

BIENNIAL REPORT 2019 – 2020



Providing Service to the Citizens and
Taxpayers of Broward County

Office of the County Auditor

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

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COUNTY AUDITOR'S PERSPECTIVE

I am pleased to present our Biennial Report for 2019 - 2020. As you know, after assuming the County Auditor position on June 12, 2017, I have refocused and transformed the Office to help maximize our value. During the past year, we again transformed our methods of working as we adjusted our work environment to cope with COVID-19. I am pleased to report that we were able to remain productive while protecting our employees and their families.

Much of the two-year period was focused on a major audit at Port Everglades. While it used much of our audit resources during the year, I firmly believe the audit is a big step toward being able to change the culture and dramatically improve Port operations. During 2020, a major focus was our audit of Animal Care. This audit will serve as a guide to improve many facets of shelter operations. Even with our audits of Port Everglades and Animal Care, we were able to remain productive with our audit resources.

“We issued 47 audit reports and 49 audit advisories, resulting in 376 recommendations, \$19.6 million in identified cost savings and additional revenues, \$6.7 million in questioned costs, and \$18.7 million available for other uses.”

We also provided value that is not reflected within the number of reports or cost savings. We continue to provide advisory and consultative services, including agenda review and contract negotiation support, and serve as a resource to County government. We are here to help improve government, plain and simple.

It is an honor to serve as Broward County Auditor. I hope you find this information helpful. If you have any questions or would like to discuss any aspect of this report, please contact me.

Respectfully submitted,



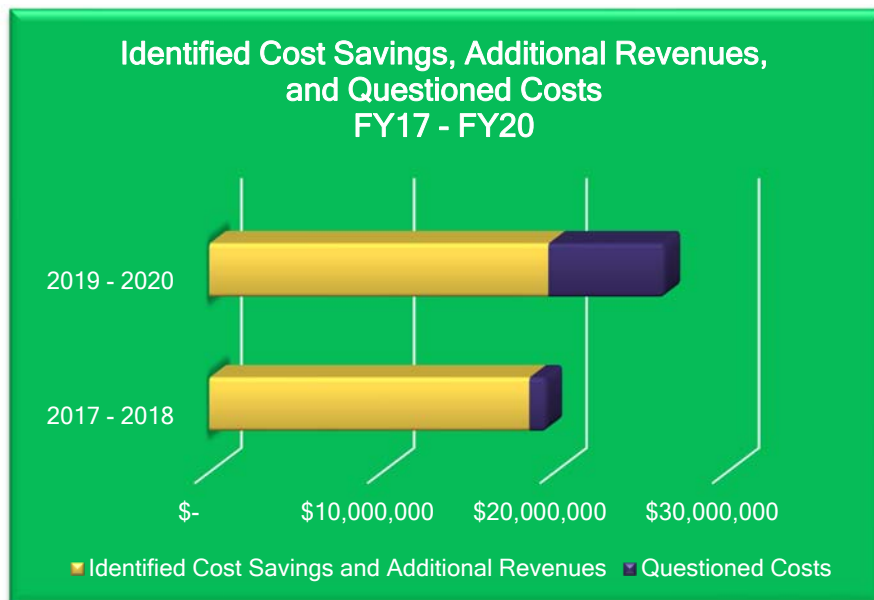
Bob Melton
County Auditor
January 6, 2021

ACCOMPLISHMENTS

Deliverables and Cost Savings

Fiscal years 2019 and 2020 were high performance, highly successful years as evidenced in the number, quality, and results of deliverables outlined.

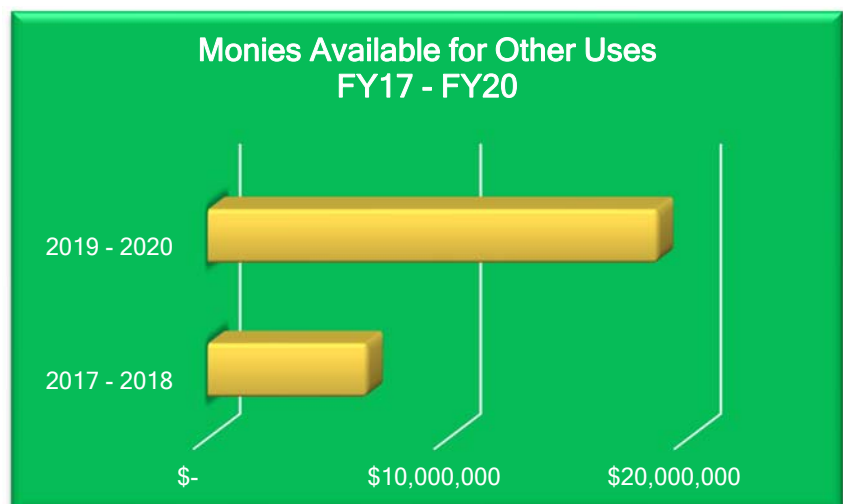
In fiscal years 2019 and 2020, the Office issued 47 audit reports and 49 audit advisories resulting in 376 recommendations, \$19.6 million in identified cost savings and additional revenues, \$6.7 million in questioned costs, and \$18.7 million available for other uses.



Identified Cost Savings include dollars returned or potential future cost avoidance if the County Auditor's recommendations are implemented. **Additional Revenues** include the potential for recovery of uncollected or uncharged revenues. **Questioned Costs** are costs or financial obligations incurred pursuant

to an alleged violation of law, regulation, contract, grant, or policy and procedures; costs or financial obligations not supported by adequate documentation; and/or the expenditure of funds where the intended purpose is unnecessary or unreasonable.

Monies Available for Other Uses includes identification of funds unnecessarily held or set aside for specified purposes.



Advisory Support Services

In accordance with the County Charter, the Office serves as a resource to County Government.

The Office performs various types of advisory support services that are not reflected within the number of reports or cost savings. The results of these services range from non-monetary audit findings and recommendations within audit reports to advice provided during consultative and other advisory engagements. Additional cost savings are often not quantified because the amounts are unknown or cannot be directly attributed to the services provided. For example, when providing selection and negotiation support services, the impact of our involvement often cannot be readily determined. A cost saving may be directly attributable to the Office of the County Auditor or partially attributable based on the team environment in which the savings are achieved. In some cases, the County Auditor's Office staff's mere presence and oversight during a negotiation may contribute to improved results. The Office provided technical and other advisory support in numerous negotiations during fiscal year 2019 and 2020. Examples of the projects in which we were involved are listed below:



Negotiation Support

- Convention Center Expansion and Headquarter Hotel Agreements with Developer, Headquarters Hotel Operator and Owner's Representative
- Optum Rx, Inc. Interim Agreement and Settlement Agreement
- Butterfly World
- Crime Lab/Medical Examiner Joint Facility Managing General Contractor Judicial Complex
- Port Crane Maintenance and Repair Agreement

Consulting Services

- Assistance reviewing architect and engineering overhead audit submittals and applying to the correct determination of multipliers and hourly rates
- Review and comment new Procurement Code Draft

- Review of Contract Shell Services Agreements
- Presentation to Small Business Development Advisory Board on overhead audit submittals and follow-up audit activity

The unquantified value provided is inherent throughout issued audit reports and advisory memos as well as advisory services that do not culminate in an issued deliverable.

Continued Enhancements

Under the leadership of the County Auditor, Bob Melton, the Office continues to capitalize and improve upon enhancements in operations. This includes annual preparation and issuance of a comprehensive risk assessment and audit plan. Comprehensive audits include performance and compliance objectives, where applicable, and an emphasis on identification of areas of potential additional revenue and cost-effectiveness. Our audit process continues to operate in accordance with Generally Accepted Governmental Auditing Standards (GAGAS) with a focus on high quality workpaper documentation and on-site presence. We continue to perform timely follow-up reviews of the status of previous recommendations. Our focus is improving government and helping to ensure wise use of taxpayer resources.

