




# Memorandum



Miami-Dade County Office of the Inspector General  
A State of Florida Commission on Law Enforcement Accredited Agency  
601 NW 1<sup>st</sup> Court ♦ South Tower, 22<sup>nd</sup> Floor ♦ Miami, Florida 33136  
Phone: (305) 375-1946 ♦ Fax: (305) 579-2656  
Visit our website at: [www.miamidadeig.org](http://www.miamidadeig.org)

To: Honorable Carlos A. Gimenez, Mayor, Miami-Dade County  
Honorable Jean Monestime, Chairman  
and Members, Board of County Commissioners, Miami-Dade County

From: Mary T. Cagle, Inspector General 

Date: October 19, 2016

Subject: OIG Passes Peer Review by Association of Inspectors General

The Miami-Dade County Office of the Inspector General (OIG) is proud to announce that our Office has been peer reviewed by the Association of Inspectors General (AIG), and it was the unanimous opinion of the Peer Review Team that the Miami-Dade OIG's Investigation, Audit, and Contract Oversight Units met all relevant AIG Quality Standards for Offices of Inspector General.

The AIG is a non-profit, membership organization for agencies and professionals in the inspector general community. The mission of the AIG is to promote excellence in the inspector general community by establishing and encouraging adherence to quality standards for each of the specific professional disciplines, and for Offices as a whole. The standards for Audit include adherence to either the Institute of Internal Auditors, International Standards for the Professional Practice of Internal Auditing (Red Book), or the United States Government Accountability Office, Government Auditing Standards (Yellow Book). The Miami-Dade OIG adheres to the latter, and performs its audit work in accordance with the Yellow Book.

The Peer Review program is a key component of the AIG's mission to assist OIGs throughout the nation. Inviting external reviewers to evaluate and assess our operations provides assurances that the Miami-Dade OIG is following established policies and procedures, and that our internal control system is suitably designed and is operating effectively.

The Peer Review Team consisted of four individuals and the review took place from September 26, 2016 through September 29, 2016. The scope of the review covered the OIG's work from September 2013 through September 29, 2016. Attached please find the AIG letter documenting our compliance with the standards and commending our Office for our professionalism.

Attachment

Cc: Abigail Price-Williams, County Attorney  
Neil R. Singh, Interim Commission Auditor



**Association of Inspectors General  
524 West 59th Street, 3532N  
New York, New York 10018**

October 4, 2016

The Honorable Mary Cagle  
Inspector General  
Office of the Inspector General  
Miami Dade County  
19 West Flagler Street, Suite 220  
Miami, FL 33130

Dear Inspector General Cagle,

The Association of Inspectors General (AIG) performed a peer review of the Office of the Inspector General, Miami Dade County (MDOIG), Audit Division (AD), Contracts Compliance Division (CCD) and Investigations Division (ID) at your request. The Peer Review Team (PRT) evaluated the work of MDOIG covering from September 2013 until September 2016. The PRT performed the review during the week of September 26, 2016, to September 29, 2016, at your offices located at 19 West Flagler Street and at the Miami Dade International Airport, Miami, FL. The PRT assessed the work of the MDOIG for compliance with the AIG *Principles and Standards for Offices of Inspector General (Green Book)* and the *Government Audit Standards (GAS or Yellow Book)* issued by the U.S. Government Accountability Office (GAO). These standards are consistent with the qualitative standards under which your office has operated throughout the review period.

The four person PRT consisted of the following individuals:

ID Review	Robert Joyce, Assistant Director of Investigations Port Authority of New York and New Jersey Office of Inspector General Hoboken, NJ
AD Review	Charles Mansen, Senior Internal Auditor Office of Inspector General Palm Beach County Clerk and Comptroller
CCD & ID Review	Levin White, Special Agent Office of the State Inspector General Commonwealth of Virginia
	Kim Widup, Partner Widup Consulting, LLC Retired Assistant Special Agent-in-Charge, Office of the Inspector General, Investigations, USDA, and United States Marshal, N/IL



On behalf of the Team, I am pleased to advise that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications on our opinion. It is the unanimous conclusion of the PRT that the Miami Dade OIG's ID, AD, and CCD met all relevant AIG and GAO standards (GAS) for the period under review.

The remainder of this letter sets forth the purpose, scope, and methodology of the Peer Review.

### **Purpose**

The PRT conducted an independent, qualitative review of the Miami Dade OIG's AD, ID and CCD Divisions focusing on their compliance with agreed-upon AIG and GAO standards.

### **Scope**

The Peer Review covered the Miami Dade OIG operations, resulting work products, and related file materials chosen from selected contracts, closed investigations and completed audits from September 2013 through September 2016 for all Divisions. The Peer Review's scope also covered MDOIG's compliance with their relevant policy and process manuals; procedural requirements; staff qualifications; and professional training requirements. Finally, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and the MDOIG's relationship and communications with outside agencies. For this last step, the PRT met with external stakeholders with whom the MDOIG frequently work, or who are the recipients of the MDOIG's work products. The PRT notes that the overall consensus of these outside stakeholders was that the Miami Dade OIG "was the most professional organization they (the stakeholders) had ever worked with."

