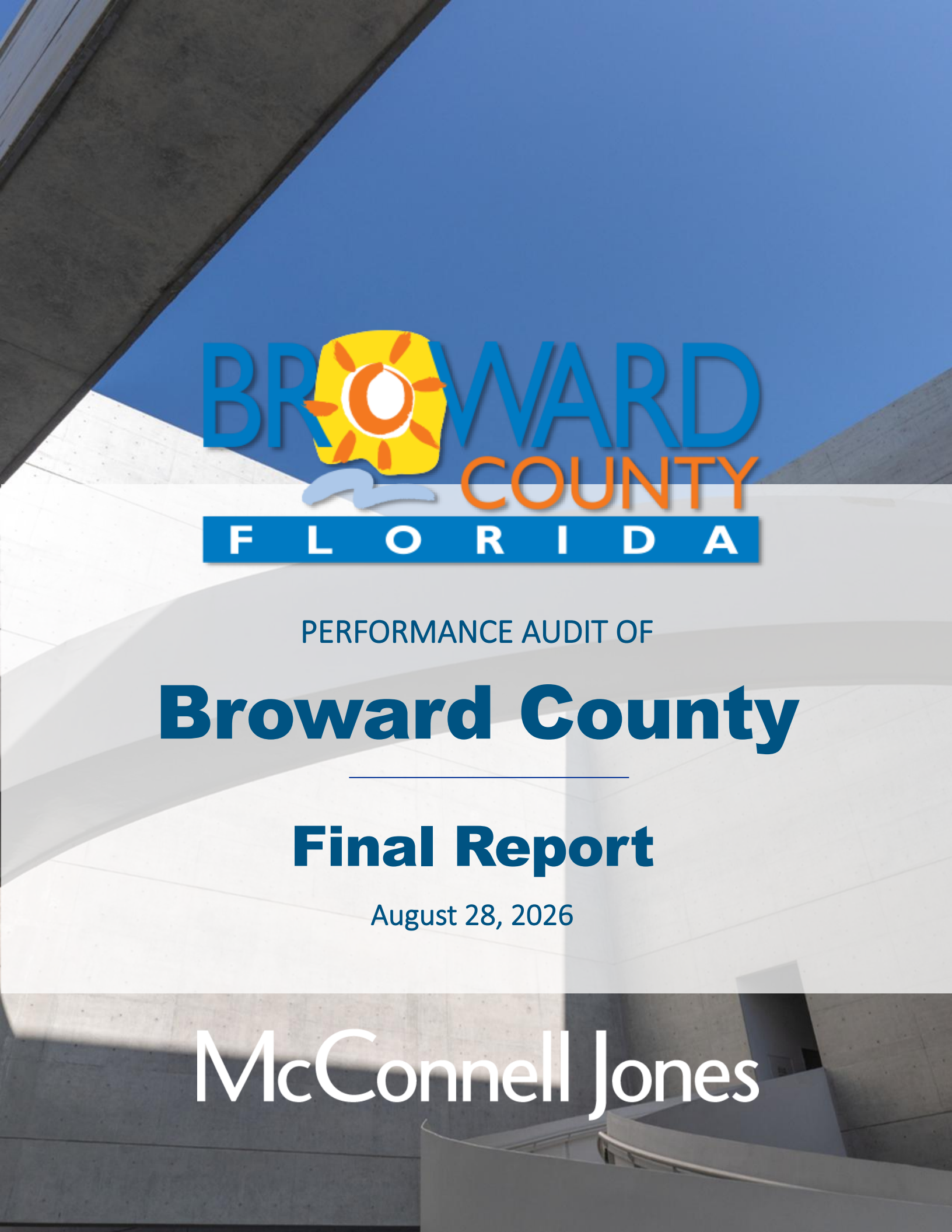

PERFORMANCE AUDIT OF

Broward County

Final Report

August 28, 2026

McConnell Jones

Overview of Performance Audit Findings

Broward County
August 28, 2026

BROWARD COUNTY REPORT DIGEST

Overall, Across 24 Areas, the County Met Expectations in Nineteen (19) Areas and Partially Met Expectations in Five (5) Areas