The Office has increased value by focusing on proactive audits and advisory services such as upfront reviews of CARES Act programs and participation in strategy meetings for selected procurements and RFP development. These proactive efforts allow for timely recommendations to ensure regulatory compliance and achieve upfront cost avoidance and savings. Other enhancements include increased utilization of data analytics and investigative software tools.

Professional staff continue to enhance skills through experience, certifications, and training. Staff achieved additional certifications in fiscal years 2019 and 2020 including Certified Internal Auditor, Certified Information System Auditor, and Certified Construction Auditor certifications. Staff also attended and actively engaged and presented in various continuing education events including events sponsored by the Florida Audit Forum, the Institute of Internal Auditors, and the National Association of Construction Auditors.

AUDIT REPORT SUMMARIES

The following summarizes each of the 47 Audit Reports issued in fiscal years 2019 and 2020:



Report No. 19-01: Audit of Valet Parking Services at Fort Lauderdale-Hollywood International Airport

*We conducted an audit of valet parking services at the FLL Airport. We concluded that the valet parking revenues have been received by the County and have been accounted for properly; however, SP Plus does not consistently comply with the contract, and BCAD does not provide adequate management oversight and contract administration.



Report No. 19-02: Follow-up Review of Transition Review of the Greater Fort Lauderdale Convention & Visitors Bureau

*We conducted a follow-up review of our transition review of the CVB. Of the nine recommendations in the report, we determined that five were implemented and four were partially implemented.



Report No. 19-03: Audit of Broward Addiction Recovery Center's (BARC) Information Technology Operations

* We conducted an audit of Broward Addiction Recovery Center's (BARC) information technology operations. We concluded that information technology general controls are not adequate for the ECHO and medDispense applications and applications do not comply with technology related requirements of the Health Insurance Portability and Accountability Act. We concluded that the medDispense system adequately supports BARC's business processes; however, the ECHO application does not.



Report No. 19-04: Audit of Advertising Services Contract at the Greater Fort Lauderdale Convention & Visitors Bureau

*We conducted an audit of the Starmark International, Inc. (Starmark) contract for Advertising Services at the CVB. We concluded that some Starmark expenditures are not reasonable and appropriate, and Starmark does not consistently comply with contract terms.



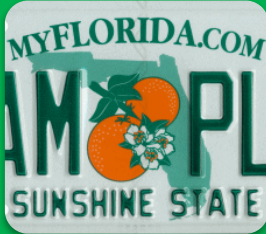
Report No. 19-05: Audit of Solid Waste and Recycling Services Division

*We conducted an audit of the Solid Waste and Recycling Services Division. We concluded that, except as noted in the report, receipts and disbursement are handled properly; however, improvement is needed regarding the cost-effectiveness of operations and establishment of fees.



Report No. 19-06: Audit of Consolidated Dispatch Costs at Broward Sheriff's Office

*We conducted an audit of the consolidated dispatch costs at Broward Sheriff's Office. We concluded that amounts charged to the County are actual costs incurred and staffing levels are reasonable, except as noted in our report.



Report No. 19-07: Audit of Driver's License and Motor Vehicle Record Data Exchange Usage by the Environmental and Consumer Protection Division

*We conducted an audit of the internal controls over Environmental and Consumer Protection Division's access and usage of the Driver's License and Motor Vehicle Record Data Exchange. We concluded that the use of DAVE complies with the terms of the Memorandum of Understanding (MOU) with DHSMV, and internal controls are adequate to ensure compliance.



Report No. 19-08: Audit of Backflow Assembly Devices & Testing at Port Everglades (Interim Report)

*We reviewed allegations related to backflow assembly testing as part of our Port Procurement audit. Because of the immediate need for corrective action, we issued an interim audit report. We substantiated the allegations related to backflow assembly testing and presented recommendations to improve and strengthen the controls at the Port.



Report No. 19-09 : Audit of the Cultural Division

*We conducted an audit of the Cultural Division. We concluded that grants are administered appropriately, funds are accounted for and handled properly; however, improvement is needed regarding oversight of the Public Arts and Design Program.



Report No. 19-10: Audit of Child Care Licensing and Enforcement

*We conducted an audit of the Child Care Licensing and Enforcement Section. Except as noted within our report, we concluded that the child care licensing process is performed effectively, according to laws and regulations. We conclude that all fees are assessed and handled appropriately.



Report No. 19-11: Review of Alamo Rent-A-Car at Fort Lauderdale-Hollywood International Airport

*We conducted a review of Alamo Rent-A-Car, Inc. (Alamo) at FLL Airport. We concluded that rental car revenues from Alamo have been received by the County and have been accounted for properly. However, Alamo did not consistently comply with the contract requirements, and some provisions in the current contract need to be clarified and revised in the future contract.



Report No. 19-12: Review of Hertz Corporation at Fort Lauderdale-Hollywood International Airport

*We conducted a review of Hertz Corporation (Hertz) at FLL Airport. We concluded that rental car revenues from Hertz have been received by the County and have been accounted for properly. However, Hertz does not consistently comply with the contract requirements, and some provisions in the current contract need to be clarified and revised in the future contract.



Report No. 19-13: Review of Payless Car Rental at Fort Lauderdale-Hollywood International Airport

*We conducted a review of Payless Car Rental (Payless) at FLL Airport. We concluded that rental car revenues from Payless have been received by the County and have been accounted for properly, and Payless generally complied with the contract requirements. However, some provisions in the current contract need to be clarified and revised in the future contract



Report No. 19-14: Follow-up Review of Special Review of Animal Care & Adoption Division Performance Records and Reporting

*We conducted a follow-up review of our Special Review of the Animal Care and Adoption Division Performance Records and Reporting. All six of the previous recommendations were implemented.



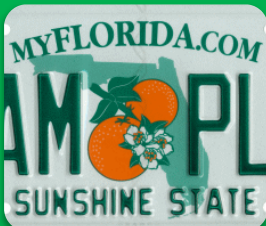
Report No. 19-15: County Auditor's Analysis of Broward County's Prescription Drug Coverage

*Due to the unique nature of prescription drugs claims, our Office contracted with a consultant to perform an analysis of the County's claims, including a review of current contract terms, overall cost comparisons to marketplace and coalition options, and the identification of cost savings alternatives. Based on this report, we provided several recommendations to strengthen prescription benefit agreement terms to increase vendor accountability and transparency.



Report No. 19-16: Audit of Community Partnerships Division: Homeless Initiative Partnership Section

*We conducted an audit of the Homeless Initiative Partnership Section of the Community Partnerships Division. We concluded that grants and contracts are administered in accordance with laws, regulations, and contract provisions; funds are accounted for and handled properly; and funds are used effectively to deliver appropriate, needed human services.



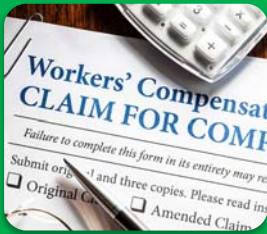
Report No. 19-17: Follow-up Review of the Audit of Driver and Vehicle Information Database Usage by the Risk Management Division

*We conducted a follow-up review of the Audit of Driver and Vehicle Information Database Usage by the Risk Management Division. We concluded all eight previous recommendations are no longer applicable as management has transferred the access, rights, and responsibilities of the Driver and Vehicle Information Database to the Human Resources Division.



