



COMMITTEE OF THE WHOLE MEMORANDUM

TO: Mayor Matti Herrera Bower and Members of the City Commission

FROM: Jorge M. Gonzalez, City Manager 

DATE: January 11, 2012

SUBJECT: **COMMITTEE OF THE WHOLE – AUDIT COMMITTEE**

BACKGROUND

The "Committee Of The Whole" serves as the City's audit committee to review the following items:

- The External Auditors' reports.
- Internal Audit's annual risk areas / plan.
- Annual Review of Internal Audit findings and status.

Typically, the Committee reviews the status of the City's audits in the spring; however since the external auditor reports are not usually finalized until July, these reports are typically discussed around this time along with a discussion of the City's Internal Audit's annual risk areas / plan.

1. **External Auditor's Reports for FY 2009/10 (Previously distributed via LTC on July 22, 2011)**

The City's External Auditors are responsible for issuing an opinion after conducting an audit of the City's financial statements in accordance with Generally Accepted Auditing Standards and the standards applicable to financial audits contained in the Governmental Auditing Standards.

The City contracts an external independent audit firm of licensed certified public accountants to prepare and issue an auditor's opinion after conducting an audit of the City Comprehensive Annual Financial Report (CAFR) in accordance with Generally Accepted Auditing Standards and the standards applicable to financial audits contained in the Governmental Auditing Standards, issue by the Comptroller General of the United States. The current firm under contract is McGladrey & Pullen, LLP.

The audit is conducted and an opinion expressed on the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining funds information of the City except for the retirement and pension funds which are audited by other auditors. Florida State Statues requires this annual audit. The external auditors also perform a Single Audit separate from the CAFR audit to satisfy the audit requirements imposed by the Single Audit Act and the U.S. Office of Management and Budget (OMB) Circular A-133 and the Florida Single Audit Act in accordance with and Florida Rules of the Auditor General, Section 10.550.

The external auditors issue a separate management letter which addresses any recommendations to improve financial management, accounting procedures, and internal

Agenda Item	<u>R9C</u>
Date	<u>1-11-12</u>

control. Their report on internal controls included any reportable condition and material weaknesses in the system of which they became aware as a result of obtaining an understanding of the City's internal controls and performance of tests of internal controls. The report of compliance addresses any material errors, fraud, violation of compliance requirement and other responsibility imposed by state and federal statutes and regulations which they may be aware. For the past several years, the external auditor's management letters contained no reportable conditions and/or material weakness only minor recommendations to improve financial management, accounting procedures and internal controls.

Further, the external auditors issue separate opinions on the Miami Beach Redevelopment Agency, (RDA), the Parking Service Fund, the Miami Beach Convention Center and Jackie Gleason Theater, the Visitor and Convention Authority (VCA), City of Miami Beach Safe Neighborhood Parks Bonds Projects, the City of Miami Beach Building Bond Communities Bond Projects, and the City's Children Trust Fund.

Annually, a Letter to Commission is sent to satisfy the auditors' required communication with management. Information forwarded with this letter included their Management Letter, the Single Audit Report, the City's Comprehensive Annual Financial Report and the auditors required communication with management. Attached as Exhibit 1 is LTC 187-2011 dated July 22, 2011 containing the required reports for communication with the City Commission.

2. Internal Auditor's Reports

The City's Internal Audit Division, a component of the Office of Budget and Performance Improvement, is responsible for ensuring:

- Compliance with Resort Tax Ordinances by auditing Miami Beach businesses;
- Compliance with City policies and procedures and financial integrity and sufficiency of internal controls by Departments and Not-for-Profits;
- Supporting and special projects assisting other City areas; and
- Integrity of performance measures reported Citywide.

The Division is comprised of nine full time staff including four auditors, four field agents and one office associate. Three field agents are responsible for auditing business required to file resort taxes and one is responsible for sanitation audits of franchise haulers and roll-off operators and administrative functions of the City's Cleanliness Assessment program. Additionally, resources are shared between resort tax and internal audit functions for the Internal Auditor, Assistant Internal Auditor, and the office associate.

Resort Tax Audits

The majority of resources in the Division are dedicated to auditing the Miami Beach businesses required to report and remit resort taxes. This effort is supported by approximately half of the positions in the Division as well as by outside contract auditors. Resort tax generated for the fiscal year 2010/11 was \$49,011,381.

