



Review of County Administration Implementation of Board Directed Programs

Office of the County Auditor

Audit Review

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

Review Conducted by:

Kathie-Ann Ulett, CPA, Deputy County Auditor
Jed Shank, CPA, CIA, Audit Manager
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Sahil Grover, CPA, CIA, Audit Senior

Report No. 21-17
September 30, 2021



OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

September 30, 2021

Honorable Mayor and Board of County Commissioners:

We conducted a review of County Administration Implementation of Board Directed Programs. The objective of our review was to determine whether directives issued by the Broward County Board of County Commissioners (Board) were implemented by County Administration (Administration) in a timely manner.

We conclude that directives issued by the Board were implemented by Administration, but we cannot conclude whether the directives were implemented in a timely manner, as the applicable directives did not contain specific timelines. We noted no response to directives that appeared to be untimely. Opportunities for Improvement are included in the report.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

We appreciate the cooperation and assistance provided by Broward County Administration staff throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Bertha Henry, County Administrator
Andrew Meyers, County Attorney
Monica Cepero, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator

Broward County Board of County Commissioners

Mark D. Bogen • Lamar P. Fisher • Beam Furr • Steve Geller • Dale V.C. Holness • Nan H. Rich • Tim. Ryan • Barbara Sharief • Michael Udine
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TABLE OF CONTENTS

INTRODUCTION	1
Scope and Methodology	1
Overall Conclusion	1
Background	2
OPPORTUNITIES FOR IMPROVEMENT	3
1. Directives Issued by the Board Should be Centrally Tracked and Monitored.	3
MANAGEMENT'S RESPONSE.....	4

INTRODUCTION

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

We conducted a review of County Administration Implementation of Board Directed Programs. The objectives of our review were to determine whether:

1. Directives issued by the Broward County Board of County Commissioners (Board) were implemented by County Administration (Administration) in a timely manner.
2. Any Opportunities for Improvement exist.

To evaluate timely implementation of Board directives, we tested a sample of directives issued by the Board at regular commission meetings warranting action from Administration staff and items from the 'Parking Garage' List maintained by Commissioner Mark Bogen's office. We also performed interviews with Administration staff, assessed adequacy of applications and systems used to track directives issued by the Board, and reviewed supporting documentation provided for actions undertaken to implement directives issued by the Board.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our review included such tests of records and other auditing procedures deemed necessary. The review period was August 30, 2019, to March 31, 2021; however, transactions, processes, and situations reviewed were not limited by the review period.

Overall Conclusion

We conclude that directives issued by the Board were implemented by Administration, but we cannot conclude whether the directives were implemented in a timely manner, as the applicable

directives did not contain specific timelines. We noted no response to directives that appeared to be untimely. Opportunities for Improvement are included in the report.

Background

Broward County Commission

The Board is the legislative and policy-making branch of County government and is comprised of nine members elected by district. Each Commissioner must be a resident of the district for which he or she seeks election and serves a four-year term. On the third Tuesday of each November, the Commission elects a Mayor and Vice Mayor for one-year term. The mayor serves as presiding officer and the County's official representative. The Commission appoints the County Administrator, County Attorney, and County Auditor. The Commission also appoints numerous advisory and regulatory boards.

Broward County's Administrative Branch – County Administrator and Administration

Section 3.01 of the Broward County charter established the County's administrative branch which is headed by the County Administrator. Per the charter, County Administrator is responsible to the Board for the proper administration of County matters, and ensuring that all ordinances, resolutions, orders, and actions of the County Commission are faithfully executed. The County Administrator is also responsible for directing and supervising daily administration and functions of the County's departments, divisions, offices, and agencies, in conformance with the Charter, County ordinances, resolutions, the Florida Constitution, and the laws of the State of Florida.

'MOTION TO DIRECT' agenda items

The Board uses 'MOTION TO DIRECT' agenda items to direct Administration to execute ordinances, resolutions, orders, and other required actions of the Board. 'MOTION TO DIRECT' agenda items are included in the minutes of each Board meeting.

