

Office of the County Auditor Overview Presentation

Presentation by
Robert Melton, CPA, CIA, CFE, CIG
County Auditor
September 26, 2019

Robert Melton, County Auditor



- ▶ County Auditor as of June 12, 2017
- ▶ More than 30 years experience conducting state and local audits
- ▶ Previous Experience:
 - ▶ Lake County, Inspector General
 - ▶ Pinellas County, Chief Audit Executive
 - ▶ Orange County, Director of County Audit
- ▶ Holds the following Certifications:
 - ▶ Certified Public Accountant
 - ▶ Certified Internal Auditor
 - ▶ Certified Fraud Examiner
 - ▶ Certified Inspector General

Kathie-Ann Ulett, Deputy County Auditor



- ▶ 15 years experience with Broward County, Office of the County Auditor
- ▶ 10 years prior experience in Public Accounting
- ▶ Certified Public Accountant

Laura Rogers, Audit Specialist



- ▶ Over 20 years experience with Broward County, 15 years with Office of the County Auditor
- ▶ Certifications
 - ▶ Certified Internal Auditor
 - ▶ Certified Fraud Examiner
 - ▶ Certified Government Auditing Professional

Office of the County Auditor

Office Established in the
Broward County Charter, Article IV



County Auditor is selected by independent board and
appointment is ratified by majority vote of the County
Commission

Licensed CPA

Serves for a term
of five years

Office of the County Auditor

- ▶ Charter grants power and authority to:
 - ▶ Conduct independent performance, financial and compliance audits with written reports submitted to Commission and County Administrator

Office of the County Auditor



County Auditor Responsibilities include:



Follow government auditing standards



Responsible for internal audit functions



Review of business practices, procedures, controls and procurement practices



Can remove any item from Commission agenda for 'cooling off period'



Can review any matter related to County business at Commissioner request



Can provide written report on any transaction or business practice related to County government

Office of the County Auditor

- ▶ Charter grants power and authority to:
 - ▶ Have free and unrestricted access to County government employees, officials, records and reports: and where appropriate, require all branches, departments and officials of County government to provide oral and written reports and to produce documents, files and other records.

- ▶ 23 current staff positions
- ▶ 25 as of 10/1/19
 - ▶ One position dedicated to Surtax

Professional Certifications	Quantity
Certified Public Accountant	10
Certified Internal Auditor	6
Certified Inspector General	1
Certified Fraud Examiner	2
Certified Information Systems Auditor	3
Certified Government Audit Professional	2
Certified Government Finance Officer	1
Other	4
Total Professional Certifications	29

Office of the County Auditor

Staffing

Office of the County Auditor

Audit Activity

- ▶ Annual Risk Assessment Process and Annual Plan
- ▶ Perform comprehensive performance and IT audits (includes compliance)
 - ▶ County Programs and Services
 - ▶ Vendors and Agreements
- ▶ Follow Up Reviews
- ▶ Forensic Audits

Office of the County Auditor

- ▶ Operate under Generally Accepted Governmental Auditing Standards (GAGAS)
- ▶ Any contracted or commercial audits should conform to these standards

Office of the County Auditor 2018 and 2019 Audit Reports

Audit of RTT Tourist
Development Tax Collection
and Enforcement

Audit of Valet
Parking Services
at FLL

Audit of Child
Care Licensing
and
Enforcement

Audit of Transit
IT

Audit of
Consolidated
Dispatch Costs
at BSO

Audit of
Courthouse
Security Costs

Audit of Tax
Deeds Sales
Section

Audit of Contractor Licensing
and Building Code Services
Division

Special Review of Animal Care
and Adoption Performance
Records and Reporting

Review of
Payroll Fraud at
Transit Division

Multiple Audits and Investigations at
Port Everglades- Backflow Assemblies,
Purchasing Cards, Vendor Fraud, etc.

Office of the County Auditor

Other Activities

- ▶ Review agenda items and attend Board meetings
- ▶ Serve in Advisory Role to Board and Management
- ▶ Monitoring of procurement activity
 - ▶ Review solicitation documents and contract awards as part of agenda review
 - ▶ Attend selected evaluation committee and negotiation meetings
 - ▶ Consultant Salary and Overhead Cost Reviews
 - ▶ Work with County Attorney to review contract form documents

Office of the County Auditor

2019 Audit Activities

Other Services Provided:

- ▶ Complaint Investigative Audits
- ▶ Coordination Team Member for Convention Center Expansion and Headquarters Hotel Project
- ▶ Training and Outreach

Transportation Surtax

Potential Surtax Audit Activities

- ▶ Use of annual planning process to ensure risk-based and periodic performance audits of:
 - ▶ Oversight Board Requests
 - ▶ Funded Projects
 - ▶ Transit Operations
 - ▶ Public Works Projects
 - ▶ Community Bus Services
 - ▶ Recipients' compliance with Surtax requirements

Transportation Surtax



Our Comprehensive Audits will Address:

Scope and Activities are
Consistent with Surtax
Objectives and Eligibility
Requirements

Accurate and Timely Reporting

Achievement of Project
Outcomes

Performance Audit Elements:

Financial Audit Elements:

Invoice and Billing
Review

Appropriate Use of
Funds

Transportation Surtax

Important to Ensure Comprehensive Right to Audit Language included in all Agreements

- ▶ Direct Audit Right with Municipalities
- ▶ ‘Flow Down’ to all Contractors, Subcontractors, Consultants, or other Related Parties
- ▶ Comprehensive Access
 - ▶ All documents, records, related to any aspect of performance regarding the agreement
 - ▶ Access to job sites, facilities, current and previous employees
 - ▶ Payroll, bills, invoices, receipts, etc.
 - ▶ Permits, inspection records, reports, etc.
- ▶ Right to Audit by Our Office or any Third Party

Transportation Surtax

Additional Potential Surtax

Audit Activities:

- ▶ Oversight Board Concerns or Audit Requests
 - ▶ Serve as Independent ‘eyes and ears’
- ▶ Fraud, Waste or Abuse Complaint Investigative Audits
- ▶ Follow Up Reviews

Remember Our Motto

In God We Trust -

Everyone Else, We Audit!

-Bob Melton

Office of the County Auditor

- ▶ Any questions?
- ▶ Contact Information
 - ▶ Main Office: 954-357-7590
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