

Biscayne Building
19 West Flagler St., Suite 220
Miami, FL 33130
Phone: (305) 375-1946
Fax: (305) 579-2656
www.miamidadeig.org

**Office of the Inspector General
Miami-Dade County**

Memorandum

To: Mr. George M. Burgess, County Manager
From: Christopher Mazzella, Inspector General
Date: September 29, 2003
Re: **OIG Final Audit Report of OIC of Dade County, Inc.**
Reimbursement Requisitions

Received by _____ Date _____

Please find attached the Office of the Inspector General's (OIG) final audit report of Opportunities Industrialization Center of Dade County, Inc.'s (OIC) reimbursement requisitions submitted to Miami-Dade County.

The OIG's initial review of OIC was prompted by one of its Board Members, Ms. Georgia Ayers, who expressed a concern of accounting irregularities involving OIC's former executive director. Ms. Ayers' concern was brought to the attention of the OIG and the State Attorney's Office. As ancillary to the investigation, the OIG initiated an audit of OIC's financial accounts. The audit scope included several payment requisitions, including OIC's operating fund expenditures submitted to the Miami-Dade Office of Economic Development (OCED) and Miami-Dade Housing Agency (MDHA) and other non Miami-Dade agencies.

By way of a closeout memorandum, the State Attorney's Office indicated that there was insufficient evidence to pursue criminal charges against OIC's Executive Director. The closeout memorandum, however, refers to the OIG audit findings of accounting irregularities and the submission of duplicate payment requisitions to two or more agencies. The audit also revealed incomplete and/or missing records from OCED and lax oversight by OCED of its payment processing activities.

These audit findings were presented independently of the investigation by way of a draft audit report issued September 4, 2003. The draft report was presented to OIC board

members, Ms. Georgia Ayers and Ms. Elaine Black. A draft was also issued to OCED and MDHA; their responses are attached.

With respect to the OIG's most significant finding of duplicate payment requisitions being submitted to the County, the OIG encourages OCED and Housing, in consultation with the County Attorney's Office, to seek recovery of these questioned costs. Moreover, the OIG audit recommends a series of administrative procedures that could easily be implemented to prevent similar occurrences with other entities in the future.

The OIG thanks and appreciates the courtesies and cooperation extended by all County staff and OIC representatives during the course of this audit.

cc: Honorable Chairperson Barbara Carey-Schuler, Ed.D.
Honorable Dorrin D. Rolle, Chair of the Economic Development &
Human Services Committee
Mr. Tony Crapp, Assistant County Manager
Mr. Bryan Finnie, Director, OCED
Mr. Rene Rodriquez, Director, MDHA
Ms. Cathy Jackson, Director, Audit and Management Services
Mr. Eric McAndrew, Chief Legislative Analyst
Ms. Elaine Black, OIC
Ms. Georgia Ayers, OIC

Clerk of the Board (copy filed)

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

I. INTRODUCTION

The Office of the Inspector General (OIG) audited the reimbursement requisitions submitted by Opportunities Industrialization Center of Dade County, Inc. (OIC), for expenditures incurred in the performance of its contracts for employment and training programs during the fiscal years ended September 30, 2001 and 2002 respectively. These expenses included payroll, rent, supplies, professional services, etc.

GOVERNING AUTHORITY

In accordance with Section 2-1076 of the Code of Miami-Dade County, the OIG has the authority to review past, present, and proposed County and Public Health Trust programs, accounts, records, contracts and transactions.

BACKGROUND

OIC is a non-profit organization that provides job placement services, including eligibility determination, assessment, career counseling, objective case management, employability skills enhancement, occupational skills training and support service referrals. During the audit period, OIC had entered into contracts to provide various employment and training programs, including youth services and public housing drug elimination, with Miami-Dade's Office of Community and Economic Development (OCED), Miami-Dade Housing Agency (MDHA), the Miami-Dade Empowerment Trust (MDET), the South Florida Work Force (SFWF)¹, and the South Florida Work Force One (SFWFO)² (henceforth, the agencies).

The OIG reviewed the County's FAMIS payment reports, reimbursement requests, manual checks, and other records, which show that OCED paid OIC \$98,575.32 and \$133,311.53 during fiscal years 2001 and 2002, respectively, for a total of \$231,886.85.

