

City of Miami

THEODORE P. GUBA, CPA, CIA, CFE
INDEPENDENT AUDITOR GENERAL



Telephone (305) 416-2040
E-Mail: tguba@miamigov.com

September 30, 2013

Honorable Members of the City Commission
City of Miami
3500 Pan American Drive
Coconut Grove, FL 33133-5504

Re: Summary of Follow-up on Management's Self-Reported Implementation of Prior Years' Audit Recommendations Primarily for the Period FY2004 through FY2012.
Audit Follow-up No. 13-014

Executive Summary

Auditing standards require that a follow-up process be established to monitor and ensure that recommendations resulting from audits, reviews and investigations have been effectively implemented or, if not, that senior management understands and has assumed the risk of not taking action on our recommendations.

Since a formal follow-up process was not previously established, and to comply with professional auditing standards, we requested that all Departments who were audited primarily during the period from FY2004 through FY2012, to provide us with the current status of the implementation of recommendations presented in our prior audit reports. We have completed a summary of our follow-up on managements' self-reported implementation of prior years' audit recommendations resulting from the activities of the Office of the Independent Auditor General (OIAG) for the period. Of 275 total previous recommendations selected for follow-up, 214 (or 78%) were self-reported by management as "Resolved/Implemented", 36 (or 13%) were reported as "Pending" or "Partially Implemented", and 25 (or 9%) were reported as "Rejected" (audit issue/recommendation will not be addressed/implemented for various reasons provided) (See Schedule I).

The attached Schedule II summarizes the detail of the current status of audit issues ("Resolved/Implemented", "Pending", or "Rejected") as reported by Management, by audit report, and includes relevant comments on the implementation status of the recommendations. The report numbers, names, and dates issued are referenced and the full report texts can be accessed on the OIAG website at www.miamigov.com/internal_audits. It should be noted that although we have not performed audit follow-up procedures to validate Managements' representations, this information will be useful during the risk assessment process used in the planning of future audits.

As part of next year's OIAG Audit Plan we will perform audit follow-up procedures on selected issues that are self-reported by Management as being implemented to determine whether

recommendations were effectively implemented as asserted by Management. A formal report on the results of the audit follow-up procedures will then be issued.

We appreciate the cooperation extended to us by all personnel contacted during our follow-up procedures.

Sincerely,



Theodore P. Guba, CPA, CIA, CFE
Independent Auditor General
Office of the Independent Auditor General

Cc: The Honorable Mayor Tomas Regalado
Johnny Martinez, City Manager
Victoria Mendez, City Attorney
Henry Hunnefeld, Assistant City Attorney
Todd Hannon, City Clerk
Alice Bravo, Assistant City Manager/Chief of Infrastructure
Luis Cabrera, Assistant City Manager/Chief Operations
Jose M. Fernandez, CPA, Director, Finance Department
Daniel J. Alfonso, Assistant City Manager/Chief Financial Officer
Peter Iglesias, P.E., Director, Building Department
Mark Spanioli, P.E., Director, Capital Improvement Programs Department
Orlando Diez, Director, Code Compliance Department
George Mensah, Director, Community Development Department
Pieter A. Bockweg, Executive Director of Omni/Midtown CRA
Clarence E. Woods, III, Executive Director of Southeast Overtown/Park West CRA
Alyce Robertson, Executive Director, Downtown Development Authority
Francisco J. Garcia, Director, Hearing Boards
Maurice L. Kemp, Fire Chief, Fire-Rescue Department
Ricardo Falero, Director, General Services Administration
Amy Klose, Director, Human Resources Department
Conrad Cross, Director, Information Technology Department
Haydee Regueyra Wheeler, Director, NET
Christopher Rose, Director, Office of Management & Budget
Juan A. Pascual, Director, Parks and Recreation Department
Robert H. Nagle, Administrator, Pension (FIPO Mgmt.)
Sandra Elenberg, Administrator, Pension (GESE)
Francisco J. Garcia, Director, Planning & Zoning Department
Manuel Orosa, Chief of Police, Police Department
Henry Torre, Director, Public Facilities Department
Ken Robertson, Director, Purchasing Department
Calvin Ellis, Director, Risk Management Department
Keith Carswell, Director, Solid Waste
Members of the Audit Advisory Committee
Audit Documentation File

Audit Follow-up conducted by: Munirah Daniel, CPA, Senior Auditor

SCHEDULE I

**CITY OF MIAMI - OFFICE OF THE INDEPENDENT AUDITOR GENERAL
AUDIT RECOMMENDATION FOLLOW-UP STATUS REPORT BY RESPONSIBLE DEPARTMENT
FOR PRIOR AUDITS ISSUED FROM FY2004 - FY2012**

Responsible Party (Department)	Total Audit Issues/ Recommendations for Follow-up	Self-Reported by Management As:			
		Resolved/ Implemented	Partially Implemented	Pending	Rejected
Building	1	1			
Capital Improvements & Transportation (CIP)	11	8			3
Code Compliance	2				2
Community Development	18	13			5
Community Redevelopment Agency	9	9			
Downtown Development Authority	49	49			
Finance	32	8		19	5
Fire-Rescue	7	6		1	
General Services Administration (GSA)	11	11			
Hearing Boards	2	2			
Human Resources	13	9	1	2	1
Information Technology (ITD)	10	6		4	
Neighborhood Enhancement Team (NET)	1	1			
Office of the City Clerk	1	1			
Office of Management & Budget	4	1		1	2
Parks & Recreation	26	25		1	
Pension (FIPO Mgmt.)	1			1	
Pension (GESE)	7	7			
Planning & Zoning	11	10		1	
Police (MPD)	21	20		1	
Public Facilities	29	19	2	2	6
Purchasing	4	4			
Risk Management	1	1			
Solid Waste	4	3			1
	275	214	3	33	25

Implementation Status Rate

78%

1%

12%

9%

SCHEDULE II

**CITY OF MIAMI - OFFICE OF THE INDEPENDENT AUDITOR GENERAL
AUDIT RECOMMENDATION FOLLOW-UP STATUS REPORT
FOR PRIOR AUDITS ISSUED FROM FY2004 - FY2012**

The following schedule summarizes the current status of audit issues, as self-reported by Management, from prior Internal Audit Reports primarily over the period FY2004 through FY2012. We have not performed audit follow-up procedures to validate Managements' representations. The report numbers, names, and dates issued are referenced and the full report texts can be accessed on the OIAG website at www.miamigov.com/internal_audits. As part of next year's Office of Independent Auditor General Audit Plan we will perform audit follow-up procedures on selected issues that are self-reported by Management as being implemented to determine whether recommendations were effectively implemented as asserted by Management. A formal report on the results of the audit follow-up procedures will then be issued.

