



OFFICE OF THE
**COMMISSION
AUDITOR**

2023
ANNUAL REPORT



**YINKA MAJEKODUNMI, CPA
COMMISSION AUDITOR**

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Board of County Commissioners

Oliver G. Gilbert, III, Chairman
Anthony Rodriguez, Vice Chairman

Oliver G. Gilbert, III, District 1
Marleine Bastien, District 2
Keon Hardemon, District 3
Micky Steinberg, District 4
Eileen Higgins, District 5
Kevin M. Cabrera, 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 Message

In this year's Annual Report, we reaffirm our unwavering commitment to fulfilling the mandate of the 2002 voter-approved Home Rule Charter Amendment that brought the Office of the Commission Auditor into existence. Our steadfast dedication lies in bolstering the Miami-Dade Board of County Commissioners (BCC) and the community by ensuring unfettered access to information, promoting transparency, and upholding accountability.



The success of our modernization efforts and our goal of implementing enhanced data analytics earned us an Achievement Award from the National Association of Counties (NACo) for the development of the Miami-Dade County BCC Financial Dashboard. The OCA also leveraged its modernization efforts to identify trends, outliers, financial, performance, and operational data abnormalities. We continued to ameliorate how we present information by enhancing geographical data and its related visualizations, focusing on County and District boundaries.

The OCA succeeded in completing over 130 reports that covered operational review, procurement contracts, fiscal analysis, policy compliance, legislative research, performance measures, background research on individuals, organizations, places, or things that are the subject of co-designation street naming, and anyone serving on an evaluation or selection committee. Our notable reports include the Miami-Dade County Building Permit Process Report, Miami-Dade County Status of Women Report, Countywide Evictions and Foreclosure Report, the Miami-Dade County 2023-2024 Budget analysis, the County Performance Measure Report, the Directives Status Report, and the Procurement Goods & Services Contract Summary.

For the next year, the OCA will continue to immerse itself in the rapid changes to information and data intelligence with the automation of research, financial analysis, and auditing as we continue to serve our County by adding value to the decision-making process. Our mantra still guides our vision to be more efficient with how oversight is conducted and lead the County's efforts towards digitization and real-time access to accurate information for agile decision-making and transparency.

Yinka Majekodunmi, CPA
Commission Auditor



OFFICE OF THE COMMISSION AUDITOR

2023 Annual Report

INTRODUCTION

The Miami-Dade County Home Rule Charter Amendment, adopted by the voters on January 23, 2002, created the Office of the Commission Auditor (OCA). The Charter Amendment:(a) empowered the Board of County Commissioners (BCC) to provide by ordinance for the Commission Auditor's specific functions and responsibilities; and (b) indicated that the Commission Auditor's functions and responsibilities shall include, but not be limited to, providing the BCC with independent budgetary, audit, management, revenue forecasting, and fiscal analyses of BCC policies, and County services and contracts.

MISSION STATEMENT

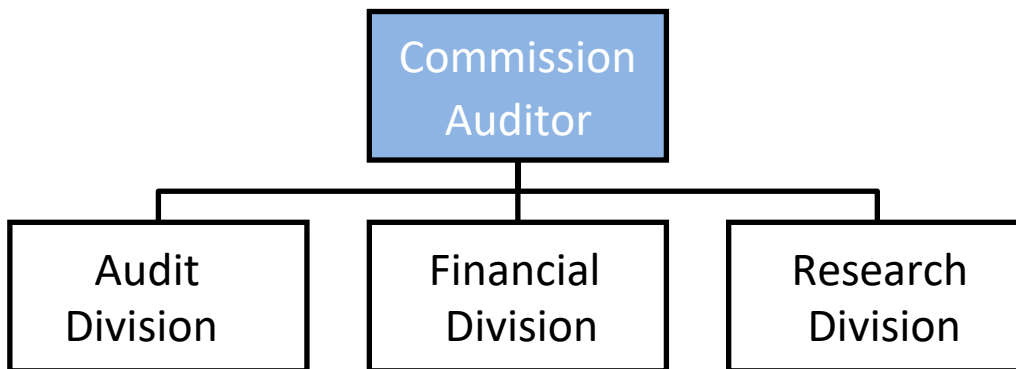
To provide high-quality, independent audits, financial research, and other analyses to assist the BCC's decision-making by helping to ensure governmental accountability and the best use of public resources.