OIC also received payments during the audit period from the Miami-Dade Housing Agency (MDHA) and the Miami-Dade Empowerment Trust, Inc., (MDET), of \$27,569.58 and \$19,999.04, respectively.

In total, during the period under audit, OIC received payments in the amount of \$279,455.47 from Miami-Dade County departments or agencies. OIC also received monies from SFWF and SFWFO in the amounts of \$178,263.05 and \$35,693.82, respectively.

The following table indicates the periods, agencies, index codes/program fund, contract amounts, and the balance for each of OIC's contracts with Miami-Dade County departments and agencies during the period reviewed:

¹ SFWF serves Miami-Dade and Monroe counties.

² SFWFO serves Broward County.

**OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions**

Contract Year	County Department / Agency	Index Code / Program Fund	Contract Amount	Amount Paid to OIC During FY 01' and 02'	Contract Balance
2000	OCED	CD5260990266	87,750.00	11,083.78 ¹	-
2001	OCED	CD5270830263	87,750.00	87,491.54	258.46
2002	OCED	CD5281110263	96,530.00	95,305.92	1,224.08
2002	OCED	CD5281110391	45,000.00	38,005.61	6,994.39
<i>Subtotal From OCED</i>			317,030.00	231,886.85	8,476.93
2001	MDET	Neighborhood Community Based Project ²	20,000.00	19,999.04	0.96
2002	MDHA	PHDEP	28,667.00	27,569.58	1,097.42
<i>Subtotal From Other County Sources</i>			48,667.00	47,568.62	1,098.38
Total Funding (Miami-Dade County)			\$ 365,697.00	\$ 279,455.47	\$ 9,575.31

See EXHIBIT A for detail of deposits.

See EXHIBIT B for summary of agency contracts and other funding sources.

II. SUMMARY OF AUDIT WORK PERFORMED

During our review of OIC reimbursement requisitions submitted to the agencies, we identified the following issues:

1. Duplicate reimbursement paid by County agencies for identical reimbursement requests submitted by OIC;
2. Incomplete and/or missing records from OIC; and
3. Lax oversight by OCED of its payment processing activities

¹ OCED paid OIC \$11,083.78 during fiscal year 2001 under this contract. Contract was effective from 01/01/00 – 12/31/00.

² MDET is a 501(3)c organization and not necessarily a County department or agency. MDET uses state and federal funds to support programs such as OIC and other similar organizations.

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

III. SCOPE, OBJECTIVES AND METHODOLOGY

The scope of the audit encompasses the fiscal years ended September 30, 2001 and 2002, respectively.

The objectives of the OIG's audit were:

1. To verify that reimbursement requisitions submitted by OIC to County departments and agencies were supported by sufficient, adequate and valid documentation and were authorized for payment in accordance with contract specifications, County policies and procedures, Florida statutes, and Miami-Dade County ordinances and departmental administrative orders, if applicable.
2. To verify that reimbursement requisitions submitted by OIC to County departments and agencies accurately reflected OIC expenditures.

Specifically, we reviewed reimbursement requests submitted to the agencies for contracts in effect during the fiscal years ended September 30, 2001 and 2002 respectively. We also analyzed the deposits recorded in OIC bank accounts. To conduct our audit, we contacted and requested the aforementioned agencies to provide us with the originals or copies of the reimbursement requisitions and the respective supporting documentation. Based on the information provided, the OIG determined that OIC had submitted identical reimbursement requisitions to some of the agencies, resulting in duplicate reimbursements.

IV. FINDINGS AND RECOMMENDATIONS

FINDING No. 1: DUPLICATE REIMBURSEMENTS

During the 24-month audit period, OIC submitted nearly identical reimbursement requisitions, including identical supporting documentation such as payroll registers and invoices, to two (2) or more of the agencies. These reimbursement requisitions covered eleven (11) two-week periods. The payroll registers attached to the reimbursement requisitions indicate that many of the same employees covered by a reimbursement requisition to one of the agencies were also included in another reimbursement requisition to at least one, and sometimes two agencies. These requisitions covered identical payroll periods and the same 80-hours of work. In effect, OIC was collecting reimbursements two or three times for the same employee work hours. The payroll registers also indicate that some of the individuals listed in the registers were subcontractors providing professional services to OIC. There was incomplete documentation to determine whether this condition existed for all of the two-week periods during the audit period.

