



Audit and Management Services Business Plan

Fiscal Years: 2024 and 2025*
(10/1/2023 through 9/30/2025)

Approved by:

Handwritten signature of Ofelia Tamayo in blue ink.

Ofelia Tamayo, Department Director

Handwritten signature of Carladenise Edwards in black ink.

Carladenise Edwards, Chief Administrative Officer

December 20, 2023, as revised
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Date

7/3/24

Date

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TABLE OF CONTENTS

DEPARTMENT OVERVIEW	Pages 2-4
Departmental Mission	
Table of Organization	
Our Customers	
Strategic Alignment, 4E, and Thrive305 Summary	
KEY ISSUES	Page 4
PRIORITY INITIATIVES	Page 5
FUTURE OUTLOOK	Page 6
ATTACHMENT 1	Page 6
BUSINESS PLAN REPORT	



DEPARTMENT OVERVIEW

Department Mission and Vision

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

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

Table of Organization

FY 22-23 FT – 41	AUDIT SERVICES	FY 23-24 FT – 41
<ul style="list-style-type: none"> • Conducts operational, compliance, performance, information technology, and financial audits of County operations and external companies, contractors, and grantees • Performs special examinations and reviews at the request of the Office of the Mayor, Board of County Commissioners, and Department Directors • Assesses the adequacy of internal controls, appraises resource management, and determines compliance with procedures, contract terms, laws, and regulations • Provides guidance to operating departments in selecting external auditors, establishing internal controls, and other audit-related matters • Furnishes staff support to law enforcement agencies and external auditors of the County as needed. 		

FY 22-23 FT – 4	ADMINISTRATIVE SUPPORT SERVICES	FY 23-24 FT – 4
<ul style="list-style-type: none"> • Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, audit report processing, inventory/file management, and information technology assistance. 		



Our Customers

AMS responds to special audit requests from the Office of the Mayor, the Board of County Commissioners, and County Department Directors. The Department's ultimate customers are the citizens of Miami-Dade County, who rely on AMS to identify opportunities to improve performance and foster accountability in County government. AMS incorporates equity and engagement of the Mayor's 4Es by providing its customers with timely access to final audit reports. The final audit reports provide further insight to customers as to how public funds are allocated and spent based on reviews completed.

Strategic Alignment, 4E, and Thrive305 Summary

➤ **GG4 – Effective Leadership and Management Practices**

▪ GG4-1 – Provide Sound Financial and Risk Management

- Continue to conduct audits of County Departments, external entities doing business with the County, and grantees to assure sound asset management and financial stewardship. Provide recommendations that improve internal controls through enhanced procedures, training, and technology.

Our goal is to complete audits that will have a high impact on improving internal controls, operational efficiencies, as well as monitoring ongoing compliance. Albeit difficult to achieve with limited resources, AMS strives to perform at least one audit for every department with a medium-to-high risk rating every other year.

- Follow-up audits as warranted, are also performed to assure significant findings are appropriately and timely addressed. AMS relies on Departments' Management to implement corrective actions as indicated in responses provided.

➤ **GG2 – Excellent, Engaged and Resilient Workforce**

▪ GG2-2 – Promote employee development and leadership

- Attract one additional student intern and professional audit staff by becoming more agile, using more relevant tools, and exploring additional recruiting opportunities.



Strategic Alignment, 4E, and Thrive305 Summary (continued)

Selected Measure Name	4E (Environment, Equity, Economy, or Engagement)	Thrive 305 Priority or Action
Invest in youth by participating in County/Dade County Public School programs and/or by direct hiring as opportunities arise / Number of students on staff	Economy	Action 10.1 Create jobs and internships within County government for youth
Percentage of Identified follow-up audits completed	Engagement	N/A
Percentage of draft reports to be issued within 90 days of fieldwork completion	Engagement	N/A
Audit assessments collected	Engagement	N/A
Net audit assessments	Engagement	N/A

KEY ISSUES

Critical to AMS attaining its mission is the ability to attract, develop, and retain highly-qualified professionals as well as conduct audits more efficiently. Best practices and standard-setting organizations, including the Committee of Sponsoring Organizations (COSO) of the Treadway Commission, state that “internal auditors play a key role in evaluating the effectiveness of – and recommending improvements to – enterprise risk management”. As such, it is essential that AMS hire highly skilled professionals, especially at the senior, supervisor, and manager levels. However, we continue to experience challenges recruiting such talented staff.

Also critical to AMS attaining its mission is our responsibility to perform engagements more efficiently, without compromising audit quality. We will continue to emphasize risk assessment and control evaluation techniques during audit planning, and training will be targeted in those areas. Further, the Department has implemented new audit management software, which will help in reducing the time associated with audit planning and documentation of audit results, while reducing use of paper, toner, filing space, etc.

Critical to AMS’ function as the County’s resource for review of risk management and effective internal controls is the Clerk of the Courts and Comptroller’s approach to its role as the “County Auditor” and the impact of the Constitutional Offices on the County’s organization as a whole. The transition will impact the entities previously audited as well as the role within the County structure.



