:** Review the approved contracted rates of telecommunications and utility services and assess if the County's payments are consistent with the contracted rates. The approved contract of the County's payment process controls to reduce the risk of overpayment.
- **Audit of the Property Conveyance Processes:** The audit objective is to provide reasonable assurance of the efficiency and effectiveness of the County's Property Conveyance processes as a follow-up to the Property Conveyance Report published by the OCA on May 26, 2022.
- **Status of Women's Report:** Section 2-477 of the Code of Miami-Dade County, Florida requires the OCA to gather data regarding economic development, health and safety, and education of women in Miami-Dade County; amending Section 2-269 of the Code of Miami-Dade County, Florida to authorize the Miami-Dade County Commission for Women to analyze such data and to report to the Board.
- **Assess the Financial Impact of the County's Office Supplies Purchasing Pool:** Resolution No. R-198-22 directed the Commission Auditor to assess whether purchasing supplies through this program will result in price "mark-ups" and if local firms are offering local employment opportunities and locally warehousing of supplies.

- **Review Proposed Leasing and Conveyance of County Property:** Resolution No. R-129-22, adopted on February 1, 2022, and the new requirements per Implementing Order (I.O.) 8-4, directs OCA to independently and simultaneously review and comment on the proposed leasing and conveyance of County property prior to the submission of an agenda item to the BCC.
- **Review and Reporting of Board Directives:** Resolution No. R-256-10, adopted March 2, 2010, directed the Commission Auditor to utilize the Directives Database maintained by the Clerk of the Board to track and follow-up on directives and requests contained therein. Status reports, with supplemental information, are submitted to the BCC on a quarterly basis (currently shared on-demand via the OCA Directives Dashboard).
- **Review of the Miami-Dade Beacon Council, Inc.'s (the Council):** Use of the Eight Percent of Business Tax previously utilized by the Metro-Miami Action Plan Trust (MMAP). Resolution No. R-552-09, adopted May 5, 2009, directed OCA to prepare quarterly reports to the BCC on the Council's use of eight percent of the local business tax revenues previously allocated to the MMAP.
- **Review of the Manager/Mayor's Exercise of Delegated Authority:** Pursuant to Section 2-8.1 of the Code of Miami-Dade County. Required by Ordinance No. 09-12, adopted March 3, 2009.
- **Research and Identify all Trust Fund Accounts:** This is the second and final part of the report requested via Resolution R-1182-21 which directed the OCA to ascertain (1) the number, breadth, and scope of trust fund accounts and subaccounts that are currently in place for the County, (2) the purpose for which each such account was created, (3) the balance of funds in each such account, and (4) the current expenditures being made and uses of such trust fund accounts and subaccounts.
- **Review Departmental Performance Measures:** Review the services provided to the community, the resources allocated for the delivery of such services, and industry benchmarks, as well as, reviewing physical documents and other data sources to validate the reported data.
- **Analyze the Mayor's Proposed Budget:** Make recommendations to the BCC regarding adjustments to the proposed budgets. Conduct an in-depth financial analysis of the proposed budget. Report on major activities cost, staffing changes, overall revenue, and expenditure direction, reorganizations, selected line-item review, and capital programs. Develop revenue assumptions and analyze historical data for utilization at the County Revenue Estimating Conferences. Review the reasonableness of all revenue estimates included in the Mayor's proposed budget. Audit financial transactions and provide written correspondence, as necessary or requested, for various financial issues during the year.
- **Agenda Research and Analyses:** Per Resolution No. R-229-09, to support regular BCC meetings and special meetings of the BCC, OCA is to review the BCC meeting agenda to evaluate the reasonableness and completeness of the information presented in the selected agenda item, as well as to evaluate the merits and impacts of the proposed transactions.