Scheduled audits are based upon the type of business, actual resort tax receipts received, and the frequency of the last audit. There are approximately 1,802 businesses registered to collect resort taxes. Our goal is to audit the 733 businesses consisting of hotels, restaurants, nightclubs, and bars at least once every 4 years, approximately 183 per year. New accounts are to be audited soon after they are opened. The remaining 1,069 accounts representing apartments having less risk are audited much less frequently.

In fiscal year 2010/11 the Division completed 205 resort tax audits (82% of our total goal) of which 120 were hotels, restaurants, nightclubs, and bars. The 205 audits resulted in

additional tax assessments of \$411,438. This represented 2.54% of the total resort tax reported for these 205 entities over the multi-tax year audited and approximately 0.84% of the total resort tax generated for fiscal year 2010/11. More importantly, the audits serve as a deterrent to ensure compliance with the City's resort tax ordinances.

Internal Audits

Scheduled audits are those areas targeted by the Internal Audit Division based on a risk assessment approach. Audits are classified as to high, medium or low risk. Higher assigned risk areas are subject to more frequent audits, and lower risk areas are often less frequent. The Parking Department is considered particularly high risk due to the considerable revenues received and the manner of collection and therefore has resources dedicated for ongoing audits. The review of waste franchise contractors and roll-off haulers for compliance with the City's sanitation ordinance also has been made a priority over the past several years. In addition, inputs for audits in other Departments are obtained from Directors and the City Manager. In general, our internal audit goals are as follows:

- Audit 90% of the high risk areas approximately once every five years
- Audit 75% of the medium risk areas approximately once every seven years
- Audit 60% of the low risk areas approximately once every ten years.

However, special circumstances are taken into account which may lengthen or shorten the period. In addition unplanned projects may impact the schedule in any given year. Annually required audits include those mandated by City Code and State Agreements, as well as providing assistance to the City's external auditors.

At previous Finance and City Wide Projects Committee meetings, the Committee recommended that the administration present a report annually on the status of Department and Not-For-Profit Internal Audits within the City. Attached is our Status of Audit Areas through Fiscal Year 2010/11 (Exhibit 2). Audits completed in 2011 are shown in bold.

Overall, twenty-five Department and Not-For-Profit audit areas were completed during fiscal year 2010/11. This represents 89.2% completed out of twenty-eight audit areas initially targeted for the year. Out of the audit areas completed, one audit was added during the year. The remaining four audits were carried forward to next fiscal year. This was accomplished by a staff of five, including 4 continuous monitoring audits in parking and sanitation by two of the staff. Attached is Summary of Internal Audit Activities (Exhibit 3) for the past fiscal year.

The Finance and Citywide Projects Committee suggested that Committee members have the opportunity to review the Internal Audit Reports on-line. Reports are listed on-line on the City's website at <http://web.miamibeachfl.gov/obpi/scroll.aspx?id=36612>.

Fiscal Year 2011/12 Risk Assessment Areas /Audit Plan

Areas highlighted on the Status of Audit Areas report represent those areas considered for audits based upon the projected frequency. These highlighted areas are a primary source in developing the annual audit plan. However, the comments provided also indicate reasons why areas may not be audited within the projected frequency.

The Division continues to take on more supporting projects and other activities relating to OBPI objectives. These areas include coordinating a revision of City-wide policies and procedures for posting to intranet and developing a coordinated approach for contract management reviews for all citywide contracts.

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Exhibit 1 – LTC 187-2011



MIAMI BEACH

OFFICE OF THE CITY MANAGER
NO LTC # 187-2011

LETTER TO COMMISSION

TO: Mayor Matti Herrera Bower and
Members of the City Commission

FROM: Jorge M. Gonzalez, City Manager

DATE: July 22, 2011

SUBJECT: **External Auditor's (McGladrey & Pullen) Annual Audit Report on the City of Miami Beach (the City) for the period ended September 30, 2010**

Attached for your information is the external auditor's report on the City for the fiscal year ended September 30, 2010. This package includes the following:

- A. The Report to the Mayor and Members of the City Commission, discussing the Auditor's required communications to the Mayor and City Commission, summary of recorded audit adjustments, accounting estimates and, recently issued governmental accounting standards.