PRIORITY INITIATIVES

- GG2-2: Promote employee development and leadership
 - Staff Development and Certification
 - Allocate funding for a minimum of 40 hours of annual training to further staff development and enhance audit effectiveness, including agile auditing and workpaper documentation.
 - Recruitment Planning
 - Aggressively fill vacant positions with highly-qualified personnel.
 - Complete Procedures Manual
 - Allocate time to complete the Department's Manual to enhance staff development and Department quality control, and update for revisions, including system implementation.
 - Engage Staff in Business Plan Implementation
 - Hold regular project and staff meetings to monitor department efforts and open communication.

- GG4-1: Provide sound financial and risk management
 - Meet Budget Targets and Sound Asset Management
 - Emphasize risk and control evaluation techniques throughout the audit process by focusing on higher risks and recommending internal controls that are aligned with business strategy but consider cost/benefit; and streamline the documentation process by using electronic software to document testing and results and adopt more agile audit process, to improve audit efficiency and effectiveness.
 - Enhance management oversight of staff to improve audit efficiency, staff productivity and audit quality.
 - Monitor Corrective Actions and Communicate Audit Results Timely
 - Improve percentage of follow-up audits completed and receive management action items that can be implemented. Continue efforts to communicate audit results in a timelier manner.



FUTURE OUTLOOK

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

- Attract and retain highly-qualified staff to enhance audit quality and effectiveness.
- Create incentives to increase the number of staff that are Certified Public Accountants, Certified Internal Auditors, and Certified Information Systems Auditors.
- Continue emphasizing tools and techniques to enhance audit efficiency and effectiveness.
- Increase awareness of economic changes, technological advances, and other impacts for risk based planning.

ATTACHMENT 1

BUSINESS PLAN REPORT



As Of <= 01/24/2024

Business Plan Report
Audit and Management Services

Perspective Name	Objective Name	Grand Parent Objective Name	Parent Objective Name	Measure Name	Details	Last Period Updated	VR Flag	Actual	Target	FY2023-24 Annualized Target	FY2024-25 Annualized Target
Customer	Monitor Auditee Corrective Actions (AMS)	GG4: Effective leadership and management practices	GG4-1: Provide sound financial and risk management	Percentage of Identified follow-up audits completed	▬	'24 FQ1	🚩	10%	13%	50%	50%
	Communicate Audit Results Timely (AMS)			GG4: Effective leadership and management practices	GG4-1: Provide sound financial and risk management	Percentage of Draft Reports to be Issue within 90 days of fieldwork completion (new)	▬	'24 FQ1	🟢	79%	50%
Financial	Meet Budget Targets (Audit and Management Services)			Expen: Total (Audit & Mgmt Svcs)	⬇️	'23 FQ4	🟢	\$1,290K	\$1,584K	n/a	n/a
				Revenue: Total (Audit & Mgmt Svcs)	⬇️	'23 FQ4	🟢	\$5,907K	\$1,583K	n/a	n/a
				Positions: Full-Time Filled (AMS)	▬	'24 FQ1	🟢	32	45	45	45
	Sound asset management and financial investment strategies (AMS)	GG4: Effective leadership and management practices	GG4-1: Provide sound financial and risk management	Net Audit Assessment	▬	'24 FQ1	🚩	\$417,906	\$750,000	\$3,000,000	\$3,000,000
				Audit Assessments Collected	▬	'24 FQ1	🟢	\$744,715	\$375,000	\$1,500,000	\$1,500,000
				Number of Audit Reports or Deliverables	▬	'24 FQ1	🟢	14	13	50	50
				Complete Risk Assessment Analysis and Develop Audit Plan	▬	2023 FY	🟢	100%	100%	100%	100%
Learning and Growth	Staff Development and Certification (AMS)	GG2: Excellent, engaged and resilient workforce	GG2-2: Promote employee development and leadership	Percentage of Audit Staff Professionally Certified	▬	'24 FQ1	🟢	59%	55%	55%	55%
				Number of Quarterly Staff Meetings Held	▬	'24 FQ1	🟢	1	1	4	4
				Percentage of Evaluations Completed Within 30 Days After Due Date	▬	'24 FQ1	🟢	100%	90%	90%	90%
				Continuing education hours	▬	2023 FY	🟢	40	40	40	40
				Number of Students on Staff	▬	2023 FY	🟢	1	1	1	2

Key: - Initiative - Featured Objective

Initiatives for Measures

There are no Initiatives associated to the Measures

Initiatives for Objectives

Objective Name	Initiative	As Of	Status	Budget	Timing	Owners
Staff Development and Certification (AMS)	Implement Audit Tools and expand use of tool in Department	1/23/2024	In Progress			Gayle, Michielan (AMS); Tamayo, Ofelia (AMS)

Initiatives for Scorecard

There are no Initiatives associated to the Scorecard