OBJECTIVES

The objectives of the OCA are to:

1. Conduct audits, management and research analyses, and program evaluations.
2. Review all departmental financial activity, perform analyses, and make recommendations to the BCC.
3. Provide research and analyses to support regular BCC, Committee, and Sub-committee meetings, as well as workshops or special meetings of the BCC.
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 and provide periodic reports.
7. Offer input 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
Commission Auditor

OCA MANAGEMENT



Melvin Tooks II, CPA
Assistant Finance Chief

STAFF



Alejandra Bodden, MA
Research Analyst



Marina Bulatova
Financial Analyst 3



Jessica Carrasco, CPA
Financial Analyst 2



Luis Carrazana, CPA
Associate Auditor



Daniel Castro Bonilla
Research Analyst



Jannesha Johnson, MBA
Admin. Assistant



Jewel Johnson
Financial Coordinator



Yaritza Reina Hernandez
Sr. Executive Secretary



Jana Wright, MBA, CFE
Senior Auditor



Tiondra Wright, MBA, CPPB
Sr. Research Analyst



Jing Zhuang, MSF
Research Analyst

FORMER STAFF



OFFICE OF THE
**COMMISSION
AUDITOR**



Legna Carrasco
**Senior Financial &
Systems Analyst**



Pierre Chammas, MBA
**Senior Financial
Analyst**



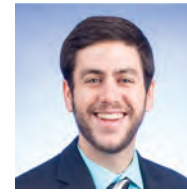
Sade Chaney, MBA
Research Manager



Shayna Cohen, MSc
Research Analyst



Devon Powell, CIA
Associate Auditor



Stuart Rimland, Esq.
Research Analyst



Phillip Rincon, MA, CCPB
**Senior Research
Analyst**



Giovanni Serrano, MBA
Associate Auditor



Elena Shamina, MSF
Financial Manager

We would like to thank all our former staff who were very instrumental to our success in 2023. Their contributions have made a great impact.

Special Reports

1 **Miami-Dade County Building Permit Process Report** – November 14, 2022

The OCA, in response to requests made by BCC Chairman Jose "Pepe" Diaz, District 12, and Commissioner Eileen Higgins, District 5, was instructed to examine the Department of Regulatory and Economic Resources' building permit process and provide an assessment of the timeliness of the approval processes. The report also aimed to assess the timeliness of the County's building permit process in contrast to other comparable jurisdictions and review the effectiveness of the Expedited Building Permit Process for Affordable Housing projects.

Key Observations

- *Open Permit Applications:* OCA noted that inherent limitations were present which prevented a comprehensive analysis of the timeliness of permit applications. Aging open permit applications in our assessment contain permit types with no regulating expiration language at the state and county levels, allowing the permit type to remain open indefinitely. Due to the absence of regulating expiration language, OCA could not determine which indefinite permits have expired or were outstanding due to inefficiencies pending a response from the applicant. OCA identified approximately 19,087 permit applications on August 17, 2021, that were open for 365+ days and consisted mainly of permit types without an expiration timeframe of 180 days, mandated by FBC Section 105.3.2.
- *Interfacing of Other Permit Processing Systems:* OCA confirmed that GoldKEY reports only permit review Tasks performed by RER and does not account for the processing time when interacting with entities that use other permit processing systems during the application filing, processing, and approval process. The length of time the Application is with the applicant and other reviewing entities cannot be determined in GoldKEY.
- *Current Policy and Procedural Changes:* A.O. 4-115 was adopted in 1999 and it provided guidance for the plan review time limits across all building permits but has not been updated to capture the evolution of the County's permit process over the last 20 years.
- *Customer Communication and Satisfaction:* In a review of 80 Permit Tasks sampled to assess customer contact by a permit reviewer, OCA observed that the process was effective with only one communication exception where communication to the customer was not present within the RER customer communication log.
- *Risk of Overpayment on Maintenance of Traffic (MOT) Permits:* County contractors obtain MOT permits as necessary from municipalities and seek reimbursement from the County. OCA conducted a case study on a County contractor that obtained a MOT permit from a municipality and found that the initial permit charge was over \$850,000. The fee was later reduced to \$5,600 after the contractor disputed and adjusted the Application.
- *Consistency of Street Address Formats:* Street address data included within the data sources utilized for this report include inconsistent formatting with United States Postal Service (USPS). This limits the ability to analyze and report on Commission Districts efficiently.
- *Inconsistent Application of the Affordable Housing Project Tag:* In examining GoldKEY Data, OCA noted that the Affordable Housing Project tag was not used consistently within and across affordable housing permit applications.