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

On three (3) occasions, OIC submitted the same payroll registers and/or invoices supporting the requisitions presented for reimbursement to OCED, MDET and SFWFO for expenses incurred during the same periods. In the other eight (8) instances, OIC submitted identical requisitions to two (2) of the five agencies. This resulted in OIC receiving \$77,603.82 in duplicate payments for the period audited. The next table shows the periods, agencies, amounts paid and the total amount of duplicate payments received by OIC.

Attached to each reimbursement request, OIC included one or more of the following supporting documents:

1. Payroll Registers indicating:
 - a. Index codes, which represent the funds from which to pay the reimbursement requests.
 - b. Payroll period, usually a two-week period, representing 80 hours of pay for the employees and subcontractors listed in the payroll register. The hourly rates for the listed employees remained constant.
 - c. Approval signature from the Executive Director of OIC, Ms. Valerie Ferguson.
 - d. The Payroll register includes a box, which is completed by OCED staff. OCED informed the OIG auditor that OCED staff members initial the form to attest to their review for compliance and post audit. OCED also stated that the initials indicating approval of the payroll registers submitted by OIC were from the Acting Director of OCED, the Deputy Director or the Administrative Services Division Director.

2. Payroll Register, prepared by ADP³, listing the employee's or subcontractor's:
 - a. Name.
 - b. Social security number.
 - c. "Salary" or "1099\$\$" category. The "salary" category is used to identify which individuals in the payroll register are employees. The "1099\$\$" category is used to identify which individuals are subcontractors.
 - d. Gross amount paid.
 - e. Payroll deductions, if applicable, the net amount paid and the check number issued by ADP from OIC's bank account.

³ ADP is a provider of computerized transactions processing, including benefits and payroll processing.

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

3. Payroll Summary, also prepared by ADP, listing the total gross salaries paid to employees, the gross amount paid to subcontractors, and the gross payroll deductions.
4. In some cases, a time sheet summary, identified by OIC as "Attachment C", was also included. The time sheet summary also indicates the pay period, the hours each employee worked, the employees signatures and the signature of the individual responsible for preparing and authorizing the time sheets. In the time sheets available for review, Ms. Valerie Ferguson is listed as the person preparing the time sheets and her signature indicates that she was authorizing the time sheets.

Note that the amounts captured on the table below, under the column labeled "Duplicate Payments" are those considered duplicate payments and not the total amounts paid by the agencies. Refer to Exhibit C entitled "Analysis of Reimbursement Requests Resulting In Additional Payments to OIC" for a complete detail of the table.

Periods	Miami-Dade OCED	SFWF	MDET	MDHA	SFWFO	Duplicate Payments
06/16/01 – 06/29/01	4,968.46	17,650.77	-	-	-	4,968.44
06/30/01 – 07/13/01	4,968.46	9,063.76	-	-	-	4,968.44
07/04/01 – 07/27/01	4,968.46	6,859.76	-	-	-	2,691.24
07/28/01 – 08/10/01	4,968.46	6,859.76	-	-	-	2,691.24
09/08/01 – 09/21/01	4,968.46	8,706.96	12,829.04	-	-	13,383.41
02/09/02 – 02/22/02	10,089.29	-	-	7,052.30	-	6,372.30
02/23/02 – 03/08/02	7,398.04	-	-	6,192.30	-	6,192.30
03/09/02 – 03/22/02	11,638.63	-	-	14,324.98	3,972.29	15,297.27
04/01/02 – 04/15/02	8,755.56	-	4,170.00	-	8,139.78	7,689.78
04/16/02 – 04/30/02	9,288.57	-	-	-	12,202.06	7,909.71
06/01/02 – 06/15/02	7,894.36	-	-	-	11,379.69	5,439.69
Total	\$ 79,906.75	\$ 49,141.01	\$ 16,999.04	\$ 27,569.58	\$ 35,693.82	\$ 77,603.82

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

Recommendations:

1. The OIG recommends that all current and future contracts between County agencies and OIC and similar providers be amended to include specifically the request for original documentation before disbursements are authorized.