Report No. 19-18: Follow-up Review of Audit of Quiet Waters Park Renaissance Festival

*We conducted a follow-up review of the Audit of the Renaissance Festival at Quiet Waters Park. We concluded that six of the previous recommendations were implemented and one was partially implemented.



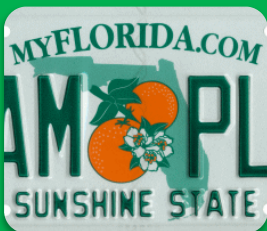
Report No. 19-19: Follow-up Review of Audit of Risk Management Division Workers' Compensation Section

*We conducted a follow-up review of our Audit of Risk Management Division Workers' Compensation Section. We concluded that ten of the previous recommendations were implemented and three were partially implemented.



Report No. 19-20: Follow-up Review of Audit of Topeekeegee Yugnee Park

*We conducted a follow-up review of the audit of Topeekeegee Yugnee (TY) Park. We concluded that eighteen of the previous recommendations were implemented, two were not implemented, and one is no longer applicable.



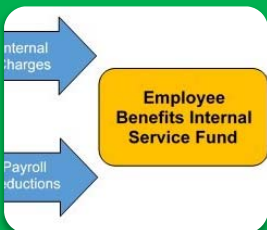
Report No. 19-21: Follow-up Review of the Audit of Driver's License and Motor Vehicle Record Data Exchange Usage by the Risk Management Division

*We conducted a follow-up review of the Audit of Driver's License and Motor Vehicle Record Data Exchange Usage by the Risk Management Division. We concluded that four previous recommendations were implemented, and one previous recommendation was partially implemented.



Report No. 19-22: Follow-up Review of Review of Aviation Real Property Leases at Fort Lauderdale-Hollywood International Airport

*We conducted a follow-up review of our review of Aviation Real Property Leases at Fort Lauderdale-Hollywood International Airport. We concluded that one previous recommendation was implemented, and two previous recommendations were not implemented.



Report No. 19-23: Follow-up Review of Review of Broward County Employee Benefits Internal Service Fund

*We conducted a follow-up review of the Review of the Broward County Employee Benefits Internal Service Fund. We concluded that all three of our previous recommendations were implemented.



Report No. 19-24: Follow-up Review of Audit of Tax Deed Sales Information Technology

*We conducted a follow-up review of the Audit of Tax Deed Sales Information Technology. We concluded that 14 previous recommendations were implemented, four previous recommendations were partially implemented, and one previous recommendation was not implemented.



Report No. 20-01: Audit of Audit of Transit Division's Information Technology Operations

*We conducted an audit of Information Technology Operations at the Transit Division. We concluded that general and application information technology controls are inadequate.



Report No. 20- 02: Follow-up Review of Audit of Tax Deed Sales Section

*We conducted a follow up review of our previous Audit of the Tax Deed Section of the Records, Taxes and Treasury Division. We concluded that 23 previous recommendations were implemented, and two previous recommendations were partially implemented.



Report No. 20-03: Audit of Community Partnerships Division: Health Care Services Section

*We conducted an audit of the Health Care Services Section of the Community Partnerships Division. We concluded that grants and contracts are administered in accordance with laws, regulations, and contract and grant provisions; funds are accounted for and handled properly; and funds are used effectively to deliver appropriate, needed human services.



Report No. 20-04: Audit of Community Partnerships Division: Children's Services Administration section

*We conducted an audit of the Children's Services Administration Section of the Community Partnerships Division. We concluded that grants and contracts are administered in accordance with laws, regulations, and contract and grant provisions; funds are accounted for and handled properly; and funds are used effectively to deliver appropriate needed human services.



Report No. 20-05: Audit of County-Owned Real Estate

*We conducted an audit of County-owned real estate managed by the Real Property Section of the Facilities Management Division. We concluded that the acquisition, nature, use, and plans for County real property is appropriate.



Report No. 20-06: Audit of Convention and Visitors Bureau Florida Sports Foundation Account

*We conducted an audit of the Convention and Visitors Bureau (CVB) Florida Sports Foundation Account. We conclude that all deposits remitted to the County were appropriately accounted for; however, we concluded that some disbursements were questionable regarding an appropriate public purpose or inadequately supported. An absence of internal controls allowed for inappropriate expenditures and questionable costs to occur.

911 Communication Update

Report No. 20-07: Audit of the E911 Fund

*We conducted an audit of the E911 Fund managed by the Office of Regional Emergency Services and Communications. We concluded that the E911 fund is being used appropriately. We concluded that the E911 database system security is reasonable. We concluded that the E911 database is updated timely.



Report No. 20-08: Follow-Up Review of Audit of Backflow Assembly Devices & Testing at Port Everglades

*We conducted a follow-up review of our previous Audit of Backflow Assembly Devices & Testing at Port Everglades. We concluded that seven previous recommendations were implemented, and one previous recommendation was partially implemented.



Report No. 20-09: Audit of Procurement and Operational Practices at Port Everglades

*We conclude gross mismanagement has occurred regarding Port procurement and operational practices. Some Port employees were misappropriating equipment, supplies and materials purchased using the County's P-Cards. In addition, P-Card misuse was commonplace with grossly inadequate P-Card procedures, processes, and controls. We conclude that work order and inventory internal procedures and controls were not only grossly inadequate, but nonexistent when this audit was initiated. We conclude that Port employees used County-owned backflow test kits for personal business outside the Port. Controls over disposal of wastewater in Port facilities are not adequate, and dumping may have occurred, which is not in compliance with laws and regulations. Leased space in the Foreign Trade Zone is not accounted for appropriately, with grossly inadequate controls.

Because of the grossly inadequate procedures and controls, additional fraud and misappropriation of resources other than those identified during the audit could be occurring without detection. We can provide no reasonable assurance that all such instances have been identified. Our report contains a total of 84 recommendations for improvement. Management agrees or partially agrees with all recommendations for improvement. In October and November 2019, four former County employees and one company owner involved in the fraud were sentenced to federal prison and ordered to pay more than \$600,000 in total restitution.



Report No. 20-10: Follow-up Review of Audit of the Cultural Division

*We conducted a follow-up review of the Audit of the Cultural Division. We concluded that one previous recommendation was implemented, four previous recommendations were partially implemented, and two previous recommendations were not implemented.



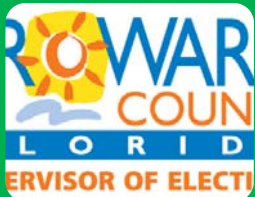
Report No. 20-11: Follow-up Review of Airport Parking Revenues and Parking Information Systems

*We conducted a follow-up review of our Review of Airport Parking Revenues and Parking Information Systems. We concluded that 16 previous recommendations were implemented and 7 previous recommendations were partially implemented.



Report No. 20-13: Audit of Water and Wastewater Services Delinquent Collection and Enforcement Process

*We conducted an audit of the Water and Wastewater Services Division's Delinquent Collection and Enforcement Process. We concluded that delinquent account enforcement activity is reasonable to ensure appropriate collection of billed amounts; and account adjustments, settlements, and write-offs are performed in accordance with laws, rules, regulations, and good business practice. Improvement is needed over shut-off enforcement, authorization over account adjustments, and establishment of enforcement strategies.



Report No. 20-14: Estimated Financial Impact of Proposed Charter Amendment on the 2020 General Election Ballot

*We prepared the estimated financial impact for each of the three (3) Broward County Charter amendments set forth for voter consideration at the 2020 General Election.



Report No. 20-15: Audit of Records, Taxes and Treasury Division Auto Tags Section

*We conducted an audit of the Auto Tags Section of the Records, Taxes and Treasury Division. We concluded that auto tag licenses are issued, renewed, and enforced in accordance with laws, policies, and best practices and that all monies are accounted for and handled properly.