The Report also includes the following:

- Exhibit A - Certain written communications between management and the Auditors - Representation letter;
 - Exhibit B - McGladrey & Pullen's Independent auditor's report on compliance with requirements applicable to each major federal program and state project and on internal controls over compliance in accordance with OMB Circular A-133 and Chapter 10.550, *Rules of the Auditor General of the State of Florida* and Schedule of Expenditures on Federal Awards and State Financial Assistance; and
 - Exhibit B - McGladrey & Pullen's management letter, in accordance with the *Rules of the Auditor General of the State of Florida*, to the Mayor and Members of the City Commission.
- B. The City's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2010.

If you have any questions or need additional information please contact Patricia Walker at 305-673-7574

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Exhibit 2 – Audit Areas

Exhibit 2 – Audit Areas for FY2010/11
CITY OF MIAMI BEACH
INTERNAL AUDIT DEPARTMENT
Audit Areas

Areas highlighted are considered for audit based on projected frequency. Comments provided indicate reasons why area may not be audited within the projected frequency.

<u>Department - Audit Area</u>	<u>Last Audit</u>	<u>Risk Type</u>	<u>Comments</u>
Mayor and City Commission			
Operations		L	

Administrative Support Services

City Manager Office

Operations		L	
Communications		L	

Budget & Performance Improvement

Management & Budget		L	Annual budget has been presented to GFOA and earned their Distinguish Budget Award, and audited by external auditors.
Grants Management		L	Grants are included in the City's single audit by the City's external auditors.

Finance

Cashier Functions - Central Cashier	2008	H	
Cashier Functions - Other areas Building, Police, Parking)	2008	M	
City Payment Processing	2009	H	
Fixed Assets	2009	H	
Interfund Transfers (includes management fees for Convention Center, Parking, Sanitation, Storm, Sewer, Internal Service, Resort Tax)		M	City's external auditors review the internal controls of these financial areas annually within the scope of their comprehensive financial audit of the city.
Intergovernmental Rev (S/Tax, Gas Tax Motor Fuel)		M	While this does not constitute a detailed internal audit, the controls are being reviewed. The City has a consultant study underway to update the basis of determination for management fees.
Miscellaneous Revenues to include the following; Road Impact Fee reimbursement, Beach Access,		L	
Accumulated Leave Liability	2011	L	
Business Tax Receipts / Certificate of Use	2008	M	
Communication Service Tax	2009	M	Previously Franchise Cable & Utility Tax - Telephone
Franchise Fees & Utility Taxes - Electric	2009	M	
Franchise Fees & Utility Taxes - Gas	2009	M	
Investments		M	Strong investment policy and oversight by investment advisor.
Lien Letter Fees		L	
Payroll Processing	2008	H	
Resort Tax Operations	1995	L	Audits of resort tax business are under the internal audit function. Daily contact with this Finance section keeps Audit Division informed.
Storm Water Fee Billing	2011	M	
Water and Sewer Billings	2011	H	

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INTERNAL AUDIT DEPARTMENT
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Department - Audit Area	Last Audit	Risk Type	Comments
Procurement			
Operations	2011	H	
Public Auctions / Sale of Surplus Property	2010	M	

Information Technology			
Operations (Applications, Support, Communications Services)		M	Each year, external auditor reviews internal controls over IT functions in their annual audit.
IT Security (contract) recommended		H	
Inventory	2002	L	

Human Resources			
Operations includes Labor Relations		L	
Review of Benefits Formulas	2005	L	
Pension Time Purchased by Leave Hours	2008	L	
Health, Dental and Life Insurance	2010	L	

Risk Management			
Workers Compensation	2005	M	
General Liability Insurance	2005	L	

City Clerk			
Operations, Record Retention / Public Requests	2011	L	
Special Masters	2010	M	
Election Invoices	2008	L	

Central Services			
Inventory	2003	L	
Operations / Billings for Department Services	2009	L	

City Attorney			
Operations		L	

Economic Dev. & Cultural Events

Economic Development			
Economic Development			
Anchor Shop Retail / Garages	2010	L	
RDA - Administrative & Operations		L	