2 Ad hoc Requests – December 31, 2022

OCA remains committed to assisting Commissioners with research and special studies to support legislative goals. In addition to the projects identified above, OCA also conducted research and analyses in the following areas:

- Environmentally Endangered Lands Program
- Public-Private Partnerships for Mass Transit System Projects
- Condominium Reform Recommendations
- Procurements Utilizing Selection Committees
- Vehicular Traffic Data for the Rickenbacker Causeway
- Analysis of Shipping Container Projects
- County-owned properties within CRA Boundaries
- Cost Models for Construction Engineering and Inspection Services
- Neighborhood Stabilization Program
- Procurement Method for Office Supplies

3 Status of Women Report – March 3, 2023

Pursuant to Ordinance No. 15-87 of the County Code, the OCA is required to gather and provide gender equity data on an annual basis to the Miami-Dade County Commission for Women. In fulfilling this directive, OCA collaborated with Florida International University's Metropolitan Center and various Miami-Dade County agencies as subject matter experts to produce the Status of Women in Miami-Dade County 2022 Report.

Key Observations

- The study is designed to provide insight into areas of disparities and progress toward closing the gender gap.
- The focus areas of the report include education, employment, income, industry employment, occupations, and earnings.
- The report also highlights health and safety conditions. Data analysis on Miami-Dade County's employees is also included.

4 Directives Status Report Through October 2023: October 26, 2023

Pursuant to Resolution No. R-256-10, the Office of the Commission Auditor (OCA) is directed to use the County's Directives Database to determine the status of Directives and to submit a quarterly report indicating the status of Directives to the BCC. The report included a list of all pending Directives by the requesting Commissioner. Following the departure of five term-limited Commissioners in November 2022, the number of pending Directives of former Commissioners increased from 87 to 188. In response, OCA worked with Commission District Offices to identify 64 pending Directives of former Commissioners that could be sunset. OCA recommended that the BCC adopt legislation approving the Administration's release from these Directives' reporting obligations.

Awards

The Office of the Commission Auditor (OCA) has been awarded the NACo 2023 Achievement Award for the BCC Dashboard. The primary purpose of the Dashboard was to create an interactive BI tool, using near real-time data directly connected to data sources, eliminating the need for multi-systems data downloads, manual reports, and reconciliation. The Dashboard will allow the Board to access the financial standing of the funds, helping guide their decision based on the most recent activity. In addition, the Dashboard provides visibility to the status of the allocations, including proposed allocations (prior to the Board approval); pending allocations (approved by the Board, but not yet reflected in the financial system of record); and rescinded allocations (previously approved by the Board, but intended to be revoked). It also allows the user to filter the allocation information by different criteria, including Commission District, Fund, Allocation Status, Entity Name, Legislative Item Number, and Fiscal Year.