Report No. 20-15: Report for Agreed-Upon Procedures for Petroleum Wharfage Revenue Verification at Port Everglades

*We performed an Agreed-Upon Procedures for Petroleum Wharfage Revenue Verification. We noted no exceptions as a result of applying the Agreed-Upon Procedures.



Report No. 20-16: Audit of Water and Wastewater Services Customer Account Adjustments

*We conducted an audit of Water and Wastewater Services customer account adjustments. We concluded that customer account adjustments are appropriate. We concluded that improvement is needed to policies and procedures.



Report No. 20-17: Follow-up Review of Audit of Consolidated Dispatch Costs at Broward Sheriff's Office

*We conducted a follow-up review of our Audit of Consolidated Dispatch Costs at Broward Sheriff's Office. We concluded that five previous recommendations were partially implemented, and one previous recommendation was not implemented.



Report No. 20-18: Follow Up Review of the Audit of Courthouse Security Costs

*We conducted a follow-up review of the Audit of Courthouse Security Costs. We concluded that none of the previous recommendations were implemented. This report is confidential information exempt from public disclosure pursuant to Section 119.071(3)(a), Florida Statutes.



Report No. 20-19: Follow-up Review of Audit of Drivers' License and Motor Vehicle Record Data Exchange Usage by the Environmental and Consumer Protection Division

We conducted a follow-up review of our Audit of Drivers' License and Motor Vehicle Record Data Exchange Usage by the Environmental and Consumer Protection Division. We concluded that all eight of our previous recommendations were implemented.



Report No. 20-20: Follow-up Review of the Audit of the Solid Waste and Recycling Services Division

*We conducted a follow-up review of the Audit of the Solid Waste and Recycling Services Division. We concluded that three previous recommendations were implemented, one previous recommendation was partially implemented, and one previous recommendation was not implemented.



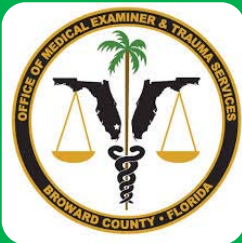
Report No. 20-21: Follow-up Review of the Audit of the Contractor Licensing Enforcement Section within the Building Code Services Division

*We conducted a follow-up review of our Audit of the Contractor Licensing Enforcement Section within the Building Code Services Division. We conclude that 25 previous recommendations were implemented, four previous recommendations were partially implemented, three previous recommendations were not implemented, and three previous recommendations were not applicable.



Report No. 20-22: Follow-up Review of the Medical Claims Audit, Two Years Ended December 31, 2016

*We conducted a follow-up review of the Medical Claims Audit, Two Years Ended December 31, 2016. We conclude that one previous recommendation was implemented, and one previous recommendation was partially implemented.



Report No. 20-23: Follow-up Review of the Performance Review of the Office of the Medical Examiner and Trauma Services

*We conducted a follow-up review of the Performance Review of the Office of the Medical Examiner and Trauma Services. We conclude that of five recommendations, two were implemented and three were partially implemented. The status of each of our recommendations is presented in this follow-up report.

AUDIT ADVISORY SUMMARIES

The following summarizes each of the 49 Audit Advisories issued in fiscal year 2019 and 2020. Audit Advisories that involve significant or Board related matters are issued to the Board whereas Audit Advisories that pertain to management level issues are distributed to appropriate County management.



Advisory 115: Assessment of Alleged Payroll Direct Deposit Fraud

*We performed an assessment of the alleged payroll direct deposit fraud that was discovered between June 4, 2018 and July 15, 2018, within the Payroll Section of the Accounting Division. We substantiated the concern that inappropriate direct deposit changes were both attempted and processed by County personnel resulting in overpayments and theft of employee pay.



Advisory 116: Assessment of Alleged Timekeeping and Payroll Fraud in the Transit Division

*We performed an assessment of alleged timecard and payroll fraud at the Transit Division (Transit). We substantiated the concern of inappropriate adjustments to employees' timecards by Jeffrey Scott. We found the concerns of incorrect overtime calculations and leave hours taken not deducted from accrued leave balances to be unfounded.



Advisory 117: Follow Up to Interim Recommendations for the Port Everglades Procurement Audit

*We conducted a follow up review on an advisory memo issued on August 8, 2018, which noted significant control weaknesses over work order and inventory systems at Port. We concluded these suggestions made in the prior advisory memo have not been implemented to date, and again suggested management immediately implement controls.



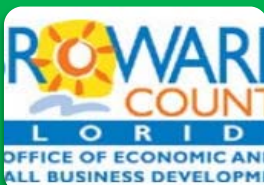
Advisory 118: Agenda Item No. 61 Change Order #1 to Agreement No. X1349802P1

*We reviewed the above referenced agenda item and attended negotiations. The contractor did not request or receive advance approval to self-perform work and was not listed on "pre-qualifications report(s) submitted by the contractor to the Port. The contractor will be paid \$1,055,297 in fees on the portion of work to be completed by a member of the joint venture company.



Advisory 119: Solid Waste and Recycling Hauling and Disposal Cost Survey

* In response to a Commission request, we conducted a survey of solid waste and recycling hauling and disposal costs incurred by thirty municipalities within Broward County and the Broward Municipal Services District. The survey reported costs for residential solid, bulk, and yard waste and recycling.



Advisory 120: CBE Participation Goal Payments by Sierra-Cedar, Inc. for Centralized Enterprise Resource Planning Solution

*We examined amounts paid to County Business Enterprise (CBE) vendors by Sierra-Cedar, Inc. We found that, as of February 6, 2019, Sierra-Cedar, Inc. was 0.71% below its required CBE participation level of 10%.



Advisory 121: Agenda Item 45 - Bid No. PNC2117205C1 - Utility Analysis Zone

* We issued Advisory #121 as additional material to the March 5, 2019, Agenda Item 45, for the recommendation to award a fixed contract to Man-Con, Incorporated (Man-Con). Our Advisory noted that Giannetti Contracting Corporation (Giannetti)'s good faith efforts may have met the CBE goal and that the award to Man-Con would result in an additional \$400,836 in expenditures of County Funds over Giannetti's bid.



Advisory 122: RFP R1277902P1, Airport Planning Consultant Services, Ricondo and Associates, Inc. and Kimley Horn and Associates, Inc.

*We reviewed information submitted by Nova Consulting Inc. (Nova), a subconsultant to each of the above listed prime consultants. We found that the information submitted to be non-compliant with contract requirements and did not recommend its use to modify Nova's current billing rates.



Advisory 124: Assessment of Alleged Purchasing Card and Travel Expense Abuses, as well as Inadequate Controls of Cash and Personal Information at the Animal Care & Adoption Division.

*We performed an assessment of the above stated allegations. We found the concerns of P-Card and travel expense abuses to be unsubstantiated. We substantiated concerns of inadequate safeguards over cash and personally identifiable information.



Advisory 125: Assessment of Alleged Purchasing Irregularities for Relocation and Repair Services of Hydraulic Cylinders at Port Everglades

*We performed an assessment of alleged purchasing irregularities for relocation and repair services of hydraulic cylinders at Port. We concluded that Port management was aware of the relocation and repair of hydraulic cylinders between August and October 2018. We also concluded that Port staff did not follow Port's internal requisition procedure and County's centralized purchasing process to relocate, open and inspect the cylinders before the Purchase Order was approved.



Advisory 126: Inappropriate Lack of Reduction to County Employee Sick Leave Balances

*We reviewed payroll leave balances and noted gross errors affecting employees' sick leave balances. We noted approximately 30,000 hours of family illness leave, with a total estimated value of over \$900,000 that were not reduced from sick leave balances.