- **Background Research for Naming, Renaming, or Co-designation:** Ordinance No. 13-29, adopted April 2, 2013, directed the OCA to complete background research on any person, organization, place, or thing that is the subject of a naming, renaming or co-designation item. Requiring the Commission Auditor to include a report on whether the subject road, facility, or property has any prior codesignations, and whether there are any other roads, facilities, or properties in Miami-Dade County that bear the same name as the proposed new codesignation. Ordinance No. 19-11, adopted February 5, 2019, amended Section 2-1 of the Code of Miami-Dade County, further directing the Commission Auditor to include an explicit determination of whether the person to be honored is living or deceased.
- **Background Research Evaluation for and Selection Committees:** Resolution No. R-449-14, adopted May 6, 2014, directed the OCA to conduct background checks of all individuals serving on evaluation/selection committees, and members of his or her immediate family (spouse, domestic partner, parents, stepparents, children, and stepchildren).
- **Background Research Evaluation for County Boards and Trusts:** Resolution No. R-636-14, adopted July 1, 2014, directed the OCA to complete background research on all applicants being considered to serve on County boards and trusts that require nominations and appointments by the BCC and to prepare a report detailing the findings of said research; directing the Clerk of the Board to place the report on the agenda as a supplement; providing severability, inclusion in the code and an effective date. Resolution No. R-499-16, adopted June 7, 2016, established guidelines for new and existing CRAs. The resolution directs the Commission Auditor to perform background research on any member of a CRA board who is appointed by the Board of County Commissioners.
- **Commissioner Request for Assistance:** Pursuant to Section 2-478 (6) of the Code of Miami-Dade County, the OCA responds to oral requests from individual members of the BCC, provided the response requires a relatively minor effort that can be accomplished without disruption of the approved work plan. Current initiatives also include specialized dashboards to provide the BCC with ongoing updates on various relevant information.
- **Periodic Reports:** Pursuant to Section 2-477 (10) of the Code of Miami-Dade County, The OCA is to make periodic reports to the Commission, which shall include, but not be limited to, the following: To determine whether departments, agencies, and entities of the County have complied with the fiscal and legislative policies of the Commission and to be empowered to take exception to improper specific expenditures incurred by any County department, agency or entity. If the Commission Auditor determines that there is serious concern regarding fraud, abuse, or illegality, the Commission Auditor shall refer the matter to the Office of the Inspector General.

OTHER DELIVERABLES VIA LEGISLATION

- Ordinance No. 07-45, adopted March 6, 2007, required that long and short-term financial and capital improvement plans containing estimates be developed utilizing a professional revenue estimating process. Participants in the process shall include, but not be limited to: Director of the Office of Management and Budget (or its successor department), or his/her designee; and the Commission Auditor or his/her designee. If there is not unanimity amongst the participants as to what an estimate should be, each participant's estimate shall be presented to the County Commission.
- Ordinance No. 07-83, adopted June 26, 2007, conditioned the County's grant to the Performing Arts Center Trust (PACT) of \$4.1 million in operational subsidies and any prospective funding, upon the PACT's agreement to the County Manager and Commission Auditor oversight.