Based upon OCED's response to recommendations one and four, the OIG tenders the following modified recommendation: OCED should require from its agencies that they provide as part of their monthly pay requisitions a listing of other funding sources stating the proportion of specific expenditures that each funding source will cover. The OIG concurs with OCED in that original documentation should accompany the pay requisition submitted to the funding source covering the largest portion of the expenditure.

2. In the case of payroll expense reimbursements, the agency should be made to certify that the listed individuals and their work hours reflect actual time spent on the identified project. The certification should satisfy the requirements of U.S. OMB Circular A-87, which requires employees working solely on a single federal award or cost objective to certify that the listed employees worked solely on that program for the period covered by the certification.
3. The County should consider adding a "holdout" clause, similar to one used by SFWF in its contracts with OIC. The holdout clause used by SFWF works as retainage where 10% of each requisition authorized for payment is retained by the funding agency and paid at the end of the contract term. The balance retained would not be paid until any issues, for example issues involving services not being provided, missing or improper documentation, programmatic problems, etc. were satisfactorily resolved.

The OIG has reviewed OCED's response outlining a "closeout procedure" whereby 17% of the project's expenditures are retained until the implementing agency addresses all pending payment and performance issues. While, on its face, this closeout procedure appears to address the OIG's objective of minimizing financial exposure due to improper expenditures, OCED's response does not provide adequate detail as to how the procedure is implemented. The OIG requests that OCED follow-up and forward to the OIG the details of its closeout procedure.

4. The County should also implement procedures whereby departments and agencies having contracts with the same service providers are encouraged to access each other's payment processing records and inquire of their counterparts about similar services received and paid for by their respective departments or agencies.

See modified recommendation above.

5. For the questioned payments identified herein, the County should seek recovery of the duplicative payments.

**OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions**

FINDING No. 2: FINANCIAL/ACCOUNTING RECORDS MISSING

The OIG obtained a copy of an independent audit report for the fiscal year ending September 30, 2001. The unqualified report asserts that the financial statements reviewed present fairly the financial position of the OIC. As of the date of this report, no independent audit report was submitted for the fiscal year ending September 30, 2002.

According to the remaining OIC staff, the former executive director performed accounting and program functions remotely from her home, using a computer that was the property of the OIC. They added that at least one other computer was used by OIC staff to maintain its records, including accounting transactions through the "FUND EZ" accounting software. However, when the OIG visited the location where this computer was stored, no accounting records could be retrieved from the computer, even though the OIG Auditor had obtained the program password from the organization's CPA. It appears that the files were last saved to the CR-ROM drive. However, the OIG Auditor found this drive to be non-functioning.

It must be noted that the remaining staff from OIC stated that Ms. Ferguson, the former executive director, ran the organization and took care of its bookkeeping. According to the remaining staff, they did not have very much input or knowledge of her activities.

Based on financial statements and checks for OIC's fiscal year 2001 and the checks for fiscal year 2002, the table below details the different expense categories as well as the total expenses incurred by OIC during the 24-months under review:

PAYEE	FY 2001	FY 2002	% CHANGE	TOTAL
Advertising	274.70	274.70	0.00%	549.40
Audit/Accounting	1,000.00	5,500.00	450.00%	6,500.00
Bank Service Charge	104.15	219.50	110.75%	323.65
Building Maintenance	100.00	385.00	285.00%	485.00
Cleaning Supplies	200.00	500.00	150.00%	700.00
Computer Repair	555.00	545.00	-1.80%	1,100.00
Equipment Rental	156.54	1,117.68	613.99%	1,274.22
Equipment Repair	1,720.00	555.00	-67.73%	2,275.00
General Liability	1,644.00	-	-100.00%	1,644.00
Group Health Insurance	2,129.13	-	-100.00%	2,129.13
Incentive Pay	-	50.00		50.00
Leadership Bonus	-	1,200.00		1,200.00
Loan repayment	-	2,600.00		2,600.00
Local travel	-	1,990.40		1,990.40
Miscellaneous Expenses	-	120.00		120.00
Office Supplies	254.00	2,845.20	1020.16%	3,099.20