Advisory 127: Assessment of Alleged Hiding of Buses During the Federal Transit Administration 2018 Triennial Review

*We performed an assessment of alleged hiding of buses during the Federal Transit Administration (FTA) Fiscal Year 2018 Triennial Review. The assessment was predicated on a complaint alleging that two Transit employees were part of a scheme in June 2018 to help Transit officials hide buses from the FTA during the Triennial Review. We determined the allegation was unfounded.



Advisory 128: Fiscal Year 2020 Commission Compensation - Effective October 1, 2019

*Each year, the Florida Legislature's Office of Economic and Demographic Research (EDR) publishes their calculation of the salaries of County constitutional officers. The annual salary for members of the Broward County Board of County Commissioners for the fiscal year ending September 30, 2020, is calculated at \$101,001. We reviewed the salary formula methodology and agreed with the EDR's calculation.



Advisory 129: School Violence Prevention Program (SVPP) Grant Award Status Update

*We reviewed the status of the U.S. Department of Justice, Community Oriented Policing Services, School Violence Prevention Program (SVPP) Grant and Subrecipient Agreement between Broward County and the School Board of Broward County. Although not in violation of the agreements, the School Board has not met its planned timeframe. Only eight cameras have been installed at two schools as of September 30, 2019, and the School Board has not submitted any reimbursement requests.



Advisory 130: Damage Claim Collections

*We reviewed the process related to reimbursements of Damage Claims. We found that monies collected are appropriately applied to Water and Wastewater Services fund by the Risk Management Division; however, tracking and collection efforts are not adequate to ensure all claims are collected.



Advisory 131: RLI# R0900601R1, Consultant Services for Terminal Modernization, Gresham Smith and Partners, Inc.

*We reviewed Gresham Smith and Partners (GSP), request to add Graef-USA, Inc. (Graef), as a subconsultant to their current agreement. We found subconsultant Graef has submitted a FAR audit in accordance with the terms of agreement and we do not object to use of the Exhibit B document submitted for proposed subconsultant Graef.



Advisory 132: Agenda, Item 83, Notice of Hearing for Amending Section 31 ½-75 of the Broward County Code of Ordinances

*We issued Advisory #132 as additional material to the November 5, 2019, Agenda Item 83, to provide recommendations regarding the proposed amendments to Section 31½-75 of the Broward County Code of Ordinances, relating to the Charter County and Regional Transportation System Sales Surtax. Our advisory noted agreement with certain proposed language changes and advised further clarification of another section. We also proposed a new section stating, "The Office of the County Auditor shall provide oversight regarding the selection of all external audit services retained by County for projects funded by Transportation Surtax proceeds and shall serve as Contract Administrator."



Advisory 133: Bid #GEN2119422P1, Communications and Marketing Services

*We issued Advisory #133 to communicate our concerns and recommendations regarding #GEN2119422P1, Communication and Marketing Services for implementation of the Transportation Surtax Plan. We recommended the rejection of all proposers, and the issuance of a new solicitation which modifies the scope of services to improve vendor accountability, utilizes an appropriate hourly pricing schedule, and makes adjustments to improve the consistency of responses, as well as the avoidance of fixed retainer based fees in the future.



Advisory 134: Agenda Item #28, License and Concession Agreement between Broward County and Butterfly World, Ltd.

*We issued Advisory #134 as additional material to the January 28, 2020, Agenda Item 28, to provide recommendations regarding the proposed amendments to the agreement. We recommended Article 15 be amended to re-include standard audit contract language and Article 3.7 be amended to allow for unrestricted County access to County property licensed to the Licensee.



Advisory 135: Bid #GEN2119422PI, Communications and Marketing Services

*We issued Advisory #135 as additional material to the March 10, 2020, Agenda Item 52, to clarify our concerns and recommendation to reject all proposals and issue a new solicitation due to lack of accountability and deficiencies in the RFP.



Advisory 136: RFP No. PNC21204151P1, Port Everglades Bulkhead Replacement Project-Group 1

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 137: RFP No. PNC2120376P1, Consulting Services for Pine Island Road from Griffin Road to Nova Drive

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 138: RFP No. PNC2120561P1, Consultant Services Central HAC & North HAC Wind Retrofit & Improvements

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 139: RFP No. TRN2120103PI, Service Revision and Comprehensive Operational Analysis of the Transit System

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 140: School Violence Prevention Program (SVPP) Grant Award Status Update

*We reviewed the status of the U.S. Department of Justice, Community Oriented Policing Services (COPS), School Violence Prevention Program (SVPP) Grant and Subrecipient Agreement between Broward County and the School Board of Broward County. This Advisory provides the status of the SVPP Grant as of December 31, 2019: the School Board installed 103 out of 145 (71%) cameras, installed cameras at 27 out of 45 (60%) planned schools, and utilized \$247,327 out of \$465,994 (53%) grant funds.



Advisory 141: Conflict of Interest regarding Metropolitan Planning Organization and Surtax Funded Programs

*Advisory memorandum to the County Administrator to communicate our serious concerns about the Broward Metropolitan Planning Organization's (MPO) conflict of interest involving surtax funding. We recommended the County maintain Conflict of Interest language in its Interlocal Agreements with municipalities which prohibits municipalities from receiving surtax funding that have engaged the MPO for services directly or indirectly relating to any of the projects.



Advisory 142: Interim Recommendations for the Animal Care and Adoption Division Audit

*Advisory memorandum to the County Administrator concerning areas where significant improvements are needed that require immediate corrective action by management.



Advisory 143: GFLCVB Draft Policy and Procedure Review

*Advisory memorandum to the Senior Vice President of Administration, Greater Fort Lauderdale Convention and Visitors Bureau (GFLCVB) concerning our comments and suggestions for the GFLCVB Draft Policy Procedures.



Advisory 144: Draft RFP No. PNC2120799P1, Roofing and Waterproofing Consultant Services

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 145: Draft RFP No. OPN2120459P1, Naming Rights Study for Broward County Stadium and Central Broward Park Amenities

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 146: Draft RFP No. PNC2120534P1, Consultant Services Port Everglades Administration Building Mech. Systems

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 147: R0900601R1, Gresham Smith & Partners' Request to add Subconsultant

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 148: Draft RFP No. TRN2120307P1, Transit Systemwide Study, Planning and Preliminary Design

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 149: Inappropriate Storage of Credit Card Data and Personally Identifiable Information at the Animal Care & Adoption Division

*Advisory memorandum to the County Administrator concerning areas where significant improvements are needed that require immediate corrective action by management. Confidential information exempt from public disclosure pursuant to Section 119.0713(2), Florida Statutes



Advisory 150: Estimated Financial Impact of Proposed Charter Amendments on the 2020 General Election Ballot

*The purpose of this memo was to advise that the Proposed Revisions placed as additional material to the June 16, 2020 Agenda Items 81, 82, and 84 do not modify our previously determined estimated financial impacts of the Proposed Charter Amendments.



Advisory 151: R0900601R1, Gresham Smith & Partners' Request to add Subconsultant

*Advisory memorandum to the Construction Project Management Supervisor concerning Gresham Smith & Partners' (GSP) request to add subconsultant, Wood Environmental & Infrastructure, Inc (Wood) to their agreement. We found subconsultant Wood has submitted a FAR audit in accordance with the terms of agreement and an incorrectly completed Exhibit B document.



Advisory 152: Estimated Financial Impact of Proposed Charter Amendments on the 2020 General Election Ballot

*The purpose of this memo is to provide the estimated financial impact of proposed Charter Amendments on the 2020 General Election Ballot: Parks Charter Amendment, Public Safety Purposes During Emergencies and Parks Charter Amendment, Emergency Communications Facilities. We conclude that the proposed Charter Amendments have no financial impact.