Asset Management			
Beachfront Concession (Boucher Brothers)	2011	L	
City Leases, Historic City Hall, 777 Building, etc.	2010	M	Historic City hall under renovation through 2008.
Colony Theater Restaurant Agreement	2008	L	Reviewed RFP
Ballet Valet Company Lease Agreement	2010	L	
Vending Machines	1993	M	Contract calls for annual certified statement of revenue. Audit reviewed 2008 year revenues in 4/2009.
Penrods Pier Park	2009	L	
Miami Beach Marina	2010	L	
South Pointe Restaurant (Smith & Wollensky)	2009	L	
State Beachfront Management Agreement	2011	L	Required Annually by State Agreement
Market Places Concession Agreement	2005	L	

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<u>Department - Audit Area</u>	<u>Last Audit</u>	<u>Risk Type</u>	<u>Comments</u>
Building			
Operations	2009	H	Outside Consultant completed an organizational review and operations analysis of the Building Department in 2009.
Master Building Permit Fee	2008	H	
Other Building Fees - Electrical, Plumbing, Mechanical, Training, Elevator Inspections, Recertification, Demolition, Building Code Violations, Expired Permits, Certificate of Completion / Occupancy		H	Building Development Process Fee Study completed in 2009. Procurement of new permitting system in 2009.

Planning			
Operations		L	
Plans Review, Application Fees	1996	L	Building Development Process Fee Study completed in 2009. Procurement of new permitting system in 2010
Concurrency Fees	2011	M	
Parking Impact fees	2010	L	

Tourism & Cultural Development			
Special Events	2011	L	
Byron Carlyle		L	
Bass Museum Operation	1989	L	Expenditure audit, minimum risk. Analysis of revenues and operations was done in 2003 for Friends of the Bass Audit
Cultural Arts Council	2011	L	Required Annually by City Code
Convention Center Management Contract / Revenues - Rents & leases, Concessions, Telephones, Electrical, Services	2008	M	Close-out audit of SMG contract
Convention Center Food & Beverage/Centerplate	2009	M	
Convention Development Tax		L	County audit completed in 2008.

Operations

Code Compliance			
Code Enforcement Violations and Operations	2010	H	Code Compliance system being procured in 2010.

Community Services			
Community Services	2001	L	
Homeless Outreach Services		L	

Housing & Community Development			
CDBG grants		M	Department is reviewed periodically by the State of Florida and HUD.
Home Investment Partnerships (HOME Entitlement)		M	
State Housing Initiatives Part (SHIP) Programs		M	

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<u>Department - Audit Area</u>	<u>Last Audit</u>	<u>Risk Type</u>	<u>Comments</u>
Parks and Recreation			
Golf Management Agreement Miami Beach Golf	2010	M	
Golf Management Agreement Normandy Shores	2010	M	Course under renovation, completion in FY 2008/09.
Greenspace Management		L	
Landscaping Agreements	2010	M	Contracts are effectively monitored by Parks Greenspace Mgmt and Procurement. Results are shared with Internal Audit.
Overtime (Parks & Recreation)	2010	M	
Recreation fees / Cashier functions	2010	M	
Tennis Centers Agreement	2010	L	

Public Works			
Administration / Engineering		L	
Bus Shelter / Lincoln Road Directories	2009	M	
Environmental Resource Management		L	Area considered minimum risk.
Inventory (Public Works)	2011	M	
Inventory Processing	2009	M	
Operations - Sewer		M	Various operational components were reviewed in conjunction with reimbursement requests made for prior hurricanes.
Operations - Storm Water	2011	M	
Operations - Streets, Street Lights		L	
Operations - Water		M	
Overtime (Public Works)	2010	M	
Permit Fees - News Racks		L	
Permit Fees - Work in Right of Way	2011	L	
Permit Fees - Sidewalk		L	
Purchasing - Public Works	2009	M	
Transportation Management	2002	L	
Water & Sewer Impact Fees	2011	L	

Sanitation			
Operations	1999	L	Worked with department management on hurricane debris and roll-offs last four years, no problems noted.
Waste Franchise Fees	2009	M	Audited four contractors
Sanitation Fee Residential Billing	2011	M	
Sanitation Impact Fees (Construction & Commercial Billings)	2011	M	
Fines & Forthwiths (Sanitation)	2011	L	
Roll-Off Franchise Fees	2010	H	Continuous audits. Completed 8 audits in 2010.