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

Out of Town Travel	331.00	-	-100.00%	331.00
Overdraft Charges	900.00	1,850.00	105.56%	2,750.00
Payroll Taxes	17,533.05	9,754.46	-44.37%	27,287.51
Postage	60.00	12.45	-79.25%	72.45
Professional Services	11,333.34	79,025.16	597.28%	90,358.50
Salaries	105,586.21	134,630.71	27.51%	240,216.92
Space Rental	3,588.00	23,215.00	547.02%	26,803.00
Special Services	1,429.87	1,467.77	2.65%	2,897.64
Telephone	2,486.99	5,339.51	114.70%	7,826.50
Transportation	-	4,970.00		4,970.00
Tuition	87.00	56.00	-35.63%	143.00
Undetermined	12,245.46	27,467.30	124.31%	39,712.76
Workmen's Compensation	-	364.74		364.74
Totals	\$ 163,718.44	\$ 306,055.58	186.94%	\$ 469,774.02

There are two categories that show an inordinate increase: Professional Services (597%) and Space Rental (547%).

The Space Rental category can be explained by the additional rental expenses incurred by OIC during the last fiscal year ended September 30, 2002.

Analysis of Professional Services Agreements

OIC entered into professional services agreements (PSA) with eleven (11) subcontractors during the 24-month audit period to receive the following services:

- Curriculum design and instructor services for courses such as:
 - “Edutainment”: The Business of Music, Media and Technology
 - Leadership Development
 - Urban Everglades Outreach Specialist
 - Radio and Television Broadcast Technology
 - Basic Background of the Business of the Music Industry
 - Basic Computer Application and Internet Research
 - South Florida Ecosystems, Wetlands, Conservation Practices, Everglades Restoration and Basic Computer Skills for Power Point
- Recruitment and screening of participants to participate in OIC’s Youth Programs

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

Nine (9) of the eleven (11) subcontractors who had a PSA with OIC provided **curriculum design and instructor services** related to the course "Edutainment": The Business of Music, Media and Technology.

Additionally, four (4) of the eleven (11) subcontractors provided similar services, as described above, **during the same time frame**, 06/17/02 through 08/05/02. See Exhibit C for details.

Furthermore, some of the individuals scheduled under the category Professional Services, did not have professional services agreements with OIC. These individuals were paid as subcontractors (i.e. Professional Services), as indicated by their 1099 denomination in the ADP Payroll Register reports. The payment reimbursement requests submitted by OIC include the salaries paid to these individuals.

BANK ACCOUNTS

OIC maintained two (2) bank accounts with the same bank institution, Peoples Bank of Commerce, during the calendar years 2001 and 2002. **Only one**, however, shows deposits from OCED, MDHA, MDET, SFWF and SFWFO.

- For the first account, **2111562406**, the OIG reviewed copies of the bank statements for the period January 1, 2001 through May 31, 2001. These were the only records available for this account. OIC made no deposits from the OCED, MDHA, MDET, SFWF or SFWFO into this account during this five-month period. The balance on this account, as of May 31, 2001, was \$0.00. It appears that this account was closed, although no confirmation has been obtained from the banking institution or OIC.
- For the second account, **2111564606**, identified by OIC as the Payroll Account, the OIG reviewed the bank statements as well as the cancelled checks for the period January 1, 2001 through October 9, 2002, approximately 21 months. These bank statements and other records, such as the requests for payment reimbursement maintained by OCED, MDHA, MDET, SFWF and SFWFO, respectively, show that most of the deposits made into this account came from these agencies. As of October 9, 2002, the ending balance on this account was \$4,580.17.

UNDETERMINED DEPOSITS

As of the date of this report, there are **\$21,653.32** in deposits whose source the OIG has not determined. See Exhibit A for details.

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

Recommendations:

1. The County funding agencies should periodically require providers to submit financial statements or accounting records to assure the County that proper safeguards exist to account for the monies received and spent under the respective contracts.
2. The OIG recommends that County staff from the various funding agencies periodically visit the provider's place of business and perform a program evaluation that includes record keeping and accounting records.