Parking Garage List

A 'Parking Garage' List is maintained by Commissioner Mark Bogen's office and contains items added by commissioners that require progress updates from Administration at each Board meeting. The list was first introduced by Mayor Mark Bogen at the December 11, 2018, Board meeting during his term as Mayor. Any of the nine commissioners may request to place an item on the list. Only the respective commissioner that places an item on the list may authorize its removal. Progress updates from County Administration for items on the list are included in a Parking Garage Agenda Item for each commission meeting.

OPPORTUNITIES FOR IMPROVEMENT

Our review disclosed certain policies, procedures and practices that could be improved. Our review was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. Directives Issued by the Board Should be Centrally Tracked and Monitored.

County Administration (Administration) does not maintain a “real time” list, log, or other status report of directives issued by the Broward County Board of County Commissioners (Board). According to Administration, the Deputy County Administrator assigns directives issued by the Board to the responsible department head or other staff as they are received. There is no formal centralized methodology or tracking mechanism to determine whether the directives were assigned, when they were issued, the anticipated timeline to address, and who followed up on them. While we found that directives issued by the Board were implemented by Administration, we could not determine whether the directives were addressed on a timely basis, as the applicable directives did not contain specific timelines.

Directives issued by the Board should be tracked and monitored to ensure that directives are properly addressed. This includes ensuring that warranted actions are appropriately executed by assigned individuals within a reasonable timeframe. Tracking and monitoring directives issued by the Board also facilitates status updates of outstanding items. A “real time” list, log, or other status report (using Excel or another mechanism) provides a method for Administration staff and Board members to track progress updates on assigned directives efficiently and effectively. Such document should include fields such as the description of the directive, responsible party in charge of implementation, and anticipated timeline to implement.

Although we noted no response to directives that appeared to be untimely, the lack of a “real time” list, log, or other status report of Board directives, may lead to instances where actions warranted by a Board directive are not executed appropriately. It also leads to lack of an efficient and effective mechanism for Administration and Board members to track progress updates on assigned directives.

We recommend Administration maintain a “real time” list, log, or other status report of Board directives assigned, including implementing timelines, and provide to the Board on a periodic basis.

MANAGEMENT'S RESPONSE



BERTHA W. HENRY, County Administrator
115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7362 • FAX 954-357-7360

MEMORANDUM

DATE: September 29, 2021

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

FROM: Bertha Henry
County Administrator

SUBJECT: Management Response to the Office of the County Auditor's Report on the Audit of County Administration Implementation of Board Directed Programs

County Administration has reviewed the Office of the County Auditor's Report on the Audit of the Review of County Administration Implementation of Board Directed Programs and submits the following as Management's response.

The Audit of the Review of County Administration Implementation of Board Directed Programs focused on directives issued by the Board at regular commission meetings warranting action from Administration staff and items from "Parking Garage" list maintained by Commissioner Mark Bogen's office.

In summary, Management is pleased with the Audit report conclusion that directives issued by the Board were implemented by Administration and that the Auditor's office noted no directives that appeared to be addressed untimely. Only one opportunity for improvement was identified by the Auditor's office.

Opportunity for Improvement: Directives Issued by the Board Should be Centrally Tracked and Monitored.

Recommendation: Administration maintain a "real-time" list, log, or other status report of Board Directives assigned and provide to the Board on a periodic Basis.

Response: Management **partially agrees** with this recommendation. Management concurs with the findings of the Audit Report that no noted directives appeared to be addressed in an untimely manner and that current workflow processes have been successful in fulfilling Board directives. County Administration does informally track all Board directives warranting response from Administration staff and that process does work as supported by the Audit

Review of County Administration Implementation of Board Directed Programs

September 29, 2021

To: Robert Melton, County Auditor

Re: Response to County Auditor's Report – County Administration
Implementation of Board Directed Programs

findings. Notwithstanding, County Administration will review whether the creation and maintenance of a formal "real time" list or log may improve our current system.

Thank you for the opportunity to respond and provide Management's comments to the Audit. Administration takes Board directives warranting Administration staff response very seriously and continues to strive for timely execution of the Board's will and ultimately timely service to the constituents we serve. Should you have any questions, please do not hesitate to contact me.

cc: Mayor and Broward County Board of County Commissioners
Monica Cepero, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator
Kimm Campbell, Assistant County Administrator
Alan Cohen, Assistant County Administrator
Jeremy Cramarossa, Special Assistant to the County Administrator
Andrew Meyers, County Attorney