This award is a testament to the support we have received from the Board of County Commissioners (BCC) and our dedication to maintaining a focus on high-quality professional reporting. I want to thank the BCC and re-emphasize our commitment to serving all 13 Districts and the Board while maintaining our core values of independence and quality professional reporting.



Audit Division - 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 OCA to perform audits in accordance with GAS, a requirement of which is participation in peer reviews.
- **Audit of Debt Collection Processes:** Conducted an audit of the Miami-Dade County (County) debt collection processes and compliance with Implementing Order (I.O.) 3-9 to provide reasonable assurance of the efficiency and effectiveness of these processes within the County and processes performed by the Finance Department's Finance Credit and Collection Division (FCCD) as of fiscal year-end, September 30, 2022.
- **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 OCA to independently and simultaneously review and comment on the proposed leasing and conveyance of County property, the audit division performed a review of 19 transactions for the proposed leasing and conveyance of County property.
- **South Florida Regional Transportation Authority (SFRTA) Financials:** Reviewed the SFRTA financials and collaborated with the SFRTA to gather and assess related information to assist in creating an understanding of SFRTA financial procedures and activities.
- **Miami-Dade Water and Sewer Department (WASD) Properties in Community Redevelopment Areas (CRA):** Conducted a review of County properties owned by WASD located within the boundaries of any CRA. The scope of this review included reviewing all County CRA governing legislation to identify CRA boundaries, collecting data related to County properties owned by WASD, and analyzing the properties owned by WASD that were located within CRA boundaries.

- **Homeless Trust's (Trust) Annual Report Compliance:** Reviewed the Trust's status of compliance with Section 2-753(f) of the Code of Miami-Dade County which requires the Trust to submit annually to the BCC a report summarizing and evaluating all programs and activities undertaken by the Trust during the previous fiscal year and include an audit and accounting, in accordance with Generally Accepted Accounting Principles (GAAP), of all funds received and expended.
- **Miami-Dade County Property Conveyances:** Digitized available information on County conveyances under the affordable housing programs. Specifically, the database compiles information on all BCC approved conveyances, including a list of the associated folios, awarded developers, conveyance date, development timeframe, and the approved maximum sales price for each property. 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 creating a Dashboard for real-time access to information.

Financial Division - Accomplishments



- **FY 2023-24 Proposed Budget Report for the First Budget Hearing:** Completed the following financial analysis:

Proposed Budget Analysis by Department: Examined Miami-Dade County’s departmental budget by selected categories for the FY 2022-23 Adopted Budget and the FY 2023-24 Proposed Budget; analyzed and researched reasons for increases and decreases within selected expenditures and revenues based on the materiality of discoveries and provided findings and explanations of the differences.

- **FY 2023-24 Proposed Budget Report for the Second Budget Hearing:** Completed the following financial analysis:

Analysis by Department – Selected Historical Underspent Budget: Examined Miami-Dade County’s departmental budget by comparing selected line items and comparing budgeted and actual expenditures from FY 2020-21 to the FY 2023-24 Proposed Budget; analyzed and researched reasons for underused budget allocation within selected expenditures based on the materiality of discoveries and provided findings and explanations of the differences.

- **Countywide Evictions and Foreclosure Data:** Completed the reports on countywide eviction and foreclosure data as required by Miami-Dade BCC Resolution No. R-58-21 and No. R-468-21, adopted on January 21, 2021, and May 4, 2021, respectively. Resolution No. R-594-22, adopted at the June 1, 2022, BCC meeting, directed OCA to place the reports on a quarterly basis. Resolution No. R-594-22, adopted at the June 1, 2022, BCC meeting, directed OCA to place the reports on a quarterly basis. In addition, OCA addressed Miami New Times and Miami Herald requests.
- **2023 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.