### **Method**

The PRT generally followed the Peer Review/Qualitative Assessment Review Checklists for the Miami Dade OIG's AD, ID, and CCD, based on the AIG and GAO standards. The PRT also called upon their own professional experience as senior managers of various Offices of Inspectors General and through their knowledge of and familiarity with best practices within the Inspector General community.

Prior to the actual on-site review, the PRT requested information from the Miami Dade OIG's AD, ID and CCD, including but not limited to, policy and procedures manuals; closed case log; a list of annual reports; website based links; staff training records; a list of issued reports; and a list of external stakeholders. The PRT used this information to select the work products and related case materials for the peer review.

On September 26, 2016, the PRT held an entrance conference with you and your leadership team, in order to explain the peer review scope, methodology, limitations, and proposed schedule. We delivered our request for any additional review materials (multiple document productions were provided to the PRT by your staff prior to our arrival). During the week, the PRT conducted their fieldwork through the examination of the selected case files, work papers, electronic procedures and forms, complaint registers and other documents as necessary.

The PRT also interviewed the staff from the AD, ID, CCD, and from your Office of Legal Counsel. Interviewees from all divisions included the Assistant Inspector General for Investigations, the General Counsel, the Audit Manager, Investigations and Audit Supervisors, Assistant Legal Counsels, Contract Oversight Specialists, Special Agents, Investigative Analysts, and Auditors.

The PRT reviewed the current employees Training and Continuing Education files, and relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

The PRT also met with you and with members of your executive leadership to gauge their involvement and interactions with AD, ID and CCD.

- Felix Jimenez, Assistant Inspector General for Investigations
- Patra Liu, General Counsel
- Stephen Pollock, Audit Manager

The PRT interviewed almost all of the Miami Dade OIG staff. The interviews were conducted in confidence and without any limitation on scope or time.

The PRT interviewed numerous external stakeholders. These interviews were arranged in advance by your staff between the PRT and the external stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included the following:

- Office of the Mayor, Miami Dade County
- Office of the Director, Miami Dade Police Department
- Office of Investigations, Office of the Inspector General, U.S. Department of HHS
- Public Corruption Section, Miami Dade Office of the States Attorney
- Office of the Director, Miami Dade Division of Human Resources
- Office of the Director, Miami Dade Internal Services Dept./Procurement Management
- Office of the Chief of Staff, Miami Dade Aviation Department, Miami Dade International Airport

Finally, the PRT held an exit conference with you and your executive leadership on September 29, 2016, during which time the PRT shared its conclusion that the Miami Dade OIG met the AIG and GAO standards. PRT members provided you with our observations and opinions gathered during the review. PRT members elaborated on the observations made during the week of review. The PRT members provided several observations that did not limit or qualify the opinion of the PRT, but were shared with you and your leadership team as possible areas of consideration going forward. Throughout the week, we had productive discussions with Miami Dade OIG members (from the leadership to the professional staff) regarding their positive experiences about the peer review process and their thoughts regarding possible improvements to the process.

As noted above, it is the unanimous conclusion of the Peer Review Team that the Miami Dade OIG's AD, ID and CCD met all current and relevant AIG and GAO standards for the review period.

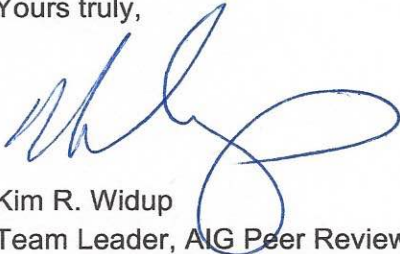


Mary Cagle, Inspector General  
Peer Review Opinion Letter  
October 4, 2016  
Page 4 of 4

On behalf of the AIG, please accept our thank you for the confidence placed in the Association by requesting that we conduct this review. For all of the Peer Review Team, we would like to acknowledge and thank your designee, James Mazer, supported by Mark Teitelbaum, for all of their efforts in the coordination and planning of this event and for providing the necessary records and tools for a thorough and smooth review. Their hospitality and professionalism was outstanding and commendable. Finally, on behalf of the Team, please know that in all of our interactions with you and your staff, we were shown the respect and cooperation that is the hallmark of a professional staff truly interested in a full and open review of their work. At the same time, this has been a learning experience for each member of the PRT, for which we wish to convey our sincerest gratitude.

Please feel free to contact me or any member of the Peer Review Team should you have any questions.

Yours truly,



Kim R. Widup  
Team Leader, AIG Peer Review for Miami Dade OIG, September 2016  
Peer Review Committee, Association of Inspectors General

cc: Robert Joyce, Team Member, AIG Peer Review for Miami Dade OIG, September 2016  
Levin White, Team Member, AIG Peer Review for Miami Dade OIG, September 2016  
Charles Mansen, Team Member, AIG Peer Review for Miami Dade OIG, September 2016