Property Management			
Maintenance Agreements	2008	M	
Internal Service Charge Billings (Including CAM)	2010	M	
Inventory (Property Management)	2009	L	

Capital Improvement Projects			
Financial Controls & Operations		H	

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Audit Areas

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<u>Department - Audit Area</u>	<u>Last Audit</u>	<u>Risk Type</u>	<u>Comments</u>
Parking			
Attended Parking Lots Monitoring	2011	H	Completed 4 reviews during the year.
Boat Show Parking	2008	M	
Cashiers & Attendants Agreement (Parking)	2010	M	As of 8/2009 audit required annually.
Coin Room (Monitoring) Meter Collection	2011	H	Completed 4 reviews of coin room during the year.
County Court Fines Parking	2003	L	
Meter Collection Agreement	2009	M	
Parking Debit Card/In Car Meters	2010	M	
Parking Enforcement Reviews (Meters)	2011	H	Continuously monitored throughout year. 24 separate reviews performed.
Parking Permits (Non-Revenue)	2011	L	
Parking Permits (Revenue)	2007	M	
Space Rentals - Meters	2008	M	
Space Rentals - Parking Garages	2009	M	
Towing Fees - Parking Department	2009	L	
Valet Parking Agreement (Gold Star)	2011	M	

Fleet Management			
Fuel distribution	2009	M	
Inventory & Processing	2010	L	
Operations / Internal Service Charges Billings	2011	L	
Vehicle Purchases	2007	L	Audited vehicle purchasing process.

Public Safety

Police			
County Court Fines - Traffic	2001	L	Follow-up audit performed 10/2003, no exceptions were noted.
False Alarm/Registration		L	Internal Audit assisted police in reviewing new procedures for false alarm. Police in process of obtaining new software for operations
Forfeited Funds - Federal	2006	L	
Forfeited Funds - State	2011	L	
Off Duty Account (Police)	2009	M	
Official Authorized Funds - Criminal Investigation Unit (CIU)	2007	L	
Official Authorized Funds - Strategic Investigation Unit (SIU)	2007	L	
Operations - (Patrol, Criminal Investigation, Support Services & Technical Services)		L	
Overtime (Police)	2009	H	
Property Evidence Unit (Police)	2009	M	
Towing Fees (Police)	2009	L	

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CITY OF MIAMI BEACH
INTERNAL AUDIT DEPARTMENT
Audit Areas

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<u>Department - Audit Area</u>	<u>Last Audit</u>	<u>Risk Type</u>	<u>Comments</u>
Fire			
Annual Fire Inspection Fees		L	Building Development Process Fee Study completed in 2009. Procurement of new permitting system in 2009.
Fire Code Violations		L	
Fire Plan Review		L	Building Development Process Fee Study completed in 2009. Procurement of new permitting system in 2009.
Fire Rescue Fees	2008	M	
Ocean Rescue Operations		L	
Off Duty Account (Fire)	2008	M	
Fire Prevention		L	
Operations (Suppression, Rescue, Support Services,)		L	
Overtime - (Fire including Ocean Rescue)	2010	M	

Citywide Projects

Capital Projects - Non-CIP, (Public Works, Parks, RDA, Convention Center, Etc.)		H	
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Non-Profit Organizations

CDBG funding source:

American Veteran News	c	L	CDBG funding reviewed by City Econ Dev. Periodically reviewed by Federal HUD. Areas reviewed by external auditors through the Single Audit Report under OMB Circular A-133.	
ASPIRA of South Florida	c	L		
Food for Life Network	c	L		
HIV Education law Project (HELP)	c	L		
HOPE, INC	c	L		
Little Havana Activities and Nutrition Center	c	L		
Miami Beach Adult Community Education Center	c	L		
Miami Beach Community Development Corp	c	2009		L
Montessori Academy at St. John's	c	L		
Prime Time Seniors	c	L		
RAIN Parents Inc.	c	L		
Shelbourne House	c	L		
Unidad of Miami Beach, Inc.	c	L		

General fund funding source:

Douglas Garden Community Mental Health Center	g	L	General fund for 2012 is \$21,660.	
Jewish Vocational Services -Hot Meals	g	L	General fund for 2012 is \$46,930	
Latin Chamber of Commerce	g	2006	L	General fund for 2012 is \$18,000.
MDPL- 10th St auditorium	g	L	General fund for 2012 is \$22,500.	
Miami Beach Botanical Gardens	g	2011	L	General fund for 2012 is \$137,228.
Miami Beach Chamber of Commerce	g	2008	L	General fund for 2012 is \$36,000.
Sanford L. Ziff Jewish Museum		L	General fund for 2012 is \$49,500	
Sister Cities	g	L	General fund for 2012 is \$13,680.	
South Florida & Greater Miami Hispanic	g	2008	L	General fund for 2012 is \$18,000.