- **Review of Contract No. RFP-02194 to Securus Technologies, LLC:** Performed an analysis of the six-year history of revenues associated with the existing Payphone and Payphone Services Contract under RFP847; provided by Global Tel*Link Corporation (GTL) to Miami-Dade County.
- **Review of Miami-Dade Rescue Plan funds:** Performed an analysis of the budgeted and actual expenditures associated with the Miami-Dade Rescue Plan funds to assist in the review of the FY 2023-24 Proposed Budget.
- **Countywide Business Listing Dashboard:** Initiated the creation of the ArcGis data portal tool to provide the geographic view and supporting data attributed to all businesses registered with Miami-Dade County Tax Collector to conduct business in the County as evidenced through the creation of a Business Tax Account and issuance of an occupational license, i.e., local business tax receipt.
- **Review of the South Florida Regional Transportation Authority (SFRTA) financials:** Initiated the review centered on collaboration with the SFRTA to gather and assess related information to assist in creating an understanding of SFRTA financial procedures and activities.
- **Commissioners' Funds Dashboard:** Initiated the Power Business Intelligence Financial Dashboard (the Dashboard) for the Board attributed to the financial summary of the Commissioners' Funds. The primary purpose of the Dashboard was to create an interactive BI tool, using near real-time data directly connected to data sources, eliminating the need for multi-systems data downloads, manual reports, and reconciliation

Research Division - Accomplishments



- **Miami-Dade County Curbside Recycling Program Report:** OCA was instructed to assess the impact and effectiveness of the County's Recycling Program. OCA's scope for this research report was the County's curbside recycling collection and processing services provided to households in unincorporated Miami-Dade, municipalities that are part of the Department of Solid Waste Management (DSWM) Service Area, and municipalities that have interlocal agreements with the County. The analysis included a review of the program's challenges, its fiscal impact, other programs in different jurisdictions in Florida, and alternative policy solutions to manage waste and recycling. (September 5, 2023)
- **Miami-Dade County Community-Based Organizations and Officers Report:** OCA was instructed to identify any key management officers of County-funded Community-Based Organizations (CBOs) who work for multiple organizations and thus receive County funds through multiple sources. OCA's scope for this research report focused on Miami-Dade County CBO grant funding opportunities and the key management officers of CBOs that received County funds during the Fiscal Year (FY) 2022-2023. The analysis included an investigation of the grant programs, contract agreements, fiscal impact, and CBO key management officers. (September 21, 2023)
- **Directives Status Report Through October 2023:** Pursuant to Resolution No. R-256-10, the Office of the Commission Auditor (OCA) is directed to use the County's Directives Database to determine the status of Directives and to submit a quarterly report indicating the status of Directives to the BCC. The report included a list of all pending Directives by the requesting Commissioner. Following the departure of five term-limited Commissioners in November 2022, the number of pending Directives of former Commissioners increased from 87 to 188. In response, OCA worked with Commission District Offices to identify 64 pending Directives of former Commissioners that could be sunset. OCA recommended that the BCC adopt legislation approving the Administration's release from these Directives' reporting obligations. (October 26, 2023)

- **OCA Procurement Dashboard – Status Update:** Pursuant to the June 21, 2023 amendment of Resolution No. R-718-17, the Office of the Commission Auditor (OCA) is directed to develop a dashboard for use by the BCC, with information relating to the County's monitoring of the performance of awarded contracts, 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. OCA's scope of research for the update encompassed the collection of data related to active and expiring contracts, a review of the County's contractual actions requiring BCC approval, and an assessment of data sources that are available within the County's procurement process that can provide near real-time information on procurement transactions and activity. (December 8, 2023)
- Research Analyses for BCC Meeting Agendas (various dates). OCA Research Division provided Research Notes for **16** BCC meetings in support of the Commissioners' consideration of select agenda items.
- 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 item. In accordance with Ordinance No. 13-29, the Division provided **31** reports as supplements to the BCC agenda items.
- On May 6, 2014, the BCC adopted Resolution No. R-449-14, directing 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 Division conducted **53** background checks on members serving on Evaluation and Selection Committees.

The background checks are limited to verifying that:

The selection and/or evaluation committee member or members of his or her immediate family (spouse, domestic partner, parents, stepparents, children, and stepchildren) do not control or direct any financial or other interest in any vendor, affiliate of any vendor, or proposed subcontractor of any vendor under consideration by the committee he or she is appointed to.

