



CITIZENS SUMMARY

Findings in the audit of Dade County

County Sales Tax

The county performed sales tax reduction calculations for 2009 and 2010, but incorrectly certified a tax rate with a voluntary reduction instead of a sales tax reduction for both years. As provided by state law, the voluntary reduction taken in a non-reassessment year (even year) resulted in a reduced tax rate ceiling for the county's General Revenue Fund for 2011 and 2012. In addition, a calculation for the sales tax rollback was not performed by the county for 2011 or 2012, and the county certified tax rates equal to the lowered tax rate ceiling for both years, reporting no reductions. State law requires the county to reduce property taxes for 50 percent of sales taxes collected, and based upon these requirements, the county over-collected General Revenue property taxes totaling \$229,643 for the two years 2011 and 2012.

Sheriff Controls and Procedures

As noted in our prior audit report, significant weaknesses continue to exist in the Sheriff's accounting controls and procedures. Accounting duties are not adequately segregated, and an adequate supervisory review is not performed. The Sheriff's office did not maintain electronic accounting records; the current Sheriff indicated the information was deleted from the computer system prior to his taking office. The Sheriff's office lacks adequate procedures for receipting, depositing, and transmitting monies. Receipt slips were not issued for some monies received, several receipt slip books were used concurrently, both copies of voided receipt slips were not always retained, the numerical sequence of receipt slips was not accounted for properly, some entries on receipt slips were not legible, receipt slips did not always indicate the method of payment, composition of receipts was not reconciled to composition of deposits, checks were not restrictively endorsed immediately upon receipt, and receipts were often not deposited or transmitted timely or intact. The Sheriff's office did not prepare monthly bank reconciliations and lists of liabilities for the two bank accounts during the audit period. The Sheriff's office has not established adequate controls over seized property.

Payroll Controls and Procedures

The county does not maintain centralized records of leave balances and leave used and earned, making it difficult to ensure vacation, sick and compensatory leave balances are accurate and in compliance with policy. The county's personnel policy indicates overtime will be determined based upon only "hours actually worked on the county's behalf,"; however, nonworking time is sometimes used in calculations to determine overtime. As a result, the county may be paying more compensatory time than required. Documentation to support the accrual of compensatory time by the former Sheriff's office manager/jail administrator was not sufficient and was not documented consistently. Timecards did not always document dates worked and some timecards could not be located. Compensatory time was not always calculated in accordance with county policy. Time records were not always signed as appropriate. Similar conditions were noted in our prior audit report.

County Procedures	The county could not locate records documenting the use of the Sheriff's office vehicles for the year ended December 31, 2012, and the vehicle log maintained by the Assessor and the County Commissioners lacked adequate detail and was not used to reconcile fuel usage to fuel purchases. Sheriff's Revolving Fund monies are to be used only for certain purchases, but \$4,941 of the \$7,977 total disbursements during the audit period were not in compliance with uses allowed by state law. Neither the County Clerk nor the County Commission adequately reviews the activities of the County Collector-Treasurer.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Fair**.^{*} However, the audit revealed serious shortcomings with the Sheriff's office.

American Recovery and Reinvestment Act (Federal Stimulus)	Dade County did not receive any federal stimulus monies during the audited time period.
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^{*}The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.