Both general fund and CDBG funding source:

Boys and Girls Club	gc	2010	L	General Fund for 2012 is \$16,606.
Miami Beach Community Health Center		L	General Fund for 2012 is \$21,660.	
North Beach Development Corp	gc	2008	L	General Fund for 2012 is \$18,000.

Other funding sources:

Friends of the Bass	o	2003	L	
Police Athletic League	o	2009	L	

Exhibit 3 – Summary of Internal Audit Activities

Summary of Internal Audit Activities for Fiscal Year 2010/11

Internal Audits - Available On Line

Cultural Arts Council

First Class Parking, LLC Valet Parking Operational Audit - Art Basel 2010

Internal Audits - Pending Final Reports

Accumulated Leave Liability

Special Events Fees

State Beachfront Management Agreement

Boucher Brothers Miami Beach, LLC Beachfront Concession Agreement

Concurrency Mitigation Fees

Non-Revenue Municipal Parking Permits

State Forfeited Funds

Public Works Department's Warehouse Inventory

Sanitation Fees Residential Billing and Service Agreement

Sanitation Impact Fees

Sanitation Fines and Forthwiths

Storm Water Review

Water and Sewer Billings

Water and Sewer Impact Fees

Procurement Division Operations

City Clerk Operations

Fleet Management Division - Internal Service Charge Billings

Public Works Right of Way Permit Fees

Miami Beach Gardens Conservancy – Management Agreement

For fiscal year 2010/11 internal audits to date included the following recommendations:

- Additional safeguards over inventory processing for areas of Public Works;
- Revisions to update several departmental procedures and improve controls for Sanitation, Procurement and City Clerk offices;
- Changes in procedures to comply to reporting requirements of approved grant funds distributed by the Cultural Arts Council;
- Improve internal control processes and clarification of charges for Water and Sewer Impact Fees, Sanitation Impact Fees, Concurrency Mitigation Fees, Public Works Right of Way Permit Fees, Special Event Fees and Sanitation Fines;
- Improve process and verification of charges for Water and Sewer, Storm water, and Sanitation Residential billings;
- Strengthen oversight of compliance to the Beach Concession agreement;
- Improvement of internal controls over Fleet Division internal service charges; recording and processing State Forfeited Funds;
- Improve controls over donated leave and leave buy-back provisions;
- Confirmation of funds forwarded to Miami Beach Conservancy to be used for proper agency purpose and recommendations for improvement in internal controls;
- Verification of performance of valet parking operations and attended lots, and compliance with Parking Department procedures for Non-Revenue parking Permits.

Parking Monitoring Reviews

In the Parking area, the Division completed twenty-four meter, four attended lot cash operations and four coin room reviews during the past fiscal year. While our parking meter reviews identified an improvement in enforcement over the previous fiscal year, areas of enforcement still fell short of desired benchmarks. Operational procedures for attended lots were found to comply with the city's guidelines. In addition, coin room operations were functioning in accordance the city's procedures.

Sanitation Audits

In FY 2006/07 our part time position was expanded to a fulltime position dedicated to monitoring and auditing waste haulers. This effort led to the issuance of seven audit reports in fiscal year 2010/11 resulted in \$41,744 of audit assessments

Other Support

Additional support was directed to performing non-audit activities.

- Assistance was provided for Cleanliness Assessment Program
 - Input of Daily Assessment results.
 - Preparation of Quarterly reports.
 - Testing new automated assessment system and reports.
- Hurricane related grant monitoring responsibilities for the past fiscal year included:
 - Assisting FEMA and the State with their ongoing closeout for Hurricane Wilma 2005.
 - Preparation of Quarterly Reports to FEMA (still ongoing for Hurricane Wilma projects).
 - Monitoring each open project for completion and requested reimbursement.
 - Assisting Office of Inspector General with audit of FEMA funding received for Hurricanes Katrina and Wilma.

Additional monies recovered during the past fiscal year for these claims amounted to \$260,777 for Hurricane Wilma. Additional funds are pending as projects are completed. We anticipate that in fiscal year 2011/12 additional time will be spent on completing the request for payments and final closeouts for the 2005 storms.

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