Report # 00-007					
Report Name: Payment in Lieu of Taxes (PILOT) Cooperation Agreement between the City of Miami and Miami-Dade County					
Report Date: 1/20/2000					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	00-007(1)	Additional Payment in Lieu of Taxes (PILOT) Due to the City (\$1.6M)	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Finance	00-007(2)	Failure to Question Deductions Made From the City's Portion of Payments in Lieu of Taxes (PILOT)	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Report # 04-001					
Report Name: Global Spectrum Corporation (James L. Knight Center)					
Report Date: 10/15/2003					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Public Facilities	04-001(1)	Global Spectrum - Lack of Compliance With Statutory Rental Rates and Standard Lease Agreement	Resolved/ Implemented	3/31/04	Note: Per competitive RFP, Global has been replaced by SMG, effective 10/23/12.
Public Facilities	04-001(2)	Global Spectrum - Control Over Lessees' Insurance	Resolved/ Implemented	3/31/04	Note: Per competitive RFP, Global has been replaced by SMG, effective 10/23/12.
Public Facilities	04-001(3)	Global Spectrum - Event File Documentation	Resolved/ Implemented	3/31/04	Note: Per competitive RFP, Global has been replaced by SMG, effective 10/23/12.
Public Facilities	04-001(4)	Global Spectrum - Personnel/Payroll Procedures	Resolved/ Implemented	3/31/04	Note: Per competitive RFP, Global has been replaced by SMG, effective 10/23/12.
Public Facilities	04-001(5)	Monitoring of Global Spectrum	Resolved/ Implemented	3/31/04	Note: Per competitive RFP, Global has been replaced by SMG, effective 10/23/12.
Report # 04-002					
Report Name: Law Enforcement Trust Fund Disbursements for the Period 1999-2002					
Report Date: 12/29/2003					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Police (MPD)	04-002(1)	Questionable Use of Law Enforcement Trust Fund (LETF) Monies	Resolved/ Implemented	10/1/06	Funding was allocated in the FY'06 Police General Fund budget to cover the cost of all rental vehicles previously funded under LETF (See Exhibit I). Rental of vehicles continues to be a permissible use of funds as per Department of Justice and Department of Treasury guidelines. Responses to E-mail inquiries sent to Justice and Treasury continue to approve continued use of such expenditures. The Police Department ensures there is no supplanting by using LETF to only pay for vehicle rentals for newly created operation. Currently, a total of 21 rental vehicles that meet this LETF funding criteria are paid from LETF: 8 -Tactical Robbery Unit, 5-Public Corruption and 8- Gangs Specialized Unit.
Police (MPD)	04-002(2)	Direct Cash Transfers Were Made to Community Based Organizations	Resolved/ Implemented	10/16/00	The Police Department had implemented "all measures to satisfy this audit". No disbursements were made after October 2000 when the Department received the Addendum clarifying that no cash is to be used for Non-Profit Organizations.
Police (MPD)	04-002(3)	Use of LETF Monies to Pay for the Salaries of Police Legal Advisors and Police Support Positions	Resolved/ Implemented	FY 2004 and FY2005	The FY 2003 salary expenses from Department of Treasury for \$113,630 was credited back to LETF Revenue Account as contribution from the General Fund in FY 2004, as documented on Financial Report 09 (Exhibit II) and LETF is no longer used to supplement the salary of Police Legal Advisors. Effective 10/1/04, the source of funding for support positions changed from LETF to General Fund and LETF (See Exhibit III).
Report # 04-005					
Report Name: Property Tax Assessment / Revenue Collections					
Report Date: 6/16/2004					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	04-005(1)	Scope Limitation on Property Tax Exemptions	Pending	TBD	Finance must coordinate with CAO and OIAG.
Finance	04-005(2)	Inappropriate Homestead Tax Exemptions (\$24,535 Due to City)	Pending	Unknown	Unable to verify collection due to ORACLE conversion. Detail is not available.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Building	04-005(3)	Process of Updating Tax Rolls to Reflect New Constructions, Additions, and Zoning Changes	Resolved/ Implemented	1/1/09	New TCO/TCC/CO/CC standard operating procedures were implemented by the COM Building Official to bring all non-CO buildings to the Property Tax Assessment records. Prior procedures allowed for the TCO status without limitations.
Finance	04-005(3)	Process of Updating Tax Rolls to Reflect New Constructions, Additions, and Zoning Changes	Pending	Unknown	Unable to verify collection due to ORACLE conversion. Detail is not available.
Community Development	04-005(5)	Ad Valorem Tax Due from Miami Rowing Club	Rejected	N/A	N/A
Report # 04-006 Report Name: The Lease Agreement for Development between the City and Hyatt Equities, LLC (Miami Convention Center) Report Date: 4/20/2004					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Public Facilities	04-006(2.3)	Allocation of Electricity Charges May Not Reflect Actual Usage	Partially Implemented	TBD	Allocation is based on BTU meter reading, not usage. Note: In Jan 2004, FPL conducted an energy analysis which recommended a new, modern chiller and certain energy efficient lighting fixtures. Due to pending sale/ lease negotiations with Hyatt, many of FPL's findings were not implemented as the City wished to pass along these expenses to Hyatt. Negotiations stalled, later in 2012, the chillers and cooling tower were replaced, saving both Hyatt and the City an estimated 20% electricity savings going forward.
Public Facilities	04-006(3)	Restatement of Lease Required	Rejected	N/A	The City and Hyatt have been in talks to possibly sell the asset for some time, so restatement of the lease may not be necessary.
Public Facilities	04-006(4)	Monitoring of Lease Agreement	Resolved/ Implemented	3/31/04	Although the Knight Center Division's staff has been reduced from 7 employees in 2004 to 2 employees in 2013, the Department manages to effectively oversee lease compliance.
Report # 04-008 Report Name: Community Redevelopment Agency (CRA) Report Date: 10/22/2003					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Community Development	04-008(1)	Questionable Use of Federal Grant Monies	Rejected	N/A	N/A
Community Redevelopment Agency	04-008(10)	TIF Monies That Were Advanced As Loans and/or Grants Were Not Tracked and Properly Administered	Resolved/ Implemented	2/1/04	
Community Redevelopment Agency	04-008(2)	The Use of Tax Increment Financing (TIF) Monies for Procurement - Significant Control Deficiencies	Resolved/ Implemented	2/1/04	
Community Redevelopment Agency	04-008(3)	Capital Construction and Improvements	Resolved/ Implemented	2/1/04	
Community Redevelopment Agency	04-008(4)	Questionable Use of TIF Monies	Resolved/ Implemented	2/1/04	
Community Redevelopment Agency	04-008(5)	Sales Tax Was Paid on Transactions	Resolved/ Implemented	2/1/04	
Community Redevelopment Agency	04-008(6)	Control Deficiencies Over the Management of Fixed Assets	Resolved/ Implemented	2/1/04	
Community Redevelopment Agency	04-008(7)	Inadequate Qualified Staff to Perform Work and Tasks Assigned	Resolved/ Implemented	2/1/04	
Community Redevelopment Agency	04-008(8)	Inadequate Personnel Files and Payroll Records	Resolved/ Implemented	2/1/04	
Community Redevelopment Agency	04-008(9)	Budget Documents Were Not Submitted to the County as Required and Budget Control Deficiencies	Resolved/ Implemented	2/1/04	
Report # 04-012 Report Name: General Employees' and Sanitation Employees' Retirement Trust (GESE) Non-Investment Expenditures and Other Selected Financial Transactions Report Date: 3/31/2004					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Pension (GESE)	04-012(1)	Inadequate Budgetary Controls for GESE	Resolved/ Implemented	2004	SEE ATTACHED LEGAL COUNSEL LETTER
Pension (GESE)	04-012(2)	Apparent Noncompliance With City Code for Awards of Disability Retirement	Resolved/ Implemented	2004	SEE ATTACHED LEGAL COUNSEL LETTER
Pension (GESE)	04-012(3)	Failure to Obtain Ad Valorem Tax Exemption	Resolved/ Implemented	2003	ATTACHED COPIES OF THE LAST 2 CERTIFICATES
Pension (GESE)	04-012(5)	Controls Over Tangible Personal Property	Resolved/ Implemented	2004	ATTACHED EXCERPT OF LATEST CAFR FOR SUMMARY
Pension (GESE)	04-012(6)	Expenditures for State Sales Tax and Food/Beverages	Resolved/ Implemented	2003	AUDIT# 04-012. MAXIMIZING TAX EXEMPT CERTIFICATE SINCE.
Report # 05-001 Report Name: The Assessment and Collection of Special Permit and Other Fees Report Date: 8/30/2005					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Planning & Zoning	05-001(10)	Land Use Zoning Review Fees Were Not Properly Assessed and Collected	Resolved/ Implemented	3/16/12	As of 3-16-12, Impact fees are calculated via the IBuild system recently implemented by the departments of IT and Building.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
City Clerk	05-001(2)	Penalty for Late Filing of Annual Expenditures Report Was Not Assessed as Required	Resolved/ Implemented	3/24/05	See memo from City Clerk to Auditor General dated March 24, 2005. "In an effort to improve the collection of the Lobbyist Annual Expenditure Report and late fees associated with failing to comply with Sec. 2-655 of the City of Miami Code, we have attached the revised form of the first and second notice to reflect changes that were suggested by your Office."
Hearing Boards	05-001(3)	Fees for Public Hearing Cases Were Not Properly Assessed	Resolved/ Implemented		Sections of Chapter 62 of the Code have been amended, clarifying applicability. Additionally, calculations are reviewed by other members of staff for accuracy of calculations.
Hearing Boards	05-001(4)	Refundable Deposit Fees Collected Were Not Reviewed to Determine Proper Disposition	Resolved/ Implemented		Process has been implemented to issue appeal fee refunds once appeal periods elapse.
Planning & Zoning	05-001(5)	The Square Feet of the Building Areas Were Not Used to Calculate Class II Permit Fees as Required	Resolved/ Implemented	July-05	Upon implementation of Miami 21 the fee is calculated on Floor Lot Ratio which is inclusive of all functions. Additional uses are calculated based on area utilized. 10% review of application has been implemented and continues to take place to date.
Planning & Zoning	05-001(7)	Appropriate Land Use Exchange Table Was Not Used to Exchange Credits From One Land Use Category to Another as Required	Resolved/ Implemented	July-05	Department uses the table adopted in the Increment II Development Order, which is the most current document.
Fire-Rescue (FRD)	05-001(9)	Fire Plan Review Fees Were Not Properly Assessed and Collected	Resolved/ Implemented	9/1/10	While actions were taken previously it was not until clean-up was done to Ch.19 as part of ordinance 13201 that the billing conflicts were legislatively corrected.

Report # 05-002
Report Name: Administrative Towing Fees
Report Date: 2/25/2005

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	05-002(1)	Additional Administrative Towing Fees Due to the City	Pending	Unknown	Unable to verify collection due to ORACLE conversion. Detail is not available.
Police (MPD)	05-002(2)	Towing Companies - Failure to Provide the City with the Required Monthly Reports	Resolved/ Implemented	July 2005	Police Department implemented a billing system with the following components: Monthly download of towing data as logged in the Police CAD System provides detail towing information. The Police Department uses this information to produce a Monthly Towing Report. The Monthly Report is sent to each Tow Company. The Tow Company is given a deadline to report back on the disposition status of each tow in order to accurately assess charges. The Police Department provides Monthly Report to Finance Department, every 15th of the month, with the billing information. The Finance Department uses the billing information to create invoices for billing tow companies.
Police (MPD)	05-002(3)	Towing Services Monitoring - Internal Control Deficiencies	Resolved/ Implemented	July 2005	Police Department implemented a new billing system with the following components: Monthly download of towing data as logged in the Police CAD System provides detail towing information. The Police Department uses this information to produce a Monthly Towing Report. The Monthly Report is sent to each Tow Company. The Tow Company is given a deadline to report back on the disposition status of each tow in order to accurately assess charges. The Police Department provides Monthly Report to Finance Department, every 15th of the month, with the billing information. The Finance Department uses the billing information to create invoices for billing tow companies.