None of the owners, officers, or employees of the proposing vendors was an immediate supervisor of the appointed selection or evaluation committee member during the preceding eighteen (18) months; and

- The selection or evaluation committee member or members of his or her immediate family (spouse, domestic partner, parents, stepparents, children, and stepchildren) are not currently employed or were previously employed by any vendor, affiliate of any vendor, or proposed subcontractor of any vendor under consideration by the committee he or she is appointed to.
- On July 1, 2014, the BCC adopted Resolution No. R-636-14, directing 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 Division conducted background checks for **33** boards and counsels.
- On February 1, 2022, the BCC adopted Resolution No. R-129-22, and the new requirements per Implementing Order (I.O.) 8-4, directing OCA to independently and simultaneously review and comment on the proposed leasing and conveyance of County property. In accordance with R-129-22, the Division conducted background reviews for **19** conveyance/lease transactions.

Training Initiatives

All 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 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 and certified internal auditors, 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, 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

Annual Independence and Ethics Statement

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 - 2023

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; and to conduct themselves so that subjects of our analyses and audits, and third parties will see our office in this way. 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 OCA's functions and responsibilities as authorized by the Home Rule Charter Amendment.
 - Provided authority for 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 OCA is not intended to duplicate that of the County's Internal Auditor, 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 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, provided 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.]
- Resolution No. R-506-07, adopted April 26, 2007, created a Budget Section within OCA and authorized nine (9) additional positions.

- Ordinance No.08-08, adopted January 10, 2008, amended Section 2-1795 of the Code, provided:
 - Requirements for OCA's coordination with the Office of Strategic Business Management in the development of the proposed budget.
 - Timeline and process requirements for OCA's budget review, analyses, and recommendations.
 - Authority for OCA access to all financial, data, and reporting systems of the County and access to all books, records, memoranda, and other documents, including both those internally or externally created, of all departments, boards, agencies, and other entities of the County.
 - OCA maintenance of information as confidential and/or exempt from disclosure to the extent required by law; and
 - 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 record is 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 audit will examine the adequacy 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 (This is currently being shared on-demand via the OCA Directives Dashboard).
- **Review of the South Florida Regional Transportation Authority (SFRTA) financials:** The scope of the OCA's review will center on collaborating with the SFRTA to gather and review the information that will assist in creating an understanding of the financial procedures and activities of the SFRTA.
- **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 the 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 bare the same name as the proposed new codesignation.
- **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.
- **Commissioner Request for Assistance:** Pursuant to Section 2-478 (6) of the Code of Miami-Dade County, 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, 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 Manager, the Director of the Finance Department, and the Commission Auditor, or their respective designees.
- 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, Florida 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, Florida 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. 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, Florida; 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) 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. Of the Code of Miami-Dade County, Florida, to revise the duties of the Commission Auditor and the roles and timing of Commission Committees related to the budget.

- Ordinance No. 15-87, adopted September 1, 2015, amending Article XXXI of the Code of Miami-Dade County, Florida 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, Florida 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 bare 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, Florida 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, 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 OCA to place the reports on a quarterly basis rather than on a monthly basis.
- Resolution R-672-21, adopted at the July 8, 2021, meeting of the Board of County Commissioners, directing the County Attorney and County Mayor to compile data regarding properties that are served by septic systems or private water wells; directing the Commissioner Auditor to review and verify such data; urging the Office of the Property Appraiser to include a link to such septic system and private water well information on the Property Appraiser's website.
- Resolution 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 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 workplans for the Commission Auditor or the Office of Policy and Budgetary Affairs shall be deemed amended to reflect this process.
- Resolution 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 R-540-23, adopted at the June 21, 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.
- Resolution 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 timeframes set forth herein.

Prior

- FY 2004-05 Adopted Budget adopted September 23, 2004, instituted 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 Taskforce.

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 #