- Resolution No. R-530-10, adopted May 4, 2010, directed the Commission Auditor to track all agenda items with a fiscal impact for the required financial impact analysis and to identify for the Board those items that do not include the required information. Any item other than a Commission-sponsored item without the required information cannot be heard by the Board.
- Resolution No. R-581-11, adopted July 7, 2011, directed the Commission Auditor to provide a Tourism Impact Statement on certain legislative matters before the County Commission; and the Office of Intergovernmental Affairs shall track bills in the Florida Legislature for potential impact on Miami-Dade County tourism.
- Ordinance No. 12-46, adopted July 3, 2012, amended Section 2-1 of the Code of Miami-Dade County, relating to rules of procedure of the Board of County Commissioners that pertain to the Annual Budget; amending Sections 2-1793 through 2-1796 and Sections 2-1798 through 2-1800 of the Code of Miami-Dade County, related to strategic and business planning, the development, review, and form of the County's annual line item budget, managerial accountability and performance, performance-based program review, reserve funds, and the line item budget format; amending Resolution No. R-96-05 relating to quarterly reporting of long-term vacant positions.
- Resolution No. R-868-13, adopted October 22, 2013, approving the Implementing Order 3-59 to include the Commission Auditor and Inspector General in the procurement process undertaken by the Military Affairs Board pursuant to this Implementing Order. On a quarterly basis, the Commission Auditor shall present a report to the Board of County Commissioners regarding all procurements undertaken by the Military Affairs Board pursuant to this Implementing Order.
- Resolution No. R-541-14, adopted June 3, 2014, amending the Commission Auditor's Annual Work Program to include the task of analyzing the County's Budget to identify savings that can be attained without impacting the delivery of services and directing the Commission Auditor to report the results of this analysis within sixty days; and directing the Mayor or the Mayor's Designee to provide the Commission Auditor with access to the information needed to accomplish such task in a timely manner.
- Ordinance No. 15-44, adopted June 2, 2015, relating to the rules of procedure of the Board of County Commissioners; amending Section 2-1 of the Code of Miami-Dade County; requiring a separate vote on the County budget at public budget hearings; establishing County policy to require distribution of Mayor's changes memoranda no later than 48 hours prior to the first and second budget hearings. The ordinance directs the Commission Auditor to prepare and maintain a list of all issues raised in conjunction with the budget approval process as set forth in subsection (d)(1). The Commission Auditor shall distribute such a list to each member of the Board no later than forty-eight (48) hours prior to the scheduled commencement of the first budget hearing.
- Ordinance No. 15-58, adopted June 30, 2015, relating to approval of the County Budget; amending Section 2-1795 (d)(4) of the code of Miami-Dade County, to revise the duties of the Commission Auditor and the roles and timing of Commission Committees related to the budget no later than April 1st of each year, the Commission Auditor shall provide to the Commission a written report detailing, as of the commencement of the fiscal year, for each department, office, division or other unit of County government the services provided to the community, the resources allocated for the delivery of such services, and the achievement of performance measures with respect to the delivery of services. The report shall include the Commission Auditor's recommendations regarding adjustments to resource allocations to yield desired service delivery results.

- Ordinance No. 15-87, adopted September 1, 2015, amending Article XXXI of the Code of Miami-Dade County, to locally adopt the spirit underlying the principles of the convention on the elimination of all forms of discrimination against women, an international treaty; amending Section 2-477 of the Code of Miami-Dade County, to gather data regarding economic development, health and safety, and education of women in Miami-Dade County; amending Section 2-269 of the Code of Miami- Dade County Commission for Women to analyze such data and to report to the Board.
- Ordinance No. 18-79, adopted July 24, 2018, relating to the rules of procedure of the Board of County Commissioners, amending Section 2-1 of the Code of Miami-Dade County, Florida to revise provisions relating to the codesignation of Miami-Dade County roads, facilities or property and the approval of state or municipal road codesignations; requiring the Commission Auditor to include a report whether the subject road, facility or property has a prior codesignations, whether there are any other roads, facilities or properties in Miami-Dade County that bear the same name as the proposed new codesignation.
- Ordinance No. 19-77, adopted September 4, 2019, amending section 2-481 of the Code of Miami-Dade County, to allow the Commission Auditor access to digital information maintained or owned by the County, including application programming interfaces and databases.
- Resolution No. R-1085-19, adopted October 3, 2019, directing the Office of the Commission Auditor to add financial and compliance and economy and efficiency audits of the Food and Beverage Tax proceeds overseen by the Domestic Violence Oversight Board to the Office of the Commission Auditor's FY 2019-2020 Work Program and to include such audits in future proposed annual work programs presented to the Board.
- Resolution No. R-58-21, adopted at the January 21, 2021, meeting of the Board of County Commissioners (BCC), directs the Office of the Commission Auditor (OCA) to provide monthly reports to the BCC and the Miami-Dade County Homeless Trust detailing countywide residential and commercial evictions statistics based on data received from the Clerk of the Courts (COC) and the Miami-Dade Police Department (MDPD).
- Resolution No. R-468-21, adopted at the BCC's May 4, 2021, meeting, directs OCA to include residential and commercial foreclosure data in its monthly evictions report. Accordingly, the OCA has collaborated with both the COC and MDPD to retrieve, review, analyze, and report on both evictions and foreclosure data. Resolution R-594-22, adopted at the June 1, 2022, BCC meeting, directs the OCA to place the reports on a quarterly basis rather than on a monthly basis.
- Resolution No. R-1055-21, adopted November 2, 2021, directed the County Mayor or designee to develop a plan, subject to Board approval, to seek and allocate funds made available by the Infrastructure Investment and Jobs Act, H.R. 3684, or similar legislation. The resolution requires the plan, at a minimum, to provide for seeking and allocating funding for septic-to-sewer conversion. The resolution directs the Commission Auditor to annually audit the use of the funds to ensure compliance with the federal legislation and corresponding guidance.