Report # 05-003
Report Name: Fees Assessed/Collected & Selected Activities in the Parks & Recreation Department
Report Date: 3/22/2005

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Parks & Recreation	05-003(1)	Deficiencies in the Management of Permits	Resolved/ Implemented	1/1/07	Permitting Procedure revised and implemented.
Parks & Recreation	05-003(10)	Proof of Public Liability and Property Damage Insurance Coverage Was Not Provided For Certain Events At The Parks	Resolved/ Implemented	1/1/07	Risk Management establishes requirements and we follow their policy.
Parks & Recreation	05-003(11)	Written Agreement With Two Concessionaires Was Not Signed by the City Attorney and/or City Manager	Resolved/ Implemented	1/1/07	Those agreements were handled by the Department of Public Facilities.
Parks & Recreation	05-003(12)	An Organization Operates a Skating Business and Other Activities at a Building Located in a City Park Without a Written Agreement and/or Permit	Resolved/ Implemented	1/1/07	They were subsequently in compliance.
Parks & Recreation	05-003(13)	Fees Were Waived Without Evidence of Approval of PRD's Director	Resolved/ Implemented	1/1/13	Director to sign individual waiver criteria compliance memo for each group / organization.
Parks & Recreation	05-003(14)	Appearance of Conflict of Interest	Resolved/ Implemented	1/1/07	Resolved
Parks & Recreation	05-003(15)	The Operation of Vending Machines in City Parks	Resolved/ Implemented	1/1/07	All vending machines were removed from parks. Parks & Recreation.
Parks & Recreation	05-003(16)	Lack of Written Agreements Between the City and Owners of Vending Machines Located in City Parks	Resolved/ Implemented	1/1/07	All vending machines were removed from parks. Parks & Recreation.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Parks & Recreation	05-003(17)	Vending Machines Operations Were Not Properly Accounted For	Resolved/ Implemented	1/1/07	All vending machines were removed from parks. Parks & Recreation.
Parks & Recreation	05-003(18)	Lack of Occupational License	Resolved/ Implemented	1/1/07	All vending machines were removed from parks. Parks & Recreation.
Parks & Recreation	05-003(19)	License Agreement With the School Board	Resolved/ Implemented	1/1/07	
Parks & Recreation	05-003(2)	The Correct Permit Fees Were Not Assessed and Collected	Resolved/ Implemented	1/1/07	Permitting Procedure revised and implemented.
Parks & Recreation	05-003(20)	Reduction of Park Acreage and Adjustment of Maintenance Fees Due to the City Was Not Properly Approved	Resolved/ Implemented	1/1/09	This contract is managed by the Department of Public Facilities.
Parks & Recreation	05-003(21)	City Did Not Bill School Board for Telephone Charges as Stipulated in Agreement	Resolved/ Implemented	1/1/09	This contract is managed by the Department of Public Facilities.
Parks & Recreation	05-003(3)	Unauthorized Credits Were Extended to Permit Applicants	Resolved/ Implemented	1/1/07	Permitting Procedure revised and implemented.
Parks & Recreation	05-003(4)	Access to Blank Pre-Numbered Permit Forms Was Not Restricted and 61 Permits Could Not Be Accounted For	Resolved/ Implemented	1/1/07	Permitting Procedure revised and implemented.
Parks & Recreation	05-003(5)	Permits Were Not Issued in Sequential Order	Resolved/ Implemented	1/1/07	Permitting Procedure revised and implemented.
Parks & Recreation	05-003(6)	The Acceptance of Cash and Personal Check Payments Contrary to the Provisions of PRD's Policy Manual	Resolved/ Implemented	1/1/07	Permitting Procedure revised and implemented.
Parks & Recreation	05-003(7)	Lack of Segregation of Incompatible Duties	Resolved/ Implemented	1/1/07	Permitting Procedure revised and implemented.
Parks & Recreation	05-003(8)	Complimentary Ticket Policy Has Not Been Implemented	Pending	2/1/2013	City working on city wide policy.
Parks & Recreation	05-003(9)	The Numbers of Concession Booths/ Vendors Were Not Independently Verified	Resolved/ Implemented	1/1/07	We have procedures to verify number of vendors on site.

Report # 05-004
Report Name: The Cable License Agreement between the City and Miami Telecommunication Inc. / AT&T (Broadband/Comcast)
Report Date: 10/15/2004

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	05-004(1)	MTCI/AT&T (Broadband/Comcast) - Additional License Fee and/or Other Payments Due to the City (\$138,756)	Pending	Unknown	Unable to verify collection due to ORACLE conversion. Detail is not available.
Finance	05-004(2)	Lack of Monitoring of Customers' Database	Resolved/ Implemented		Per the initial response, the Geographic Information Systems Coordinator will reconcile the database twice a year.
ITD	05-004(3)	The City May Be Entitled to Additional Grant Monies	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry

Report # 05-023
Report Name: Cash Register, Imprest Funds, & Petty Cash Transactions
Report Date: 10/5/2005

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Police (MPD)	05-023(1)	Transfer of Custodian Forms Were Not Completed	Resolved/ Implemented	8/23/05	Transfer of Custodianship Forms for the Imprest Funds in question were executed following audit review. Currently, all Transfers of Custodianship are in up to-date status with the designated Custodian.
Police (MPD)	05-023(2)	Documents Supporting Imprest Fund Advance Purchases Were Not Provided to Custodians in a Timely Manner	Resolved/ Implemented	9/1/05	Timely submission of A&I's are monitored by the Police Budget Accountant through monthly audit reconciliation. Dates of in and out transactions are checked against all supporting documentation (i.e. Receipt, Journal and Bank Statement). Any findings are noted on the Reconciliation Report with correction action.
Police (MPD)	05-023(3)	Other Control Deficiencies Relative to Handling of Imprest/ Petty Cash Funds	Resolved/ Implemented	(1) 10/31/11; (2) 9/1/05	(1) Request for reimbursement through the Accounting for Investigative Fund (A&I) process for monies expended on any non-permissible use will be disallowed, resulting in the Imprest Fund not being reimbursed by the City and the authorizing person being responsible for payment of the purchase. (2) The Criminal Investigation transfer of monies from another Imprest Fund was a one time occurrence, due to an emergency (as explained in the memo from Lt. Burhmaster). This practice has since stopped and no more comingling has occurred. (3) The overage of \$101.82 from Compliance Task Force was cleared through the reconciliation audit. There was no overage at the time when the Compliance Task Force Imprest Fund closed on 04/01/10.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Police (MPD)	05-023(4)	Safeguarding of Cash Collections	Resolved/ Implemented	9/1/05	SPECIAL EVENTS - Effective October 2008, no cash receipts are being handled by the Police Special Events Office. Instead, Special Events issues the customer a Voucher for Payment. The customer takes the voucher to a Cashier in the Finance Department at the MRC for collection of payment. ALARMS UNIT- The Finance Department purchased and installed a new POS (Point of Sale) System, which interfaces with Oracle, for use in the Alarms Unit. The system went live on 12/04/07. It allows for each employee to sign in and out using a unique password and provides for "real" time monitoring by Supervisor. RECORDS UNIT - In lieu of no funding allocated for hiring of additional personnel, the Records Unit made procedural changes to track and maintain accuracy of transactions specific to a particular Cashier. These procedures allow for only the employee designated as cashier to operate the Cash Register. Reconciliation subtotal (X-out) and total (Z-out) of the register are handled by the Counter Supervisor and are completed when the designated cashier goes out on break or for lunch and then again when they return to perform the duties of a cashier. PROPERTY UNIT- Property Unit purchased and installed a new automated Cash Register that provides for detailed accounting of all cash receipts transactions, properly safeguards all monies collected against theft and monitors all cash inflows/outflows.
Finance	05-023(5)	Lack of Documentation of Supervisory Verification of Cash Register Voids	Resolved/ Implemented		Subsequent to audit inquiry, supervisory review of cash register is being documented daily.
Parks & Recreation	05-023(6)	(Virginia Key Beach) Lack of Adequate Safeguards for Cash Collections	Resolved/ Implemented	10/1/12	Cash register and tickets used.
Public Facilities	05-023(7)	Lack of Adequate Safeguards for Cash Collections	Resolved/ Implemented	9/19/05	Implemented, per Department's response on September 19, 2005.
Report # 06-002					
Report Name: The Police Department's Payroll Expenditures & Related Financial Transactions					
Report Date: 2/27/2006					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Police (MPD)	06-002(4)	Employees' Evaluations Were Not Consistently Conducted to Ensure Quality Assurance Proficiency	Resolved/ Implemented	3/1/12	Audits conducted daily for 15-minute periods. Three employees audited daily M-F.
Police (MPD)	06-002(5)	Disbursement of Overtime Benefits to Exempt Employees	Resolved/ Implemented	3/1/06	Reviewed OT slips for Exempt employees.
Police (MPD)	06-002(6)	Internal Control Deficiencies Relative to the Accounting for Special Event Transactions	Resolved/ Implemented	3/1/06	Continue to work in conjunction with Budget Unit for Special Events.
Report # 06-007					
Report Name: The Assessment and Collection of Certificate of Use, Business & Occupational License Fees					
Report Date: 1/31/2006					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	06-007(1)	Failure to Assess and Collect Occupational License Fees	Rejected	N/A	The designated department charged with ensuring compliance to code is the Code Compliance Department; the Finance Department does not have the resources or means to ensure that all necessary information is provided to all prospective business applicants unless the applicant contacts the Finance Department.
Finance	06-007(2)	Documentation to Support Eligibility for Exemption From Paying Occupational License Fees Was Not Obtained and Verified	Resolved/ Implemented		Business applicants seeking exemption are required to submit a notarized form with supporting documentation attesting to the eligible criteria.
Code Enforcement	06-007(3)	Penalties Were Not Assessed and Collected	Rejected	N/A	Finance Dept. is responsible for providing this information. See memo dated 1/18/06
Finance	06-007(3)	Penalties Were Not Assessed and Collected	Rejected	N/A	The determination to assess penalties is made by Code Inspectors, which are charged with the responsibility to ensure code compliance.
Code Enforcement	06-007(4)	Internal Control Procedures Could Be Enhanced	Rejected	N/A	Information & procedures provided for collection of arrears is provided by the Finance Dept. through generated reports.
Neighborhood Enhancement Team (NET)	06-007(5)	Occupational License Fees Collected Were Not Forwarded to Finance Department in a Timely Manner	Resolved/ Implemented	2/1/06	Since 2006, NET implemented an internal in-house mail system where each office is mandated to send any payments (checks) received at the office to the Finance Department directly. This is done by the Neighborhood Service Worker on an as needed basis.
Report # 07-009					
Report Name: City of Miami Housing Programs					
Report Date: 6/11/2007					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Community Development	07-009(10)	Affordable Housing Trust Fund /Miami Recovers Program	Rejected	N/A	Not realistic and definition used for a unit is not what is generally accepted in the housing industry.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Community Development	07-009(11)	Inadequate Disbursement Documentation	Resolved/ Implemented	4/1/08	Evidence cited were not routine in nature.
Community Development	07-009(12)	State Housing Initiatives Partnership Program (SHIP)	Rejected	N/A	There is no regulatory requirement of "continuous verification of occupancy". That process is onerous and not recommended if not required.
Community Development	07-009(13)	Ralph Plaza II	Resolved/ Implemented	4/1/08	
Community Development	07-009(14)	Appearance of Occurrence of Conflicting Interests	Resolved/ Implemented	4/1/08	We have a conflict of interest policy.
Community Development	07-009(15)	Defaulted Loans	Resolved/ Implemented		CD does not understand the recommendation here. All banks are responsible for servicing their entire loan portfolio. Perhaps the recommendation is that a different unit service the loan portfolio as opposed to the origination unit. This is exactly what is done in CD.
Community Development	07-009(16)	Lack of IDIS to ABS Reconciliation	Rejected	N/A	ABS contains only a subset of data in IDIS and is also only a servicing tool for loans under affordability period. It can never be reconciled with IDIS.
Community Development	07-009(17)	Record Retention and Lack of Access to Records	Resolved/ Implemented	4/1/08	These were just errors made. We have a records retention policy.
Community Development	07-009(2)	Lack of Documentation Evidencing Adequate Project Evaluation	Resolved/ Implemented	4/1/08	Projects are always evaluated.
Community Development	07-009(3)	Inadequate Maintenance of the ABS System	Resolved/ Implemented	4/1/08	The ABS system is maintained.
Community Development	07-009(4)	Loan Servicing Not Performed Timely	Resolved/ Implemented	4/1/08	
Community Development	07-009(5)	Rivers Development Group (Las Rosas Apartments)	Resolved/ Implemented	4/1/08	Project was cancelled and all funds returned.
Community Development	07-009(6)	BAME Development Corporation (New Hope Overtown)	Resolved/ Implemented	4/1/08	Project was completed and funds involved were assumed by new developer.
Community Development	07-009(7)	East Little Havana CDC (Brickell View)	Resolved/ Implemented		Project currently underway and all funding assumed by new entity.
Community Development	07-009(8)	Latin Q Tower	Resolved/ Implemented	10/1/13	
Community Development	07-009(9)	Affordable Housing Trust Fund / 234 Tower LLC. Condominium Project	Resolved/ Implemented		Not funded by Community Development.