Advisory 153: Draft RFP No. GEN2120797P1, Website Design and Hosting Services for CVB, Airport and Seaport

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



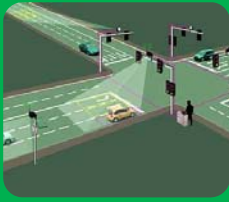
Advisory 154: Janitorial Services Agreement for the Fort Lauderdale-Hollywood International Airport (RFP No. BLD2117566P1)

*Advisory memorandum to the Aviation Chief Operating Officer to communicate our concerns regarding the agreement language and provide our corresponding suggestions. We also recommended development of policies and procedures to evaluate the contractors' performance and establish a method by which the evaluation outcomes are tied to the Disincentive Program, and review and evaluate contractors' daily, weekly, and monthly labor reports, and document any staffing adjustments based on the BCAD staff evaluation and airport operational needs.



Advisory 155: Draft RFP No. TEC2120719P1, E911 GIS Data Assessment and Remediation

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. interpretation of the scope of work.



Advisory 156: RFP No. PNC2121056P1, Design of Hallandale Beach Blvd and US-1 Adaptive Traffic Control Systems

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 157: RFP No. PNC2120792P1, Consultant Services for Aviation Planning and Advisory Services

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 158: Draft RFP No. TRN2121324P1, CEI Services for Countywide Transit Bus Stop Infrastructure

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 159: RFP No. PNC2121497P1, Countywide Intersection Improvements Prioritization Study

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 160: School Violence Prevention Program (SVPP) Grant Award Status Update

*We reviewed the status of the U.S. Department of Justice, Community Oriented Policing Services (COPS), School Violence Prevention Program (SVPP) Grant and Subrecipient Agreement between Broward County and the School Board of Broward County. This Advisory provides the status of the SVPP Grant as of June 30, 2020: the School Board installed 201 instead of 145 cameras that were planned, installed cameras at 44 out of 45 (98%) planned schools, and utilized \$448,804 out of \$465,994 (96%) grant funds.



Advisory 161: RFQ No. TEC2120637R1, Countywide Risk Assessment and Resilience Plan

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



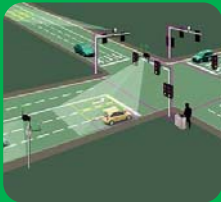
Advisory 162: Funding Assistance for Driver and Safety Education

*Advisory memorandum to the Director of the Community Partnerships Division regarding a complaint from a school board employee regarding the amount of funding distributed by the Broward County Community Partnerships Division (County) to the School Board of Broward County (School Board) under the "Agreement between Broward County and the School Board of Broward County, Florida for Funding Assistance for Driver and Safety Education" (Agreement). Based on our limited review, we did not note any withholding of funds by the County.



Advisory 163: RFP No. GEN2121107P1, Third Party Administration of Coverage for COBRA, Retirees, Domestic Partners

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 164: RFP No. PNC2121680P1, Design Services of Adaptive Traffic Control Systems

*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests.



Advisory 165: Fiscal Year 2021 Commissioner Compensation - Effective October 1, 2020

*Each year, the Florida Legislature's Office of Economic and Demographic Research (EDR) publishes their calculation of the salaries of County constitutional officers. The annual salary for members of the Broward County Board of County Commissioners for the fiscal year ending September 30, 2021 is calculated at \$105,239. We reviewed the salary formula methodology and agreed with the EDR's calculation.

OFFICE OVERVIEW

The Office of the County Auditor (Office) conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship, and improving government operations.

Authorities and Responsibilities

The County Charter (Broward County, Florida, Code of Ordinance, Part I, Charter, Article IV) established the Office of the County Auditor. The County Auditor shall serve for a period of five (5) years and is nominated by an independent board, subject to ratification by a majority of the Broward County Board of County Commissioners.

The Broward County Charter provides that the County Auditor shall follow government auditing standards and be responsible for the internal audit functions of the County. This shall include review of business practices, procedures, internal controls, and procurement practices which are used, employed, and promulgated by the County Commission. The County Auditor has the authority to conduct financial and compliance, economy and efficiency, and performance audits of County government and County officials with written reports submitted to both the County Commission and the County Administrator. All conclusions, issues, findings, and recommendations are advisory only. The County Auditor has free and unrestricted access to County government employees, officials, records, and reports; and, where appropriate, may require all branches, departments, and officials of County government to provide oral and written reports and to produce documents, files, and other records.

The County Auditor also supports the County Commission through review and analysis of Commission agenda items prior to Board meetings, attendance at Board meetings and workshops, and upon Commissioner Request, review of any matter related to County business.

County Auditor



Robert "Bob" Melton assumed the position of Broward County Auditor on June 12, 2017. His appointment was ratified unanimously by the Board of County Commissioners on May 9, 2017.

Prior to his appointment, Mr. Melton came from the Lake County Clerk of Courts where he served as Inspector General and was formerly Director of Internal Audit. He has more than 30 years of state and local government experience conducting audits. Mr. Melton has served on many boards, including Chair of the Florida Audit Forum, Treasurer of the Board of Governors of the Association of Local Government Auditors, and International Government Relations Committee of the Institute of Internal Auditors.

Mr. Melton's previous experience includes General/Chief Audit Executive at Pinellas County Clerk of Courts, City Auditor for the City of Dallas, Director of County Audit for Orange County, Florida, and Director of Audits for the State Auditor's Office in Jefferson City, Missouri.

Mr. Melton holds the following certifications:

- Certified Public Accountant
- Certified Internal Auditor
- Certified Fraud Examiner
- Certified Inspector General

He received a Bachelor of Science in Business Administration from Southeast Missouri State University and a Master of Public Administration from the University of Missouri.

Mission and Core Values

Our mission is to improve government and preserve the public trust by providing independent, comprehensive audits designed to add value and improve County operations and contracts. We strive to educate citizens and policymakers regarding the operation of their government.

Our staff is committed to:

- being objective and independent in all assigned tasks.
- acting in a professional and ethical manner always.
- doing consistently reliable, credible, and meaningful work.
- treating all stakeholders with respect, courtesy, and fairness.
- fostering a team spirit that encourages everyone's personal and professional growth.
- taking pride in our work and establishing effective working relationships with all stakeholders.
- striving for excellence in everything we do.

Professional Standards



The Office adheres to Generally Accepted Government Auditing Standards (GAGAS / Standards / Government Auditing Standards) established by the U.S. Government Accountability Office in all applicable audits it performs. These standards are intended for audits of governmental organizations' programs, activities, and functions, as well as for government funds received by non-government organizations. The standards pertain to the auditor's

professional qualifications, the quality of the audit work, and the characteristics of audit reports. A premise of the standards is the concept of accountability. They state that officials and employees who manage government programs must render a full account of their activities to the public and that this concept is inherent in the governing process of this nation.

SERVICES

The Office serves as a resource to County Commissioners, Broward County's residents, County management, and other stakeholders through the performance of audits and advisory services.

Audits

The Office performs audits in accordance with government auditing standards. Audit engagements, as specified by the standards, include:

- Financial audits.
- Attestation-level examination, review, and agreed-upon procedures engagements and reviews of financial statements.
- Performance audits.



Most audits performed by the Office are performance audits. Performance audits provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability.

Performance audit objectives vary widely and include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and prospective analyses. Audit objectives may also pertain to the status or condition of a program. These overall objectives are not mutually exclusive. For example, a performance audit with an objective of determining or evaluating program effectiveness may also involve an additional objective of evaluating the program's internal controls.