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Met	6	0	0
Structure or design of the program (2)	Met	2	0	0
Alternative methods of providing program services or products (3)	Partially Met	2	1	0
Goals, objectives, and performance measures (4)	Partially Met	1	3	0
Accuracy or adequacy of public documents, reports, and requests prepared by the County (5)	Met	5	0	0
Compliance with appropriate policies, rules, and laws (4)	Partially Met	3	1	0
All Areas (24)		**19**	**5**	**0**

Results in Brief----------

In accordance with Section 212.055(4), *Florida Statutes*, which authorizes the levy of an Indigent Care and Trauma Center Surtax ("Health Care Surtax") by enactment of an ordinance by a majority of the members of the Broward County Board of County Commissioners ("County Commission"), subject to approval by a majority of the electors of Broward County voting in a referendum election on the levy of the Health Care Surtax, the Broward County Board of Commissioners approved an ordinance on April 28, 2026, to levy a 0.25 percent health care surtax subject to voter approval of a referendum to be held in the general election on November 3, 2026. Audit fieldwork must include interviews with program administrators, review of relevant documentation, and other applicable methods to complete the assessment of the six (6) research tasks.

- The economy, efficiency, or effectiveness of the program.
- The structure or design of the program to accomplish its goals and objectives.
- Alternative methods of providing program services or products.
- Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
- The accuracy or adequacy of public documents, reports, and requests prepared by the County, or which relate to the program.
- Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six (6) issue areas were based on the extent to which the

program met expectations established by audit subtasks. Overall, the audit found that Broward County met expectations in three (3) of the six (6) areas and partially met expectations in three (3) areas.

A summary of audit findings by issue area is presented below.

Findings by Issue Area ----------

Economy, Efficiency, or Effectiveness of the Program

Overall, Broward County met expectations in this area. The MJ Team reviewed the program area most closely associated with the surtax and determined that program administrators use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. In addition, programs are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. Moreover, program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, etc. Program performance and cost were evaluated based on reasonable measures, including accepted industry standards and best practices when available. The MJ Team also reviewed a sample of existing health care service agreements, equipment purchases, and grant agreements and determined that the County's current processes can deliver Health Care Plan projects at a reasonable cost, on time, and within budget. In addition, the County has established written policies and procedures that take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. Finally, the County's existing health care services demonstrate economies, efficiencies, and programmatic effectiveness that provide a solid foundation for implementing the Health Care Plan's health care services, Level I trauma center, and innovative health care programs if the referendum passes.

The structure or design of the program to accomplish its goals and objectives

Overall, Broward County met expectations in this area. Based on the MJ Team's review and analysis, the County has defined roles, clear reporting lines, and limited administrative layers that reduce duplication and control costs. Broward County's Transportation Department Mobility Advancement Program and the Human Services Department have experienced staff and established oversight processes to support future health care program administration, if the surtax passes. The County uses workload analyses, budget reviews, and staffing assessments to ensure resources align with program demands. Employee turnover rates remain low and indicate a stable workforce with sufficient capacity to manage program responsibilities. In summary, the County demonstrates the organizational capacity, staffing levels, and management practices needed to administer the proposed Health Care Plan effectively and efficiently. The County indicated that the same type of organizational structure and staffing assessment framework would be used for the proposed Health Care surtax programs.

Alternative methods of providing services or products

Overall, Broward County partially met expectations in this area. The County has demonstrated processes for evaluating in-

house, outsourced, and hybrid service delivery arrangements and for monitoring contracted services and modifying arrangements when warranted. The County also uses peer comparisons to inform procurement and service delivery decisions, while the MJ Team has identified additional peer approaches that warrant further evaluation for the Health Care Plan. These existing practices provide a reasonable foundation that may be adapted to the three components of the Health Care Plan.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, Broward County partially met expectations in this area. Program goals and objectives are partially clear, address performance and cost, but lack consistency in meeting the measurable criteria. Program-level goals and objectives are consistent with the County's strategic plan. The performance measures partially assess program progress toward meeting its stated goals and objectives. Although other internal controls exist or are planned such as annual monitoring required by the Health Care Plan, comprehensive policies and procedures are a critical and necessary component to provide reasonable assurance that program goals and objectives will be met.