Report # 08-002
Report Name: Downtown Development Authority
Report Date: 12/27/2007

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Downtown Development Authority	08-002(1.1)	Personnel Files	Resolved/ Implemented	4/7/08	The Executive Director of the Miami DDA at the time of the Audit was terminated by the Board of Directors January 2008 (effective March 15, 2008). The Interim Director was appointed as of 3/31/2008 (made permanent as of October 31, 2008). A review of administrative practices was immediately started, especially of the points made in the Audit. Process modifications were implemented for personnel, finance, auditing, record keeping, management controls, and documentation. A thorough review of staff was conducted resulting in involuntary terminations. Professional qualifications and accountability standards were established. Since the change in administration in 2008, the Miami DDA has received clean audits from independent auditors with no major or minor management comments for the second year in a row.
Downtown Development Authority	08-002(1.10)	Analysis of Timekeeping and Pay: Manager of Technology & Information Systems	Resolved/ Implemented	9/9/09	(See General Comments Above)
Downtown Development Authority	08-002(1.11)	Review/Approval of Payroll Records	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(1.12)	Processing on Miami Homeless Assistance Program Payroll	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(1.2)	Terminations	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(1.3)	Job Descriptions	Resolved/ Implemented	9/19/08	(See General Comments Above)
Downtown Development Authority	08-002(1.4)	Performance Evaluations & Raises	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(1.5)	Vacation Leave	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(1.6)	Sick Leave	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(1.7)	Vacation & Sick Leave Administration	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(1.8)	Payroll Administration & Processing	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(1.9)	Analysis of Timekeeping and Pay: Part-time Employee	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(2.1)	Executive Director's Compensation - Vacation Leave	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(2.2)	Executive Director's Compensation - Sick Leave	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(2.3)	Executive Director's Compensation - Total Salary Overpayment	Resolved/ Implemented	4/7/08	(See General Comments Above)

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Downtown Development Authority	08-002(2.4)	Executive Director's Compensation - Contract Effective Date and Payment for Services Rendered	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(3.1)	Analysis of DDA's Bank Accounts	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(3.2)	Bank Reconciliations	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(3.3)	Cash & Bank Accounts - Check Authorization & Recording	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(3.4)	Cash & Bank Accounts - Check Sequence	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(3.5)	Cash & Bank Accounts - Transfers	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(3.6)	Cash & Bank Accounts - Cash Cut-Off	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(4)	Inadequate Controls Over Journal Entries	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(5.1)	Fixed Asset Tags	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(5.2)	Inventory of Fixed Assets	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(5.3)	Tag Sequence	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(5.4)	Fixed Asset Additions	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(5.5)	Fixed Asset Disposals	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(5.6)	Performance of Physical Inventory Counts & Reconciliations	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(5.7)	Fixed Asset Policy	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(5.8)	Downtown Enhancement Team Equipment Inventory	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(6.1)	Computer & Software Purchases	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(6.2)	Purchase of Apple iPods	Resolved/ Implemented	10/9/09	(See General Comments Above)
Downtown Development Authority	08-002(7.1)	Vendor Program Administration	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(7.2)	Vendor Program Administration - Franchise Documents	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(7.3)	Franchise Fees Collected From Vendors	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(7.4)	Franchise Fee Receipts & Deposits	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(7.5)	Franchise Fee Analysis	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(7.6)	Vendor Program Expenditures	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(8.1)	Procurement of Goods & Services	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(8.2)	Procurement of Consultants	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(8.3)	Lack of Competitive Procurement Methods Performed for Professional Service Contracts	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(8.4)	Inadequate Justification for Emergency Procurements	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(8.5)	Lack of Consultant Contracts	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(8.6)	Dual Role of Accountant & Auditor for DDA	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(9.1)	Authorization of Expenditures	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(9.2)	Support for Expenditures	Resolved/ Implemented	4/7/08	(See General Comments Above)
Downtown Development Authority	08-002(9.3)	Support for Travel Expenditures	Resolved/ Implemented	9/19/08	(See General Comments Above)
Downtown Development Authority	08-002(9.4)	Public Purpose of Expenditures	Resolved/ Implemented	4/7/08	(See General Comments Above)

Report # 08-006
Report Name: The Lease Agreement between the City, Rickenbacker Marina, Inc. & Other Related Sublessees
Report Date: 5/12/2008

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Public Facilities	08-006(1)	Rickenbacker Marina, Inc. (RMI) - Additional Rent and/or Other Payments Due to the City (\$156,524)	Resolved/ Implemented	3/15/08	Rickenbacker Marina, Inc. agreed to the auditor's report as to only the amount of fees due to the City.
Public Facilities	08-006(2)	Rickenbacker Marina, Inc. (RMI) - Internal Control Deficiencies	Rejected	N/A	Rickenbacker Marina, Inc. agreed to the auditor's report as to only the amount of fees due to the City. It did not agree to the finding that it had not implemented adequate internal controls.
Public Facilities	08-006(3)	Rickenbacker Marina, Inc. (RMI) - Lack of Approval for Joint Venture	Rejected	N/A	The Director of Public Facilities indicated, "We do not believe it is the responsibility of DPF to inspect the files for the purpose of detecting unreported revenues and/or potentially unauthorized activities. The real responsibility regarding these matters lies with the lessee and not DPF. It has been our understanding that under the terms of the existing Lease, no City consent is required for management agreements or licenses between RMI and third parties."

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Public Facilities	08-006(4)	Rickenbacker Marina, Inc. (RMI) - Fees Collected by RMI from Lagoon (Yage Restaurant) Were Disbursed to Parties in the Joint Venture and Not Reported to the City	Resolved/ Implemented	4/3/08	The Director of Public Facilities indicated that the responsibility lay with RMI to report all gross revenue of RMI, its subtenants, licensees, and concessionaires. Furthermore, the Director indicated, "The City has a trend in its new leases to require audited financial statements in an effort to best protect the City's financial interests which provision we plan to include in the event this lease is extended."
Public Facilities	08-006(5)	Rickenbacker Marina, Inc. (RMI) - Lack of City's Approval for Businesses Operating at the Marina	Partially Implemented	4/3/08	The Director of Public Facilities indicated, "We do not believe it is the responsibility of DPF to inspect the files for the purpose of detecting unreported revenues and/or potentially unauthorized activities. The real responsibility regarding these matters lies with the lessee and not DPF. It has been our understanding that under the terms of the existing Lease, no City consent is required for management agreements or licenses between RMI and third parties."
Public Facilities	08-006(6)	Rickenbacker Marina, Inc. (RMI) - Three Businesses Were Operating at the Marina Without the Required Certificate of Use and/or Local Business Tax Receipt	Resolved/ Implemented	3/6/08	Rickenbacker Marina, Inc. indicated, "In the future, RMI will certify that each Manager, sub-lessee, assignee, etc. will furnish the above items [Business Tax Receipt] upon execution of their respective agreement with RMI."
Public Facilities	08-006(7)	Rickenbacker Marina, Inc. (RMI) - Certificates of Insurance Were Not Provided for Three Businesses Operating at the Marina	Resolved/ Implemented	3/6/08	Rickenbacker Marina, Inc. indicated, "All current and future Management Agreements will cite to the requirement to maintain and pay for insurance coverage."
Public Facilities	08-006(8)	Rickenbacker Marina, Inc. (RMI) - Lack of Required Documentation on File	Resolved/ Implemented	3/15/08	Rickenbacker Marina, Inc. indicated, "RMI has since implemented a checklist and has forwarded letters to all customers requesting such information, if not provided already."
Public Facilities	08-006(9)	Rickenbacker Marina, Inc. (RMI) - Lack of Insurance Endorsements	Resolved/ Implemented	3/6/08	Rickenbacker Marina, Inc. indicated, "All current and future Management Agreements will cite to the requirement to maintain and pay for insurance coverage."
Public Facilities	08-006(10)	Rickenbacker Marina, Inc. (RMI) - The Leased Premises Was Not Properly Maintained by RMI	Resolved/ Implemented	3/10/08	Rickenbacker Marina, Inc. indicated, "As of this date, every improvement built on RMI's leased property is in working order and up to code, with the exception of the loading pier. In fact, within the 25 years that RMI has been in operation, RMI has tremendously enhanced the value of its leasehold property by way of investing an aggregate amount of \$10 million dollars into capital improvements - most of which are apparent by physical inspection."
Public Facilities	08-006(11)	Rickenbacker Marina, Inc. (RMI) - Monitoring of the Lease Agreement Could Be Enhanced	Resolved/ Implemented	4/3/08	At the time of the audit, the Leasing Section within Asset Management had one clerical staff member, two professional staff members and one manager on staff to monitor agreements. Over the years, the Section's staff was reduced from 4 employees in 2008 to 2 employees, of whom one (the Lease Manager) retired on September 30, 2012. The Department is trying to effectively oversee lease compliance. A new Lease Manager has been hired and will begin on March 18, 2013.