Accordingly, audits often include multi-disciplinary approaches, expertise, and skillsets such as compliance, information technology, financial, construction, and performance outcome measurement.

Deliverables take the form of audit reports issued to management and the Board of County Commissioners.

Advisory Services

The Office performs advisory services to the Board of County Commissioners and/or County management. As stipulated in the County Charter:

- The County Auditor may provide a written report or opinion on any transaction or business practice relating to County government.
- The County Auditor shall be responsible for the performance of such other duties assigned by the County Commission.
- The County Auditor shall review any matter related to County business upon the request of a Commissioner.
- The County Auditor shall serve as a resource for County government.



Advisory Services include:

<p>Agenda Review and Commissioner's Requests</p>	<p>The Office reviews the Board's bi-weekly meeting agenda for reasonableness and completeness of the information presented and evaluates the merits of the proposed transactions. County Auditor staff perform additional research as necessary and pose informal and formal questions to management. Issues may be identified that lead to the revision or removal of items for further review. Key items identified through agenda review are also considered in the annual risk assessment.</p>
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Vendor Selection and Negotiation Support	Vendor Selection and Negotiation Support assists committees and staff in the process of obtaining goods and services. Our participation is intended to oversee adherence with County procurement policies and procedures and assist staff in obtaining fair and reasonable agreements in the best interest of County residents. We often field questions from staff regarding contract terms, negotiation meeting preparation, and other business issues.
Consulting Services	Consulting services usually culminate from management requests and often include research, analysis, and other services agreed upon with management.
Administration of External Audits	The Office serves as the Contract Administrator for the external audit, where each fiscal year a contracted audit firm audits the County's financial statements.
Litigation Support	In response to specific requests from the County Attorney's Office, the Office provides litigation support, typically in the form of financial analysis.
Risk Assessment Activities	Annual risk assessments include soliciting input from the Board of County Commissioners and management in order to develop a risk-based approach in allocating staffing resources.
Transportation Surtax Support	The Office attends Surtax Oversight Board meetings and has provided advisory services and support as Surtax funded programs move forward.

Deliverables for these activities are often informally provided, such as resolution of issues relative to agenda item inquiries or verbal communications provided during a contract negotiation. Deliverables may also take the form of audit advisory memoranda issued to the Board of County Commissioners and/or management.

RESOURCES

The Office employs professional staff to accomplish its mission. The County Auditor, Bob Melton, has established and utilizes a senior management team to build and maintain a professional workforce and direct the activities of the Office. Mr. Melton and his team have implemented processes for the recruitment, hiring, continuous development, assignment, and evaluation of staff to ensure the workforce has the essential knowledge, skills, and abilities necessary to conduct the engagements. In accordance with government audit standards, elements such as integrity, objectivity, proficiency, due professional care, and professional judgement are paramount.

Management Team

Supporting the County Auditor is an experienced management team, with many years of experience in auditing.



Education:

Master of Business Administration, Nova Southeastern University

Bachelor of Accounting, Florida International University

Time with Broward County:

16 years

Certifications:

Certified Public Accountant

Ms. Ulett started with Broward County 16 years ago and currently serves as the Deputy County Auditor. She assists in overseeing all audit staff within the Office. She reviews audit reports and memoranda and works with County Administration to coordinate audit projects until final report presentation to the Board.

Prior to joining the County, Ms. Ulett had more than 10 years of auditing and management experience in public accounting. She worked with Ernst & Young, LLP for six years and served as a Senior Manager performing audits of public and private companies, federal and state grant programs, and local governments.



Jed Shank
Audit Manager

Education:

Master of Accounting, University of Notre Dame

Bachelor of Business Management, University of Florida

Time with Broward County:

16 years

Certifications:

Certified Public Accountant
Certified Internal Auditor

Mr. Shank is a dedicated public servant with expertise in auditing and local government operations. He successfully manages teams of audit professionals to efficiently produce meaningful, and cost-effective recommendations.

Mr. Shank performs agenda review, contract negotiation, litigation support, and other advisory services. He serves as Project Manager for the County's external audit contract and supervises many of the Office's administrative functions.

Prior to joining the County, Mr. Shank had three years of experience in public accounting. He also served six years on the Oakland Park City Commission, including one year as Mayor. He currently serves as Vice-Treasurer for the Institute of Internal Auditors Palm Beach County Chapter.



Yan Jiang
Audit Manager

Education:

Master of Accounting, Nova Southeastern University
Bachelor of Architecture, Tianjin Institute of Urban Construction

Time with Broward County:

13 years

Certifications:

Certified Public Accountant

Ms. Jiang has over 10 years of professional experience in compliance, financial, and contract auditing.

Her experience includes successfully conducting and managing numerous complex audits. She also conducts agenda review, litigation support, and other advisory services for the Aviation Department, Port Everglades Department, and Greater Fort Lauderdale Convention & Visitors Bureau.

**Education:**

Master of Business Administration,
Bowling Green State University

Bachelor of Management Information
Systems, Florida Memorial University

Time with Broward County:

5 years

Certifications:

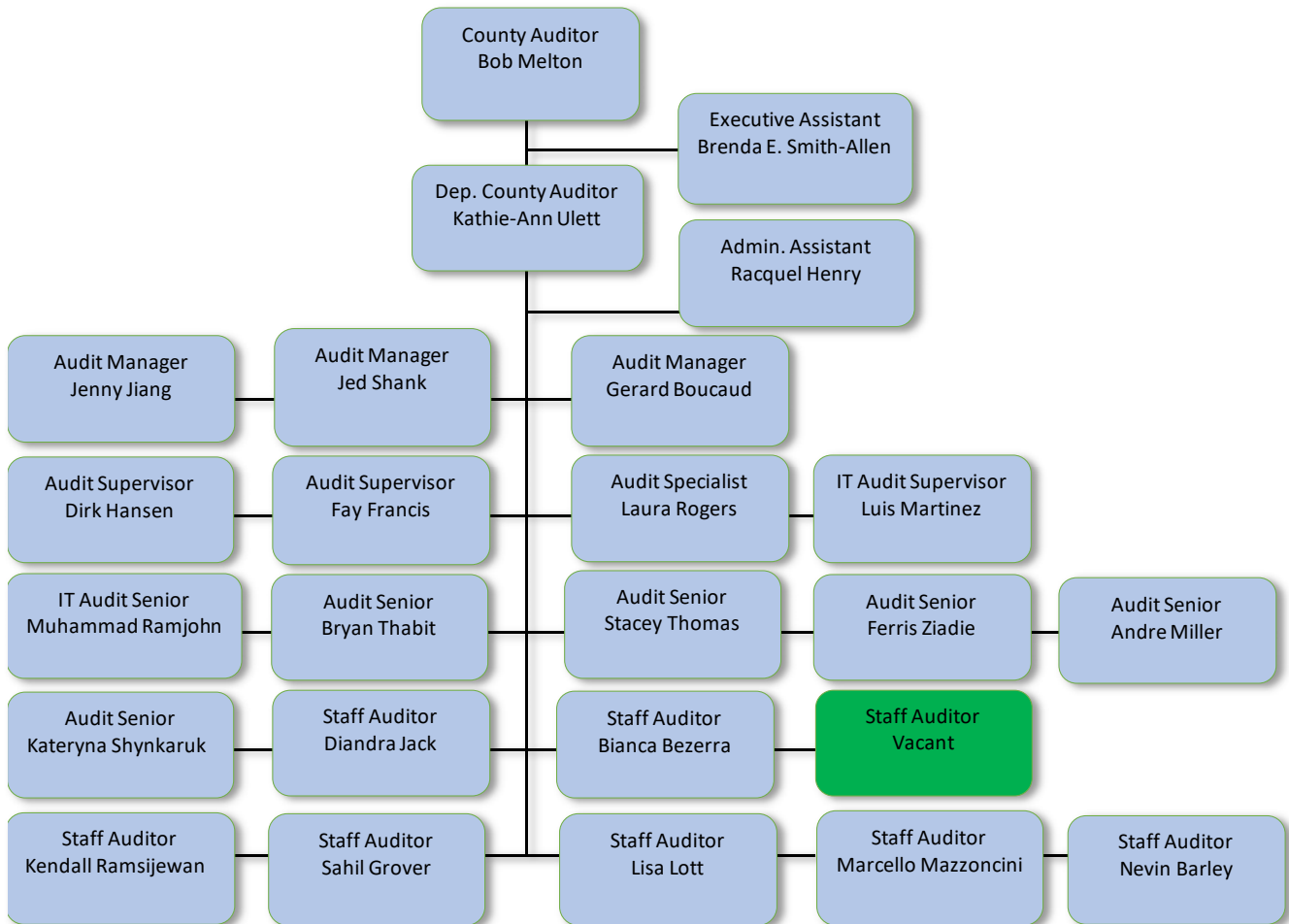
Certified Internal Auditor
Certified Information Systems Auditor
Certified Data Privacy Security
Engineer