The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program

Overall, Broward County met expectations in this area. Based on the public information available on the County's website for current programs, as well as sample content reviewed from social media platforms and print and electronic media, the County has effective processes in place for disseminating important financial and non-financial information and for evaluating the accuracy and adequacy of public information. The information reviewed demonstrates that Broward County provides clear examples of the methods used to assess and validate the accuracy of public documents. Additionally, the County offers transparent program performance and cost information that is readily accessible and easy for community members to locate. The County also demonstrated that appropriate procedures exist to identify and correct erroneous or incomplete program information in a timely manner while ensuring affected audiences are properly notified of updates or corrections. Based on existing processes, the County is prepared to provide accurate and adequate public documents, reports, and requests related to the Broward County Health Care Plan.

Compliance of the program with appropriate policies, rules, and laws

Overall, Broward partially met expectations in this area. The County has processes in place to assess compliance with applicable federal, state, and local laws, regulations, contracts, grant agreements, and local policies, primarily through guidance provided by in-house counsel and through County departments' participation in professional associations that monitor legislative and regulatory changes. Based on some last revised dates since 2015, it appears that policies and procedures are not reviewed and revised within a reasonable period. Although the County corrected the errors during the audit, the 2026 Single Audit Report identified two deficiencies related to grant reporting and management internal controls. Based on a review of audit reports, program administrators have taken reasonable and timely actions to address any

noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means. The County also demonstrated reasonable and timely efforts to ensure that planned uses of surtax funds comply with applicable legal and regulatory requirements. Finally, the County's legal infrastructure supports existing health care programs' compliance with applicable legal requirements and could be used to assess the Health Care Plan's proposed health care services, Level I trauma center, and innovative health care programs for compliance if the referendum passes.

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TRANSMITTAL LETTER

August 28, 2026

Monica Cepero, County Administrator
Broward County, Florida
Broward County Government Center
115 S. Andrews Ave., Room 409
Fort Lauderdale, Florida 33301

Dear Ms. Cepero:

McConnell & Jones LLP (the "MJ Team") is pleased to submit our final report of the performance audit of Broward County. Pursuant to s. 212.055(11)(b), *Florida Statutes,* the Office of Program Policy Analysis and Government Accountability (OPPAGA) selected the MJ Team to conduct a performance audit of the program areas related to the Broward County Health Care Plan Ordinance.

Mr. Casey Perkins, THF Data & Intelligence, based in Tallahassee, Florida, served as technical advisor for the project.

We conducted this performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The objective of the audit was to fulfill the requirements of s. 212.055(11)(b), *Florida Statutes* (the "Statute"). This Statute requires that Florida local governments with a referendum on the discretionary sales surtax undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held. OPPAGA is charged with procuring and overseeing the audit. The County's Health Care Plan contemplates the provision of primary and preventive care, imaging facilities, and hospital care. These services are closely aligned with the authorized uses of surtax funds allowed by Statute, which include health care services, Level I trauma center, and innovative health care programs.

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The objectives of the audit are consistent with the requirements of the Statute, which are to evaluate the programs associated with the proposed sales surtax adoption based on the following criteria:

1. The economy, efficiency, or effectiveness of the program
2. The structure or design of the program to accomplish its goals and objectives
3. Alternative methods of providing services or products
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program
6. Compliance of the program with appropriate policies, rules, and laws

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Health Care Plan Overview section and discussed in detail in the body of the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met. Overall, the audit found that Broward County met expectations in three (3) of the six (6) areas and partially met expectations in three (3) areas. We conclude that, except for the findings discussed in the report and based upon the work performed, the departments that expend funds have sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in s. 212.055(4), *Florida Statutes, Indigent Care and Trauma Center Surtax*.

McConnell & Jones LLP
Houston, Texas

HEALTH CARE PLAN OVERVIEW

According to the Centers for Disease Control and Prevention (CDC), heart disease is the leading cause of death in the United States. It is also the leading cause of death in Florida and specifically in Broward County (the County). Coronary artery disease (CAD) is the most common type of heart disease in the United States. Sudden cardiac death is the first sign of heart disease in more than half of patients with CAD.

To address these public health concerns, the County developed the Health Care Plan (the Plan) to help County residents, including those who are indigent or medically poor, gain access to primary, preventive, and hospital care services, with a focus on preventing and treating heart disease.