Report # 08-010

Report Name: Homeland Defense, Neighborhood Improvements, Capital Projects, and Infrastructure Improvements Bond Issuance and Other Capital Improvement Funds - Phase #3

Report Date: 1/16/2008

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	08-010(1)	No Evidence of a Methodology to Support the Reporting of Construction-in-Progress in the CAFR	Resolved/ Implemented	2009	In 2009, a Fixed Asset Module was developed in ORACLE to help facilitate the recording of fixed assets. In order to ensure the accuracy of the information, consistent communication with the CIP Department is required to facilitate the timely reporting of completed projects.
Capital Improvements & Transportation (CIP)	08-010(2)	Project Costs per TRACS Do Not Agree with Project Costs per Invoices in the Project Files	Rejected	N/A	TRACS is a management tool used by CIP to track all project status except expenditures or commitments. Oracle is the official financial software of the City used to track financial information. To date, due to budgetary constraints, the City has not been able to incorporate a project management module in Oracle.
Capital Improvements & Transportation (CIP)	08-010(3)	Overstated Amounts on Payment Applications	Resolved/ Implemented		The "Schedule of Values" and "This Requisition" columns are reviewed by the Construction Manager prior to payment. CIP has transitioned/implemented the use of new Construction Payment Requisitions which summarize the construction contract amount, change orders, and previous payments/retainage.
Capital Improvements & Transportation (CIP)	08-010(4)	Overpayment for Architectural Services Due to Improper Processing	Rejected	N/A	This was an isolated case, however, invoices are thoroughly reviewed by the CIP Project Managers.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Capital Improvements & Transportation (CIP)	08-010(5)	Payment Applications Not Certified by the Project Architect/Engineer	Rejected	N/A	The CIP Senior Construction Managers are qualified to review and approve Payment Requisitions for work completed by Contractors. Vertical Construction requires A/E involvement throughout the construction phase of a project. Coordination is required between the CIP Construction Manager and A/E representative.
Capital Improvements & Transportation (CIP)	08-010(6)	Change Order Was Not Reviewed and Approved by the Appropriate Staff	Resolved/ Implemented		The CIP change orders are submitted by the Contractor and approved by the CIP Project Manager, Construction Manager, Team Leader, Assistant Director, and Director.
Capital Improvements & Transportation (CIP)	08-010(7)	Lien Waivers Not Submitted	Resolved/ Implemented		A final release of Lien is part of the final Payment Requisition. The final release is a mandatory component for final payment.
Capital Improvements & Transportation (CIP)	08-010(8)	Inadequate Due Diligence Inspections Performed	Resolved/ Implemented		This was a project specific issue. However, CIP performs destructive testing on a case by case basis, taking into consideration the age of the building.

Report # 09-001
Report Name: General Services Administration's Spare Parts Inventories and Related Transactions, Phase I
Report Date: 9/30/2009

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
GSA	09-001(1)	Fleet Management - Questionable Replacement Parts Were Charged to Work Orders	Resolved/ Implemented	12/1/09	All material requests have to be tied to a workorder and are not administered on a general basis. Example, if one spark plug is needed for the job, it has to be documented on the work order and one spark plug will be provided.
GSA	09-001(2)	Fleet Management - Sign-out Log Records Were Not Properly Completed and/or Retained as Required	Resolved/ Implemented	10/1/10	Together with Department Directors, individual liaisons were identified that were solely authorized to drop off and pick equipment and they still have to sign a log.
GSA	09-001(3)	Property Maintenance - Questionable Replacement Parts Were Charged to Work Orders	Resolved/ Implemented	9/1/08	Trade supervisor required to sign prior to materials being released by stockroom. Supervisor also required to sign off on data sheets to ensure proper notations are entered for work performed. Active
GSA	09-001(4)	Property Maintenance - Data Sheets Were Not Retained as Required	Resolved/ Implemented	1/1/08	It is mandatory, work order data sheets are to be signed by representative or noted as no representative available to sign. All data sheets are retained for the appropriate period of time as required by the General Records Schedule GS1-SL. Active

Report # 09-005
Report Name: Homeland Defense, Neighborhood Improvements, Capital Projects, and Infrastructure Improvements Bond Issuance and Other Capital Improvement Funds - Phase #4 The Job Order Contract Program
Report Date: 6/30/2009