- Resolution No. R-594-22, adopted at the June 1, 2022, meeting of the Board of County Commissioners, a motion was made to direct the Commission Auditor to submit the report required by Resolution No. R-58-21 regarding the status of residential and commercial writs of possession executed by the Miami-Dade County Police Department to this Board on a quarterly basis instead of a monthly basis.
- Resolution No. R-96-23, adopted at the February 2, 2023, meeting of the Board of County Commissioners, directs the Commission Auditor to monitor the disbursement of Office Fund and CBO Discretionary Reserve Funds to ensure that such funds are used appropriately and comply with the fiscal and legislative policies of this Board. Any work plans for the Commission Auditor or the Office of Policy and Budgetary Affairs shall be deemed amended to reflect this process.
- Ordinance No. 23-7, adopted February 7, 2023, amended Article LXIXA of Chapter 2 of the Code of Miami-Dade County relating to the "Special Ambassador" program. The ordinance identifies that any Commissioner may nominate individuals worthy of serving as a Special Ambassador. The ordinance directs the Commission Auditor to complete background research on any individual nominated to serve as a Special Ambassador of Miami-Dade County and prepare a report detailing the findings of said research.
- Resolution No. R-235-23, adopted on March 7, 2023, meeting of the Board of County Commissioners, directing the County Mayor to conduct a study regarding the time spent, fiscal cost incurred, and staffing required for the County Mayor and County Mayor's administration to respond to Board directives to prepare reports; directing the County Mayor to provide a report; directing the County Mayor to collaborate with the Office of the Commission Auditor and the Office of Policy and Budgetary Affairs in preparing the report.
- Resolution No. R-540-23, adopted at the July 6, 2023, meeting of the Board of County Commissioners, the Commission Auditor is directed to utilize the information provided in Section 1 to develop a dashboard, using legally available funding, for use by this Board and its staff to have access to real-time updates on contract performance and to the planning for re-procurement and re-advertisement of contracts and prequalification pools for the purchase of goods and services that are subject to Board approval. The Commission Auditor is further directed to provide this Board with a report within 60 days of the effective date of this resolution, identifying the deliverables and a timeline for completion of the dashboard. The Commission Auditor shall place the completed report on an agenda of the full Board without committee review pursuant to rule 5.06(j) of the Board's Rules of Procedure.
- Resolution No. R-658-23, adopted at the July 6, 2023, meeting of the Board of County Commissioners, amending Resolution No. R-718-17 and Resolution No. R-627-19 to direct the County Mayor to commence planning for re-procurement of replacement contracts no later than two years prior to the expiration of existing contracts, direct County user departments to timely provide County procurement staff draft contractual scopes of services and specifications no later than two years before the expiration of such contracts and direct the County Mayor on a quarterly basis to identify in writing to the Commission Auditor those contracts that are set to expire no later than two years prior to expiration; directing that solicitations for replacement contracts be administered and managed so that solicitations are advertised and bids or proposals received no later than one year prior to the expiration of existing contracts; and directing the County Mayor to notify the board of replacement procurements that are extended, delayed, or not in compliance with the timeframes set forth herein.