The Plan provides innovative, cost-effective methods of screening to detect CAD and combat heart disease. In addition to providing innovative cardiac screening services to all Broward County residents, the Plan includes the health care services described below. These services closely, though not perfectly, align with the surtax program areas evaluated in this report.

Primary Care and Preventive Care

The Plan provides for a broad range of primary and preventive care for persons who are indigent or medically poor. Such services include primary care services currently funded by the County. The County will expand these services to indigent and medically poor persons, including to provide Cardiovascular Disease Prevention Clinics. The clinics would increase access to primary, preventive, and follow-up care focused on cardiovascular health.

Imaging Facilities

The Plan will make heart screening and imaging services available to all County residents, not just residents who are indigent or medically poor. The County plans to provide imaging services at clinics, stand-alone facilities, in mobile units, or a combination of all three depending on a variety of factors outlined in the Plan.

Hospital Care

The Plan aims to ensure that local hospitals have adequate imaging technologies, the right equipment, trained staff, and treatment capacity to assess patients with acute chest pain and respond quickly if a heart procedure is needed. The local assessment of the location of existing imaging equipment will determine whether nearby hospitals have enough modern heart imaging equipment to quickly evaluate patients who may have acute heart problems.

SURTAX ORDINANCE

In accordance with Section 212.055(4), *Florida Statutes*, which authorizes the levy of an Indigent Care and Trauma Center Surtax ("Health Care Surtax") by enactment of an ordinance by a majority of the members of the Broward County Board of County Commissioners ("County Commission"), subject to approval by a majority of the electors of Broward County voting in a referendum election on the levy of the Health Care Surtax, the Broward County Board of Commissioners approved an ordinance on April 28, 2026, to levy a 0.25 percent health care surtax subject to voter approval of a referendum to be held in the general election on November 3, 2026.

Figure 1 is a crosswalk between the program areas authorized under Section 212.055(4), *Florida Statutes*—Health Care Services, a Level I trauma center, and Innovative Health Care Programs—with the services identified in the County's Health Care Plan, which include Primary and Preventive Care, Imaging Facilities, and Hospital Care. The table also shows the planned allocation of surtax funds.

Surtax Audit Program Areas	Health Care Plan Services		
	Primary & Preventive Care	Imaging Facilities	Hospital Care
Health Care Services	X		
Level I trauma center			X
Innovative Health Care Programs		X	
Funding Allocation *(5% will be allocated to Continuity and Coordination of Care/ Monitoring and Data Analysis)*	**35%**	**40%**	**20%**

The health care services described in the Plan generally align with the surtax program areas evaluated in this report; however, the categories are not identical. For example, all three Plan services are means of providing Health Care Services. Moreover, Hospital Care includes the statutorily required annual funding of $6.5 million for a Level I trauma center, but it also includes equipping local hospitals with adequate imaging technologies and ensuring that trained staff can read heart scans to help doctors decide how soon a patient with chest pain needs treatment.

In addition, the three types of services described in the Plan reflect the requirements of Section 212.055(4), *Florida Statutes*, which states that the health care plan:

> "shall fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, **primary care and preventive care** as well as **hospital care**. The plan must also address the services to be provided by the Level I trauma center…. The plan shall also include **innovative health care programs** that provide cost-effective alternatives to traditional methods of service delivery and funding."

FIGURE 1: *The Health Care Services in the County's Health Care Plan closely, but not perfectly, align with the surtax audit program areas.*
SOURCE: *Broward County Health Care Plan and Interviews.*

CURRENT HEALTH CARE SERVICES (HCS) STRUCTURE

The County's Human Services Department (HSD) is the overarching County unit responsible for human services programs; the Community Partnerships Division (CPD) operates within HSD and oversees community-based service areas; the Health Care Services Section (HCS) operates within CPD and administers County health care programs. In this structure, HSD functions as the parent department, CPD is a division under HSD, and HCS provides administrative oversight of Ryan White federal grants, which provide health and human services to Broward County residents with HIV/AIDS. HCS is also responsible for contract and fiscal oversight of County funded health care services that include primary care, mental health, and crisis stabilization. HCS contracts with health care service providers to deliver services to the community.

Figure 2 depicts the County's current health care services delivery structure.