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Capital Improvements & Transportation (CIP)	09-005(1)	There Were No Change Orders that Documented Significant Increases and Decreases to the Job Order (Shenandoah Traffic Circles - Phase 1)	Resolved/ Implemented		Change in quantities are addressed through a change order. These may be additive or deductive.
Capital Improvements & Transportation (CIP)	09-005(2)	Lack of Proper Contractor Evaluation During the Job Contractor Selection Process	Resolved/ Implemented		Letter of references to confirm the required level of expertise and capacity is a requirement for all CIP solicitations.
Capital Improvements & Transportation (CIP)	09-005(3)	Lack of Davis-Bacon Act Compliance Documentation	Resolved/ Implemented		This was a project specific issue. CIP complies with Davis-Bacon requirements for projects with federal funding.
Fire-Rescue (FRD)	09-005(3)	Lack of Davis-Bacon Act Compliance Documentation	Pending	6/1/13	We will re-engage after getting no written commitment at the federal level to define our compliance as a sub-recipient of federal funding.
Capital Improvements & Transportation (CIP)	09-005(4)	Lack of Evidence of Compliance with Environmental Assessment Requirements	Resolved/ Implemented		CIP complies with required local, state and federal environmental regulations, laws and procedures. For LAP funded projects, as may be required, environmental clearance is provided by FDOT prior to execution of a LAP agreement.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Report # 09-007 Report Name: Personnel/Payroll and Related Financial Transactions - Payroll Input Processes Report Date: 3/31/2009					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Human Resources	09-007(1)	Non-Continuous Merit Increases Were Not Properly Authorized & Supported	Resolved/Implemented	4/13/09	Time specific merit increases were stopped. Merit increases have ceased due to budget constraints, if they are reactivated, the Compensation Division will be responsible for keeping track and abiding by the procedure.
Human Resources	09-007(2)	Personnel Action Forms Were Not Properly Authorized & Supported	Resolved/Implemented	6/21/09	Personnel Actions Forms are routed electronically via Oracle and the required approvals are built in. While unsure of the date completed, as it concerns PFP appraisals, at least 90% of the missing appraisals and/or appraisals missing signatures were received from the Department Directors.
Human Resources	09-007(3)	Personnel Files for Sworn Fire-Rescue Department Employees Did Not Contain Performance Evaluations	Resolved/Implemented	5/8/09	On 5/8/2009 Law issued a response to our LSR which stated that "a past practice or departmental order cannot validly exempt personnel records from the Public Records Act." Fire was advised to discontinue their practice of destroying Performance Appraisals. Fire's CBA does not require an appraisal/proof of satisfactory performance for increases. Thus, PAF's for Fire are processed as "Step Increases per CBA" instead of "Anniversary", to distinguish the difference. Fire has advised that they only prepare Performance Appraisals if Unsatisfactory and that this would be as a result of discipline, specifically suspension of 120 hours or more. If/when an appraisal is prepared, Fire would forward to HR and Civil Service.
Human Resources	09-007(4)	Anniversary Increases Were Not Granted On the Correct Dates	Pending	TBD	We have not been able to address LWOP systematically and while notification from Labor relations is received, the departments are still untimely in submission of PAFs to reflect same. Steps and longevity increases have been frozen since 9/30/2010, therefore, there have not been PAFs to grant anniversary increases since then.
Human Resources	09-007(5)	Appointment Rate Requests Were Not Properly Processed	Resolved/Implemented	2/10/09	Appointment rates are being reviewed by Compensation as submitted. Those not submitted to H.R. are reviewed and approved by the City Manager.
Human Resources	09-007(6)	Working Out of Classification & Salary Adjustment Requests Were Not Properly Processed	Resolved/Implemented	2/12/09	The "Working Out of Classification Record" form is being required.
Report # 10-001 Report Name: The Assessment and Collection of Impact Fees Report Date: 9/24/2010					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	10-001(1)	Impact Fees Were Not Properly Calculated (\$2,294,922)	Pending	9/30/10	Per Accounts Receivables,\$2.3M billed per audit on 9/30/10; \$251,658.81 remains outstanding.
Planning & Zoning	10-001(1)	Impact Fees Were Not Properly Calculated (\$2,294,922)	Resolved/Implemented	3/16/12	As of 3-16-12, timing is no longer applicable.
Planning & Zoning	10-001(2)	Administrative Fees Were Not Assessed and Collected	Resolved/Implemented	3/16/12	As of 3-16-12, Administrative Fees are calculated via IBuild system recently implemented by the departments of IT and Building. Administrative Fees are not waivable except as described in Sec. 13.6 of the City Code.
Planning & Zoning	10-001(3)	Excess Refund of Impact Fees Were Authorized and Disbursed by the Zoning Administrator	Resolved/Implemented	3/16/12	As of 3-16-12, Impact Fees are calculated via IBuild system recently implemented by the departments of IT and Building.
Planning & Zoning	10-001(4)	Lack of Written Policies and Procedures	Resolved/Implemented	3/16/12	As of 3-16-12, Impact Fees are calculated via IBuild system recently implemented by the departments of IT and Building.
Planning & Zoning	10-001(5)	Annual/Triennial Review of the Impact Fee Ordinance Was Not Conducted and the Annual/Triennial Report Was Not Issued to City Commission as Required	Pending	Ongoing	City hired consultant to study and submit an update regarding impact fees. This is an ongoing effort expected to be complete by the end of 2013.
Planning & Zoning	10-001(6.1)	Inadequate Management and Monitoring of Impact Fee Deferrals for Affordable Housing Program - The Lack of Monitoring/Review Process to Ensure that Participants Comply with the Terms of the Restrictive Covenants	Resolved/Implemented	3/16/12	Community Development certifies the project as "Affordable". Applicant has to submit letter to receive deferral.
Planning & Zoning	10-001(6.2)	Inadequate Management and Monitoring of Impact Fee Deferrals for Affordable Housing Program - Affordable Housing Impact Fee Deferral Program Files Were Not Properly Maintained	Resolved/Implemented	3/16/12	Community Development certifies as "Affordable". In addition, applicant must submit copy of recorded covenants prior to Zoning signing off in the system.
Planning & Zoning	10-001(6.3)	Inadequate Management and Monitoring of Impact Fee Deferrals for Affordable Housing Program - Administrative Fees Were Not Assessed Relative to Impact Fee Deferrals	Resolved/Implemented	3/16/12	As of 3-16-12, Administrative Fees are calculated via IBuild system recently implemented by the departments of IT and Building. Administrative Fees are not waivable except as described in Sec. 13.6 of the City Code.
Finance	10-001(7)	The Accounting for Impact Fees Can Be Enhanced	Pending	10/1/13	Finance is working with Building to determine means to segregate type of impact fee collections.
Finance	10-001(8)	Accrued Interest Was Not Allocated to Impact Fee Fund and Used to Fund Specified Public Service Facilities as Required	Resolved/Implemented	5/28/10	Interest allocation transferred to Impact Fee Fund under Object 461110; Interest rate is the average of the monthly 6 month and 1 year Treasury index.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	10-001(9)	Insurance Proceeds Were Inappropriately Deposited Into the Impact Fee Fund	Pending	10/1/13	Pending verification from Risk Management, Budget and CIP to determine how to reconcile.
Report # 10-002 Report Name: Employees' Benefits - Pension Plans, 401-A, 457, & Other Benefits Report Date: 8/19/2010					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Pension (GESE)	10-002(3)	Inadequate Monitoring of Investment Managers	Resolved/Implemented	2013	POLICY UPDATED AS NECESSARY- SEE COPIES OF SECTION DEALING WITH "EVALUATION & REVIEW"
Pension (GESE)	10-002(4)	Asset/Liability Studies Were Not Conducted in a Timely Manner	Resolved/Implemented	2012	ATTACHED * FULL LINK AVAILABLE AT: http://www.gese.org/20121130/ALM.PDF
Human Resources	10-002(5)	Payroll Codes Were Incorrectly Designated and Processed as Pensionable Earnings	Resolved/Implemented	10/25/12	Audit 12-012 (see below) is the same as this audit
Finance	10-002(6)	Contributions to 401-A Retirement Plans Were Not Terminated in a Timely Manner	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Risk Management	10-002(7)	Inadequate Monitoring and Filing for Stop-Loss Insurance Claims	Resolved/Implemented	1/1/2011; Ongoing	Corrective actions included: 1)Placing Stop Loss Insurance coverage with ASO provider to ensure the seamless and efficient processing of stop loss claims; 2) Implemented High Cost Claim Notification procedures by which the City's ASO provider notifies the City of all claims exceeding 50% of the Stop Loss claim threshold; 3) Review monthly detailed claims experience reports to identify potential stop loss claims; 4) Obtain and review monthly banking refund report to identify individual stop loss recoveries 5) Reconcile stop loss recoveries on quarterly basis using aggregate stop loss claims. Stop loss recoveries for 2011 plan year and 2012 plan year were \$1,994,787 and \$1,913,262 respectively valued as of January 6, 2013.
Report # 10-003 Report Name: Citywide Purchasing Card Program and Selected I-Expense Financial Transactions Report Date: 1/22/2010					
Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Purchasing	10-003(1)	(FRD Urban Search & Rescue Division) Discrepancy of Invoice. We recommend a modification of the current P-Card policy to require an advanced approval of all purchases by the cardholder's immediate supervisor. This process should require the completion of a standard template that lists the items that need a supervisor's signature along with the date of completion. The Purchasing department should implement a violation tracking system to ensure that timely and appropriate action is taken on future P-Card misuse.	Resolved/Implemented	10/1/08; Ongoing	The City's current P-Card APM-1-07 contains controls that should have prevented this issue. In Section III.A.2., it is the Cardholder's express responsibility to "[c]ompare all charges made to the P-Card with the purchase receipts and/or invoices at hand." Thereafter, per Section III.B.A., it is the Cardholder's Immediate Supervisor's express responsibility to "[m]onitor on a daily basis or weekly basis cardholder activity via the financial institution's web based software system." This invoicing discrepancy should not have happened and our current P-Card APM-1-07 was clear regarding these requirements. In support of this recommendation, please note that a P-Card Violation spreadsheet has been maintained since the beginning of FY 08/09. Please see the attached spreadsheet entitled "PCARD VIOLATIONS".
Purchasing	10-003(15)	Inadequate Policy Enforcement. We recommend that the Purchasing Department enhance its internal control procedures to reasonably assure that P-Card purchases are in compliance with policies and used solely for City business purposes. Additionally, a more effective violation tracking system should be implemented to ensure that the purchasing department responds timely and appropriately to future P-Card misuse.	Resolved/Implemented	1/20/2010; Ongoing	Please refer to the attached response provided by Mr. Glenn Marcos and dated January 20, 2010. His response begins on Page 7. Additionally, in support of this recommendation, please note that a P-Card Violation spreadsheet has been maintained since the beginning of FY 08/09. Please see the attached spreadsheet entitled "PCARD VIOLATIONS". As a safeguard measure to prevent the recurrence of this item, the Purchasing Department proactively monitors all transactions on a monthly basis. Formal notifications in writing are sent to each P-Cardholder upon identification of each and every questionable transaction. Attached for your review and information, please find various emails sent by P-Card Administrator Yadissa Calderon that clearly indicate that the Purchasing Department assures that all P-Card Transactions are solely for City business purposes.
Purchasing	10-003(5)	Questionable Tolls and Fees for Violation Penalties Charged to City P-Card. We recommend that the City develop a standard policy for vehicle violation penalties. Departments should not be allowed to pay vehicle violation penalties with City issued P-Cards as doing so is a wasteful use of City funds and allows for violations to go unnoticed by the responsible supervisors.	Resolved/Implemented	1/14/13; 7/19/07	City APM-3-99, revised on 1/14/13, states the following on Page 11, Miscellaneous, Paragraph C.: "[e]mployees who receive moving and safety related violations while operating City vehicles must notify their Department Director within 24 hours of receipt. Employees are personally responsible for paying their own citations for moving and safety related violations." Additionally, P-Card APM-1-07, Section V.C., Unacceptable Uses of the P-Card, Paragraph 4, clearly states the following: "Car Rental, Taxi Cabs, Tolls, Parking Lots/Garages."

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	10-003(6)	Questionable Use of Public Funds for Travel. We recommend that the Finance department enhance its internal control procedures to reasonably assure that all I-Expense reimbursements are solely for City business purposes. Reports should be more extensively reviewed to ensure that expense reimbursement payments are not duplicated.	Resolved/Implemented		All I-Expense are thoroughly reviewed; however, Directors must also be held accountable prior to their approval to process.
Purchasing	10-003(6)	Questionable Use of Public Funds for Travel. We recommend that the Purchasing department enhance its internal control procedures to reasonably assure that all P-Card purchases are solely for City business purposes. Transaction receipts should be reviewed thoroughly to ensure legitimacy. Additionally, the purchasing department should restrict the ability to charge travel related expenses to only one P-Card per department and a description standard should be implemented to ensure that all related expenses can be tied together. For instance, the lodging and transportation expenses for each department's City business trip should be charged on the same P-Card and the same "purpose" description should be used if the charges are settled over different periods.	Resolved/Implemented	Ongoing	The City's current P-Card APM-1-07, Section V.C., Unacceptable Uses of the P-Card, Paragraph 4, clearly states the following: "Car Rental, Taxi Cabs, Tolls, Parking Lots/Garages." It is the Cardholder's express responsibility to ensure compliance with this requirement. As a safeguard measure to prevent the recurrence of this item, the Purchasing Department proactively monitors all transactions on a monthly basis. Formal notifications in writing are sent to each P-Cardholder upon identification of each and every questionable transaction. Attached for your review and information, please find various emails sent by P-Card Administrator Yadissa Calderon that clearly indicate that the Purchasing Department assures that all P-Card Transactions are solely for City business purposes. Regarding the recommendation that only one P-Cardholder per Department shall incur expenses for travel, the only Departments that have more than one P-Cardholder with travel privileges are: 1) Fire-Rescue (due to size and the large number of department subdivisions); 2) Parks and Recreation (due to size and the large number of department subdivisions); and 3) Budget (because they purchase on-demand on behalf of the Commissioners, City Manager, and the Office of the Mayor). All remaining Departments are compliant with your recommendation to have only one P-Cardholder or a backup P-Cardholder that has authorization to incur expenses for travel.
Finance	10-003(16)	I-Expense Reimbursement Requests Were Inappropriately Processed and Disbursed. We recommend that a more extensive review is performed on all I-Expense requests for reimbursements to ensure that expense reimbursement payments are not duplicated. Also, we recommend that future direct payments be monitored to ensure that overages, if any, are returned to the City.	Resolved/Implemented		All I-Expense are thoroughly reviewed; however, Directors must also be held accountable prior to their approval to process.