- Resolution No. R-672-21, adopted at the July 8, 2023, meeting of the Board of County Commissioners, directs the County Mayor or County Mayor's designee to compile data of all properties that are served by septic systems or private water wells, including but not limited to permit information when available. The County Mayor or County Mayor's designee is further directed to maintain an updated database with such data in a format accessible to the Office of the Property Appraiser and the Office of the Commission Auditor. Section 2. Directs the Commission Auditor to review and verify the data compiled pursuant to Section 1 above.
- Ordinance No. 23-67, adopted September 6, 2023, amended Sections 2-8.1, 2-8.3, and 2-11.1 of the Code of Miami-Dade County, which address the County Mayor's authority to recommend rejecting bids or proposals and the "Cone of Silence." The ordinance provides that the County Mayor shall not recommend rejecting bids or proposals in a competitive process subject to a "Board Directive" except in specific, limited circumstances. The ordinance also requires the County Mayor or designee to provide the Office of the Commission Auditor with all recommendations from a selection committee on proposals subject to a Board Directive within three business days of the issuance of those recommendations. The Commission Auditor is further directed to track and monitor whether the County Mayor has issued a recommendation to the Board within 90 days of a selection committee's recommendation, and to report its findings to the County Commission every 90 days.
- Resolution No. R-452-24, adopted at the May 21, 2024, meeting of the Board of County Commissioners, directs the Office of the Commission Auditor to coordinate with the County Mayor or County Mayor's designee and assist the administration to comply with County policy as stated in Resolution No. R-835-07, Resolution No. R-90-11, and Resolution No. R-1086-19 regarding (i) Red-Flag Reports advising the Board whenever, among other things, any contract, project, program, initiative, department, or other entity created and/or funded, in whole or in part, by the County appears to be at risk, and (ii) mandatory notifications by the County Mayor or County Mayor's designee as soon as practicable whenever an unanticipated event has occurred which could have a significant financial or operational impact upon, among other things, any County contract, grant, project, program, initiative, department, or other entity created and/or funded, in whole or in part, by the County.
- Ordinance No. 24-93, adopted September 17, 2024, The Commission Auditor and Office of Policy and Budgetary Affairs are hereby directed to include providing staff and support services to the 30X30 Vision Council in any of their respective annual work plans that are submitted to this Board for approval. In addition, the current work plans for the Commission Auditor and Office of Policy and Budgetary Affairs are hereby amended to include providing staff and support services to the 30X30 Vision Council in accordance with Sections 2-2422 and 2-477 of the Code, as amended.
- Resolution No. R-253-25, adopted on February 24, 2025, directing the Commission Auditor on an Annual Basis, to conduct random reviews of prequalification pools and competitive advertisements and awards under such prequalification pools and prepare written reports to the board disclosing results; and directing the County Mayor or County Mayor's designee to provide the Commission Auditor with all contracts, market analysis, solicitations and invoices as well as any other information necessary to conduct the reviews directed hereunder and to prepare written reports.