Mr. Boucaud manages professional auditors in the review and evaluation of activities and business processes for compliance with laws, rules, professional standards, and County policies and procedures. He is responsible for managing independent and objective appraisals of County activities to determine efficiency, effectiveness, and compliance with applicable laws, regulations, procedures, and good management practices.

Prior to joining the County, Mr. Boucaud had over 10 years of experience in Information Technology Auditing with a public accounting firm.

Organizational Chart

The Office consists of 25 professional positions, as shown in the organizational chart below.



Professional Development and Certifications

In accordance with government audit standards, the Office promotes and incorporates processes for the continuous development of the professional workforce. The Standards require that auditors collectively have the essential knowledge, skills, and abilities for each engagement. The Standards further require that auditors complete 80 hours of continuing professional education (CPE) in every 2-year period.

Training programs include in-house presentations, courses offered by the County or other local personnel, webinars, and seminars offered by educational institutions, professional



organizations, etc. Our Office, as well as all applicable County employees, are eligible to receive 24 hours of CPEs from our external audit firm. Topics range from audit practices and standards to more specific fields such as information technology and construction auditing. Training may also be specific to upcoming planned audits.



Emphasis is placed on staff obtaining and maintaining professional certifications. Staff members who do not hold professional certificates are encouraged to become certified. Those who are certified are encouraged to obtain additional certifications.

As shown below, staff members hold 36 professional certifications.

Professional Certifications	Quantity
Certified Public Accountant	10
Certified Internal Auditor	7
Certified Inspector General	1
Certified Fraud Examiner	3
Certified Data Privacy Security Engineer	2
Certified Information Systems Auditors	3
Certified Government Audit Professionals	2
Certified Government Finance Officer	1
Certified Construction Auditor	4
Certified Controls Specialist	1
Certified Internal Controls Auditor	1
Water Treatment Plant Operator - Class C	1
Total Professional Certifications	36

AUDIT PLAN

To ensure the most efficient and effective use of audit staff resources, it is essential that areas selected for audit be carefully considered. Since the audit function, like other governmental functions, should provide the maximum benefit to Broward County citizens and taxpayers, audits should be conducted which will ultimately result in the most benefit. Because of the large number of possible areas to audit throughout the County and limited staff resources to audit them, a careful audit selection process should be in place. Such a strategic planning process has been conducted and used in determining the audit plan. The methodology of selecting audits and the areas selected for audit are presented below.

Sources of Areas Selected for Audit

Areas selected for audit can come from a variety of sources. These include risk assessment, management and employee requests, and surprise audits. Risk must be one of the primary factors in selecting areas for audit. Risk for some aspects of County operations is higher than others for many reasons. This includes the type of activities, financial and operational impact to the County if something were to go wrong, strength and attitude of management, and the length of time since the areas have been audited. Those areas of the County which are high risk should receive more audit attention than those of lower risk. It should be noted, however, that areas of lower risk should not be ignored; rather, they should be audited with less frequency than the higher risk areas.



As part of the audit selection process, we solicited input from the Board of County Commissioners and the County Administrator. Because one of the goals of the audit function is to be of assistance to management, management suggestions for audit are seriously considered in the selection of audits to be performed.

In addition, there is a need to conduct some audits on a surprise basis, whenever prior knowledge could compromise the integrity of the audit. These types of audits include cash counts, payroll verifications, and some suspected instances of fraud.

Risk Assessment Methodology

The first step in determining a risk assessment methodology is to determine the auditable entities.

An auditable entity may include programs, activities, functions, structures, and initiatives which collectively contribute to the effectiveness of the County's operations or the achievement of strategic objectives.

We identified auditable entities and established the risk factors to be assessed for each entity:

Each risk factor was weighted by relative importance. Each auditable entity was scored, and a total score obtained. The total scores were used to categorize the entities as high, moderate to high, low to moderate, and very low to low risk.

The audit plan is a planning tool for the use of audit resources. As such, it is subject to change throughout the year as the need arises. Therefore, some audits identified in the audit plan may not be conducted during the year. Also, audits may be conducted which are not included in the audit plan.

Risk Factors



Audits Planned to be Initiated During FY 2021

- 🔑 Administration - Early Implementation Review of CARES - Rental Assistance
- 🔑 Administration - Early Implementation Review of CARES - Small Business
- 🔑 Administration - Early Implementation Review of CARES - Municipalities
- 🔑 Administration - Early Implementation Review of CARES - Internal Expenditures
- 🔑 Administration - Implementation Status Review of Board Directed Programs
- 🔑 Aviation - BSO Security
- 🔑 Building Code Services
- 🔑 Construction Management - Capital Projects
- 🔑 Convention and Visitors Bureau - Review of Actions Taken to Management Financial Conditions
- 🔑 Emergency Management - Disaster Planning
- 🔑 Housing Finance and Community Redevelopment
- 🔑 Port - Property Leasing
- 🔑 Purchasing - CCNA Contracts
- 🔑 Surtax - Community Shuttle Programs
- 🔑 Transit - Purchasing
- 🔑 Transit - Paratransit Riders Choice Pilot Program

Continuous Audits and Other Projects

- 🔑 BCC Agenda Reviews
- 🔑 Consulting Services
- 🔑 External Audit Contract Administration
- 🔑 Follow-up Reviews
- 🔑 Litigation Support
- 🔑 Purchasing Selection and Negotiation Advisory Services
- 🔑 Unanticipated Reviews and Investigative Audits
- 🔑 Aviation - Dedicated Audit Services
- 🔑 Port - Dedicated Audit Services
- 🔑 Transit Surtax - Dedicated Audit Services
- 🔑 Water and Wastewater Services - Dedicated Audit Services

LOOKING FORWARD

The Office of the County Auditor will continue to conduct audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.



In addition to implementing the Fiscal Year 2021 Audit Plan, our Office will prioritize serving as a resource to the Board of County Commissioners, Broward County's residents, and County management. A key element within the County Charter is that "The County Auditor shall serve as a resource for County government" and a key component within our Office's mission is that "We strive to educate citizens and policymakers regarding the operation of their government." In fulfilling these elements, we will strive to provide value added advisory services and maintain open communication and outreach with all stakeholders. In that regard, we invite members of the public and County government to feel free to contact our Office with any questions or to discuss any aspect of this report.

Robert Melton, CPA, CIA, CFE, CIG

County Auditor

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