Report # 10-004
Report Name: General Services Administration's Spare Parts Inventories and Related Transactions, Phase II
Report Date: 2/18/2010

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
GSA	10-004(1)	Property Maintenance - Unsubstantiated Adjustments to Material Inventory Balance	Resolved/Implemented	1/1/09	All inventory adjustment posted to the MP2 system are required to be properly authorized and have supporting written explanations and/or supporting documentation on file. PM conducts periodic inventory counts of the inventory. Stock room personnel have been segregated from adjusting inventory levels. Active
GSA	10-004(2)	Property Maintenance - Inaccurate Inventory Records	Resolved/Implemented	1/1/09	GSA Administration performs periodic storeroom inventory counts. Upon completion of such count, all discrepancies are investigated and documented in writing. Active
GSA	10-004(3)	Property Maintenance - Inappropriate Segregation of Duties	Resolved/Implemented	1/1/09	Stock room personnel have been segregated as to adjusting inventory levels. Active
GSA	10-004(4)	Property Maintenance - Purchases of Tools and Equipment	Resolved/Implemented	10/1/09	Tool/equipment ordering tracking procedures established/implemented. All city owned tools are engraved with City of Miami and equipment numbers. Active

Report # 10-009
Report Name: Payroll Transactions Processed Through the Kronos Time Recording System
Report Date: 4/8/2010

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Comments
GSA	10-009(1)	Overtime Improperly Paid for Hours Not Worked and/or not Authorized	Resolved/Implemented	FY 2010	GSA supervisors pre-authorize overtime activities and provide the payroll liaisons with an "overtime approval form" which details the date of the overtime and the number of hours to be paid to a particular employee. This submission is then compared to the Kronos timekeeper, specifically the view titled employee timecards, to ensure proper payment.
Police (MPD)	10-009(1)	Overtime Improperly Paid for Hours Not Worked and/or not Authorized	Resolved/Implemented	5/1/10	Now require signature from Supervisors and Commanders for OT slips.
Parks & Recreation	10-009(1)	Overtime Improperly Paid for Hours Not Worked and/or not Authorized	Resolved/Implemented	10/1/12	OT requires Director or designee prior approval. Policy in place.
Solid Waste	10-009(1)	Overtime Improperly Paid for Hours Not Worked and/or not Authorized	Rejected	N/A	This was rejected based on the legal opinion that was obtained and attached to the audit response.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
GSA	10-009(3)	Lack of Evidence of Supervisory Review of Time and Attendance Records	Resolved/ Implemented	FY 2010	Supervisors have access to their employees' timecards electronically through Kronos. Instance reports are completed for employees that report to work late and missing punches are documented and approved for payment, if substantiated. Additionally, all attendance exceptions, such as vacation and ill time, are documented through the use of a "Request for Leave" form that must be approved by the supervisor before submission to the payroll liaison. The Department's payroll liaison further assists supervisors by reconciling employee timecards on a daily basis against submitted paperwork. Any exception is immediately reported to supervisors via email with screenshots substantiating the exception from Kronos for correction and/or proper submission of paperwork.
Parks & Recreation	10-009(3)	Lack of Evidence of Supervisory Review of Time and Attendance Records	Resolved/ Implemented	10/1/12	Departmental Policies and Regulations Manual.
Solid Waste	10-009(3)	Lack of Evidence of Supervisory Review of Time and Attendance Records	Resolved/ Implemented	9/3/09	Implemented in accordance with audit response.
GSA	10-009(4)	Shift Differential Benefits Were Not Properly Paid	Resolved/ Implemented	FY 2010	Since the later part of calendar 2010, shifts were moved to include a two hour overlap between the day and night shift to enhance the production of vehicle jobs that were open and not yet complete by the shift change. As such, the late shift now completes its work day by 9pm every Monday through Friday. As a result of this change, the Shift Differential is no longer applicable to our operations thus rendering operational savings and eliminating the noted reporting issues.
Parks & Recreation	10-009(4)	Shift Differential Benefits Were Not Properly Paid	Resolved/ Implemented	10/1/12	KRONOS procedures.
Parks & Recreation	10-009(5)	Discrepancies Between Hours Worked and Paid	Resolved/ Implemented	10/1/12	KRONOS procedures.
Police (MPD)	10-009(6)	Improper Payment to Employees During Holiday Pay Periods	Resolved/ Implemented	5/1/10	Fixed in Kronos/Oracle. Payroll Units also review all Holiday entries.
Police (MPD)	10-009(7)	Kronos Time Recording and Overtime Authorization	Resolved/ Implemented	5/1/10	Payroll reviews all Kronos Overtime entries.

Report # 11-001
Report Name: Audit to Determine Whether Selected Restricted Funds Were Used for the Intended Purposes
Report Date: 2/17/2011

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Budget	11-001(1.1)	Non-Compliance with the Storm Water Utility Ordinance - Storm Water Utility Fees Were Commingled with General Fund Monies	Rejected	N/A	As per Government Accounting Standard Board (GASB 54), it's not required to account the Storm Water Utility Fees in a Special Revenue Fund.
Finance	11-001(1.1)	Non-Compliance with the Storm Water Utility Ordinance - Storm Water Utility Fees Were Commingled with General Fund Monies	Rejected	N/A	Does not meet the definition of Special Revenue Fund per GASB 54 Implementation.
Budget	11-001(1.2)	Non-Compliance with the Storm Water Utility Ordinance - Storm Water Utility Fees Were Not Used Exclusively to Fund Operation and Maintenance of the Storm water Management System as Codified in Article VIII, Section 18-298 of the City Code	Resolved/ Implemented	5/1/12	New organization strings were created for GSA and Solid Waste departments to account for Storm Water Utility Fees.
Finance	11-001(1.2)	Non-Compliance with the Storm Water Utility Ordinance - Storm Water Utility Fees Were Not Used Exclusively to Fund Operation and Maintenance of the Storm water Management System as Codified in Article VIII, Section 18-298 of the City Code	Rejected	N/A	Stormwater operation and maintenance expenditures are appropriated under the General Fund; however in Nov 2011 organization numbers 207999, 217999, and 247999 were established to readily identify.
Budget	11-001(2)	Continuous Inappropriate Use of Local Option Fuel Tax Proceeds and the Commingling of Said Funds with General Funds	Rejected	N/A	City Memorandum dated April 3, 2012, states that the City's legislation to broaden the allowable uses of Local Option Fuel Tax dollars by municipalities passed on the last day of the 2012 State Legislative Session. The City may now use LOFT funds for the installation, operation, maintenance, and repair of street lighting, traffic signs, traffic engineering, signalization, and pavement markings. Based upon the expansion of the law, the City's use of the LOFT dollars for payment of street lighting expenditures is an authorized use of funds.
Finance	11-001(2)	Continuous Inappropriate Use of Local Option Fuel Tax Proceeds and the Commingling of Said Funds with General Funds	Rejected	N/A	Does not meet the definition of Special Revenue Fund per GASB 54 Implementation.
Budget	11-001(3)	Storm Water Utility Fee Under/Over Billing Errors	Pending	Unknown	There are around 90,812 water and sewer accounts in the City. Public Works is reviewing around 40 accounts on a daily basis. The process of reviewing all accounts will take several years to complete unless IT and more employees are hired.
Finance	11-001(3)	Storm water Utility Fee Under/Over Billing Errors	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry

Report # 11-002
Report Name: The Lease Agreement between the City and Bayshore Landing, LLC
Report Date: 4/7/2011

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
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Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Public Facilities	11-002(1)	Bayshore Landing, LLC - Untimely Payment of Rent to the City	Rejected	N/A	Bayshore Landing, LLC has indicated, "all our payments have been made to our knowledge on a timely basis."
Public Facilities	11-002(2)	Bayshore Landing, LLC - Overpayment of Rent to the City	Resolved/Implemented	3/29/11	Bayshore Landing, LLC agreed that it overpaid \$391.22 to the City.
Public Facilities	11-002(3.1)	Bayshore Landing, LLC - Marina - Additional Rent Due to the City of Miami	Resolved/Implemented	3/29/11	Bayshore Landing, LLC agreed stating, "based on your analysis during the audit, we agree to pay the stated amount [\$764.77] to the City."
Public Facilities	11-002(3.2)	Bayshore Landing, LLC - Retail Space - Additional Rent Due to the City of Miami	Rejected	N/A	Bayshore Landing, LLC disagreed with the report; however, based on the findings it agreed to pay \$678.86 to the City.
Public Facilities	11-002(4)	Bayshore Landing, LLC - License Agreements for Dockage Space Were Not Retained for Audit	Pending	TBD	Bayshore Landing, LLC disagreed with the report; however, it stated "management is seeking remedies to avoid a future occurrence."
Public Facilities	11-002(5)	Bayshore Landing, LLC - Pre-Numbered Transient Dockage Agreements Were Not Used in Sequential Order, Unaccounted/Missing, and/or Duplicate Copies of Transient Dockage Agreements	Resolved/Implemented	3/29/11	Bayshore Landing, LLC disagreed with the report; however, it stated it would "initiate immediately ordering the agreements and issuing them accordingly."
Public Facilities	11-002(6)	Bayshore Landing, LLC - Sub-Lessees Operated Without the Required Business Tax Receipts and Certificate of Use	Rejected	N/A	Bayshore Landing, LLC stated, "tenant's agreements state their obligation to comply and obtain any necessary City or governmental documents, permits and licenses required for the operation of the business (Article 6, Section C)."
Public Facilities	11-002(7)	Bayshore Landing, LLC - Failure to Verify the Accuracy of the Revenues Reported to the City	Pending	TBD	Under Paragraph 15 of the Lease, Bayshore Landing is only required to submit monthly and annual Gross Receipts or Sales" to the Department of Public Facilities. Moreover, there is no mention in said Lease that Bayshore Landing is required to submit "Statements of Operations" reports to the Department of Public Facilities. The submission of these reports is not a requirement in the Lease and is not an obligation of Bayshore Landing. Nonetheless, the Department of Public Facilities will request that Bayshore Landing provide annual Statements of Operations, before the Auditor General conducts its annual audit, to assist the Department of Public Facilities in determining whether Bayshore Landing reported such revenues accurately.
Public Facilities	11-002(8)	Bayshore Landing, LLC - Overpayment of Rent for the Wet Slip Areas to the State of Florida's Department of Environmental Protection	Resolved/Implemented	3/31/12	Upon further review, it was determined that a DEP system error created by a phantom parcel generated and remitted invoices for which the City had already remitted payment. As a result of this audit, the Department of Public Facilities maintains Excel spreadsheet tracking of the amounts billed to the City to ensure that payments are remitted in an accurate and timely manner.