Prior

- FY 2004-05 Adopted Budget adopted September 23, 2004, instituted the requirement for OCA review of certain HIV/AIDS community-based organizations' expenditures pursuant to General Fund contracts.
- Ordinances No. 05-15 and 07-76, adopted January 20, 2005, and June 26, 2007, respectively, required OCA's review and periodic reporting of the Manager's exercise of authority delegated in Section 2-8.1 of the Code, which Section is entitled "Contracts and Purchases Generally."
- Ordinance No. 05-26, adopted January 27, 2005, established a twelve-month Expedited Purchasing Program (EPP) pilot project and required the OCA to review, evaluate, and periodically report on the operation of the EPP. Ordinances No. 06-15 and 07-49, adopted on January 24, 2006, and March 8, 2007, respectively, each extended the duration of the EPP and retained provisions requiring OCA's review and reporting.
- Resolution No. R-195-05, adopted February 1, 2005, directed the Commission Auditor to review, analyze, and make recommendations to the BCC regarding all budget amendments proposed by the County Manager.
- Resolution No. R-917-07, adopted July 26, 2007, required OCA to observe the County's contract negotiations for the purchase of optical scan voting equipment. This project ended with BCC's approval of the contract award on November 6, 2007.
- Ordinance No. 08-42, adopted May 6, 2008, extended the term of the Expedited Purchasing Program (EPP) through March 16, 2009, and modified the program description to no longer call it a pilot program. The requirement for the Commission Auditor's review and evaluation of the EPP remained, although any reference to frequency was removed.
- Ordinance No. 08-86, adopted July 1, 2008, amended Article XLVII of the Code of Miami-Dade County, Florida, relating to the Metro-Miami Action Plan Trust. The Trust shall present quarterly financial reports, including a current statement of all accounts, to the Commission Auditor and the County Manager.
- Ordinance No. 09-104, adopted November 17, 2009, amended Section 2-1795 of the Code, relating to procedures to be followed in the preparation and adoption of the County's annual budget. This ordinance provided that a Committee of the Whole, rather than the Budget Conference Committee, will meet between August 15th and the first budget hearing and between the first and second budget hearings to review and discuss the proposed budget in accordance with the Commission's approved budget priorities and policy objectives and the findings, results, and recommendations of the Commission Auditor.

- Resolution No. R-258-10, adopted March 2, 2010, directed the County Mayor to include in all award items presented to the Board of County Commissioners for ratification under the County's Stimulus Plan, the names of all firms awarded contracts, details describing the solicitation process used to select such firms awarded contracts, details describing the solicitation process awards. The Mayor is further directed to present this information to the Commission Auditor and the Board of County Commissioners prior to ratification by the Board of County Commissioners.
- Ordinance No. 10-36, adopted June 3, 2010, amending Section 2-1795 of the Code of Miami-Dade County, Florida, related to procedures to be followed by the Commission Auditor in the preparation and adoption of the County's Annual Budget. This ordinance provided that the Commission Auditor prepare a separate budget for the BCC and all departments and divisions that report to the Board. In addition, the committee amendment provides that the Commission Auditor shall review any mid-year and year-end budget amendments proposed by the Mayor and present his or her recommendations to the Board regarding such proposed amendments.
- Ordinance No. 10-43, adopted July 8, 2010, created the Miami-Dade County Performance and Efficiency Commission (PEC). The Office of the Commission Auditor will provide primary staff support to the PEC and its committees, including providing requested information, developing reports, and assisting the PEC in drafting the quarterly reports required by this ordinance.
- Ordinance No. 10-85, adopted December 7, 2010, relating to the rules of procedure of the Board of County Commissioners, amending Section 2-1 of the Code of Miami-Dade County, Florida, regarding placement of agenda items sponsored by the County Mayor upon inclusion of information required by Resolution No. R-530-10.
- Resolution No. R-30-11, adopted January 20, 2011, established the Miami-Dade County Hospital Governance Taskforce to study and report on alternative models for operating the Public Health Trust to ensure it has the governing and financial structure necessary to fulfill its crucial mission. The Office of the Commission Auditor will provide primary staff support to this task force

Exhibit 3 – Acronym Glossary

BAT	Budget Analysis Tool
BCC	Board of County Commissioners
C-BAT	Capital-Budget Analysis Tool
CPA	Certified Public Accountant
CPE	Continuing Professional Education
EPP	Expedited Purchasing Program
FAMIS	Financial & Accounting Management Information System
FIU	Florida International University
FY	Fiscal Year
ICMA	International City/County Management Association
I.G.	Inspector General
INFORMS	Integrated Financial Resources Management System
MDCCW	Miami-Dade County Commission for Women
OCA	Office of the Commission Auditor
PEC	Performance and Efficiency Commission
R- #	Resolution #