The OIG recognizes, as stated in OCED's response, the Department's reorganization and initiation of stepped up auditing and monitoring oversight, which if followed should address the OIG's concerns.

FINDING No. 3: LAX OCED PAYMENT PROCESSING

REIMBURSEMENT REQUISITONS PROCESSING

OCED staff may have improperly authorized and paid reimbursement requests submitted by OIC that lacked sufficient and adequate supporting documentation.

1. DUPLICATE REIMBURSEMENT REQUESTS

- A reimbursement request for payroll period 01/01/01 – 01/14/01 was submitted by OIC on January 18, 2001, and authorized by OCED for payment on January 22, 2001. A direct transfer to OIC's bank account was posted to the County's FAMIS system on February 28, 2001. However, a review of the supporting documentation indicated that the ADP payroll register showed a different period, 01/13/01–01/26/01, ***which had already been submitted by OIC*** under another reimbursement request (for period 01/15/-01/26/01) and paid by OCED on February 21, 2001. Thus, OIC received \$4,968.46 by submitting a reimbursement request supported by improper documentation. See Exhibit D for details.
- A reimbursement request for payroll period 02/10/01–02/23/01 was submitted by OIC on March 9, 2001, and was received by OCED on March 16, 2001. The authorization for payment was not dated. A direct transfer to OIC's bank account was posted to the County's FAMIS system on March 23, 2001. However, a review of the supporting documentation indicated that the ADP payroll register showed a different period, 03/10/01–03/23/01. This payroll period was subsequently submitted by OIC under another reimbursement request (for period 03/19/01-04/01/01) and posted to the County's FAMIS system on April 10, 2001. As a result, OIC received an additional \$4,968.46 by submitting a reimbursement request supported by improper documentation. See Exhibit D for details.

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

Consequently, OIC received a total of \$9,936.92 by submitting improper support documentation, which was not detected by OCED staff.

2. PAYROLL TAXES

OCED may have improperly modified the reimbursement requests submitted by OIC and caused the County to pay for employer-matched payroll taxes that should not have been paid.

In its reimbursement requests, OIC indicates the names of the individuals who are to be paid for a certain payroll period, usually a two-week period (or 80-hours). Based on the reimbursements and attached support documentation reviewed by the OIG, we determined that some of the individuals listed were not considered employees by OIC, but rather subcontractors. The OIG did not find any indication on the reimbursement requests designating which individual is an employee and which is a subcontractor and there is no documentary evidence that OIC requested that OCED pay for payroll taxes for the subcontractors. Furthermore, the ADP Payroll Register reports, supporting the reimbursement requests submitted by OIC, indicated that these individuals were categorized as "1099's" and showed that no taxes were deducted from their payroll payments.

Thus, OCED improperly considered these individuals as employees and modified the reimbursement requests to add employer-matched payroll taxes, resulting in OIC getting paid for more than originally requested, without any benefits to the individuals who were engaged by OIC as subcontractors, as there was no evidence that OIC remitted the additional payroll taxes to the IRS. The total amount of payroll taxes incorrectly paid to OIC was \$926.93. Refer to Exhibit E for details.

Recommendation:

OCED staff should thoroughly review the reimbursement requests and any supporting documentation before authorizing payment to the providers to avoid a recurrence of the payments made to OIC without adequate documentation or increasing payments without warranted justification.

OFFICE OF THE INSPECTOR GENERAL
FINAL AUDIT REPORT
OIC of Dade County, Inc. Reimbursement Requisitions

Appendix to Audit Report

1. OIG Draft notification letter and response received from OCED.
2. OIG Draft notification letter and response received from MDHA.
3. OIG Draft notification letter to OIC. No response received.

Exhibits to Audit Report

- A. Analysis of Deposits into OIC Bank Account During Period 01/01/01 Through 10/09/02.
- B. Summary of Agency Contracts and Other Funding Sources.
- C. Analysis of Reimbursement Requests Resulting in Additional Payments to OIC.
- D. Schedule of Payments Made to OIC Under Index Code CDCD5270830263 During 01/01/01 through 0930/02 Per Famis and Other Documentation Reviewed.
- E. Analysis of Additional Payroll Taxes Paid to OIC.