Report # 11-005
Report Name: The Fire Rescue Department's Personnel/Payroll & Related Financial Transactions & Operations
Report Date: 3/24/2011

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	11-005(1)	Overpayment of Paramedic and Advance Life Support Assignment Pay Supplements	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Fire-Rescue (FRD)	11-005(1)	Overpayment of Paramedic and Advance Life Support Assignment Pay Supplements	Resolved/Implemented	1/1/11	We continue to work with HR and the ERP team to streamline and increase efficiencies in our payroll process. We have increased our internal audit controls and better defined the new rolls of our payroll staff with the implementation of the ERP.
ITD	11-005(1)	Overpayment of Paramedic and Advance Life Support Assignment Pay Supplements	Resolved/Implemented	11/15/11	A Fire/Payroll/IT Task Force was implemented to address all payroll related issues associated with Fire. All issues were addressed and the Task Force was disassembled by November of 2011. There are no pending items associated with Fire or the implementation of Oracle Payroll.
Finance	11-005(2)	Firefighters Improperly Received Both Advance Life Support and Acting Advance Life Support Pay Supplements	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Fire-Rescue (FRD)	11-005(2)	Firefighters Improperly Received Both Advance Life Support and Acting Advance Life Support Pay Supplements	Resolved/Implemented	1/1/11	We continue to work with HR and the ERP team to streamline and increase efficiencies in our payroll process. We have increased our internal audit controls and better defined the new roles of our payroll staff with the implementation of the ERP.
ITD	11-005(2)	Firefighters Improperly Received Both Advance Life Support and Acting Advance Life Support Pay Supplements	Resolved/Implemented	11/15/11	A Fire/Payroll/IT Task Force was implemented to address all payroll related issues associated with Fire. All issues were addressed and the Task Force was disassembled by November of 2011. There are no pending items associated with Fire or the implementation of Oracle Payroll.
Finance	11-005(3)	Underpayment of Paramedic and Advance Life Support Assignment Pay Supplements	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Fire-Rescue (FRD)	11-005(3)	Underpayment of Paramedic and Advance Life Support Assignment Pay Supplements	Resolved/Implemented	1/1/11	We continue to work with HR and the ERP team to streamline and increase efficiencies in our payroll process. We have increased our internal audit controls and better defined the new roles of our payroll staff with the implementation of the ERP.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
ITD	11-005(3)	Underpayment of Paramedic and Advance Life Support Assignment Pay Supplements	Resolved/ Implemented	11/15/11	A Fire/Payroll/IT Task Force was implemented to address all payroll related issues associated with Fire. All issues were addressed and the Task Force was disassembled by November of 2011. There are no pending items associated with Fire or the implementation of Oracle Payroll.
Fire-Rescue (FRD)	11-005(4)	Pay Anniversary Increases Were Not Granted on the Correct Dates	Resolved/ Implemented	1/1/11	We continue to work with HR and the ERP team to streamline and increase efficiencies in our payroll process. We have increased our internal audit controls and better defined the new rolls of our payroll staff with the implementation of the ERP.
Human Resources	11-005(4)	Pay Anniversary Increases Were Not Granted on the Correct Dates	Resolved/ Implemented		Fire did not submit PAFs for anniversary increases for an extended period upon Oracle go-live due to miscommunication and misunderstanding on how increases would be processed, which delayed the increases for its members. Additional delay occurred as the required documentation for such increases were discussed. Under the authority of previous CFO, HR, Fire and Finance has worked together to bring employees up to the correct step (prior to steps being frozen on 9/30/2010).
Finance	11-005(5)	Salary Overpayments Caused by Oracle ERP Phase II Systems Deficiency	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Fire-Rescue (FRD)	11-005(5)	Salary Overpayments Caused by Oracle ERP Phase II Systems Deficiency	Resolved/ Implemented	1/1/11	Audits are done on an increased basis and we have enhanced reviews to decrease the likelihood of significant overpayments.
ITD	11-005(5)	Salary Overpayments Caused by Oracle ERP Phase II Systems Deficiency	Resolved/ Implemented	11/15/11	A Fire/Payroll/IT Task Force was implemented to address all payroll related issues associated with Fire. All issues were addressed and the Task Force was disassembled by November of 2011. There are no pending items associated with Fire or the implementation of Oracle Payroll.

Report # 11-008
Report Name: the City of Miami's Enterprise Resources Program (ERP) Phase II Oracle Personnel/Payroll Computer System
Report Date: 2/1/2011

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Human Resources	11-008(1)	Significant Systems Implementation Deficiencies - ERP Phase II Payroll System	Partially Implemented		Do not agree with some deficiencies noted that are specific to HR processes. See 2/22/13 memorandum provided.
ITD	11-008(1)	Significant Systems Implementation Deficiencies - ERP Phase II Payroll System	Resolved/ Implemented	12/1/11	All identified deficiencies have been addressed and corrected. There are no Oracle Phase II pending items at this time.
Human Resources	11-008(2)	Salary Overpayments Caused by Manual Processing of Pay Increase Adjustments	Rejected	N/A	N/A - Retro calculations are handled by Finance.
Human Resources	11-008(3)	Cost of Living Adjustments	Pending	TBD	Current HR staff was not aware of this issue, as it had not been shared by previous HR Administration. We will have to look at ways to improve this process.
Human Resources	11-008(4)	Former City Employees Continued to Have Active Oracle Profiles After Being Terminated From the City	Resolved/ Implemented		An alert email notification is sent via Oracle upon committal of a Termination PAF. This alert is sent to various departments including IT, which will deactivate access upon receipt. I believe implementation was June 2011.

Report # 12-001
Report Name: the Educational Trust Fund Established for Scholarship Awards to the Dependents of Solid Waste Department Employees
Report Date: 7/27/2012

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	12-001(1)	Incorrect Amount of Interest Allocated to Trust Fund	Resolved/ Implemented	9/1/13	Separate fund #13100 created strictly for SW Recycling Trust Fund.
Solid Waste	12-001(2)	Scholarship Funds were Disbursed in Excess of Amount Authorized	Resolved/ Implemented	6/2/11	Implemented in accordance with audit response.
Solid Waste	12-001(3)	Scholarships were Awarded to Candidates that Did Not Meet the Stipulated Criteria in the Enabling Ordinance	Resolved/ Implemented	6/2/11	Implemented in accordance with audit response.

Report # 12-008
Report Name: Disaster Recovery Planning & Data Center Security
Report Date: 9/28/2012

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
ITD	12-008(1.1)	Written procedures for data center access are required.	Resolved/ Implemented	1/1/13	The Police Department controls access to the Data Center. Written procedures were reviewed and updated per Departmental Order 16.
Police (MPD)	12-008(1.1)	Written procedures for data center access are required.	Resolved/ Implemented	1/1/13	Copy of Departmental Order forwarded.
Police (MPD)	12-008(1.2)	User access should be periodically recertified	Resolved/ Implemented	1/1/13	The user access level recertification are now conducted on a quarterly basis.

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Police (MPD)	12-008(1.3)	Surveillance cameras and access logs should be analyzed	Resolved/ Implemented	1/1/13	We currently have 3 cameras installed in the 5th floor main computer which are monitored in the Police Communications Command Bridge 24/7. The additional cameras request is pending CIP funding approval.
Police (MPD)	12-008(1.4)	Enforce access controls in Station Security Manual	Resolved/ Implemented	9/30/12	Copy of Departmental Order forwarded.
Police (MPD)	12-008(2)	Purchase system for Automated Temperature and Humidity Monitoring	Pending	9/30/13	The Automated temperature and humidifier monitoring system is pending CIP funding approval. This project estimated to cost \$35,000.00
ITD	12-008(3)	Prepare up-to-date disaster recovery plan	Pending	6/1/13	The Disaster Recovery Plan will be updated and tested during the half of 2013 as part of Hurricane Season readiness preparations. Resource availability due to attrition slowed this activity during the last quarter of 2012, however we remain committed to the update and testing per the schedule.
ITD	12-008(4)	Improve Disaster Recovery Site Security	Pending	11/30/12	Access to the Disaster Recovery Site is controlled by the City of Coral Springs. A list of authorized City of Miami IT personnel with access to the Disaster Recovery Site will be sent to The City of Coral Springs by the end of March 2013.
ITD	12-008(5)	Ensure Continued Disaster Recovery Site Availability	Pending	10/1/13	The agreement with the City of Coral Springs will be reviewed to ensure continuity of systems operations in case of contingency at the City of Miami.

Report # 12-012
Report Name: City Employees' Pension Plan Benefit Calculations
Report Date: 7/27/2012

Responsible Party (Department)	Issue #	Audit Issue	Implementation Status	Implementation Date	Managements' Comments
Finance	12-012(1)	Pension Contributions Transferred Via Wire to the Trust Account did not Match City Payroll Amounts	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Finance	12-012(2)	Adjustments for Discrepancies Between Payroll Interface and Funds Transferred were not Timely Corrected	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Finance	12-012(3)	Funds Transferred to the Trust did not Agree with Certification Letters	Pending	Unknown	Pending Additional Departmental Research & Response to OIAG Prior Audit Follow-up Inquiry
Human Resources	12-012(4)	Pension Benefit Overpayments to AFSCME Employees Due to Incorrectly Coded Pay Supplements	Resolved/ Implemented	10/25/12	Audit 10-002 (see above) is the same as this audit
Pension (FIPO Mgmt.)	12-012(5)	Develop Procedures for Benefits Calculation/ Payment Process for FIPO	Pending	Unknown	Pending Response to OIAG Prior Audit Follow-up Inquiry