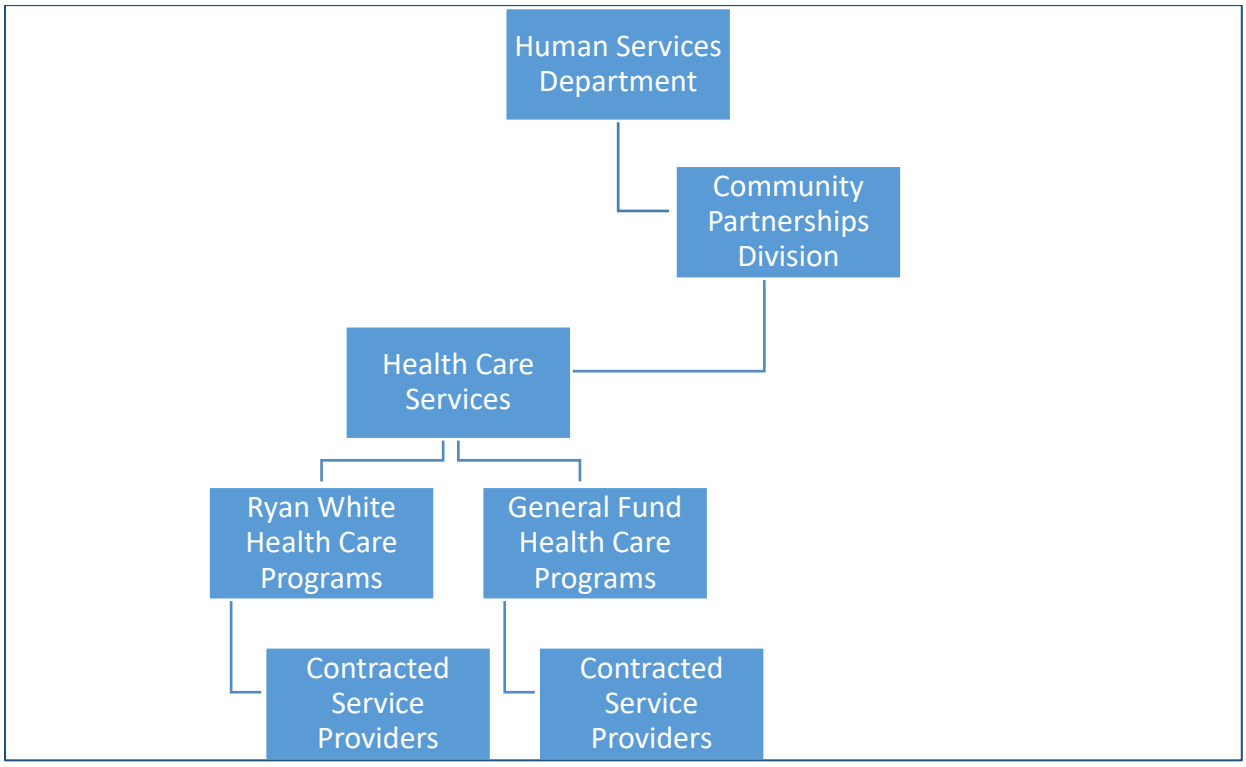


FIGURE 2: *Within the County's Health Care Services organizational structure, HSD is the broader parent department, CPD is a division within HSD, and HCS is the section within CPD responsible for administering the County's health care services programs through contracted service providers.*
SOURCE: *Broward County Organization Chart.*

PLANNED SURTAX AGENCY

If voters approve the November 3rd referendum, the County Administrator will establish a new agency to administer the health care surtax and Health Care Plan. The County Administrator will also ensure that the personnel assigned to oversee the Health Care Surtax and the Health Care Plan have the appropriate qualifications and experience in medicine, diagnostic testing, and public health administration. County management expects to leverage the expertise of the Health Care Services (HCS) section because of its experience in managing provider health care services contracts. However, the new agency will be separate and distinct from HCS. See **Figure 2-1** under Subtask 2.1 for a graphic depiction of HCS's current organizational structure.

Because the Health Care Plan administrative structure does not yet exist, the MJ Team evaluated HCS as the County program most closely aligned with the services described in the surtax ordinance. The MJ Team will also evaluate each subtask under the program heading "Health Care Services."

RESEARCH TASK 1

OVERVIEW

The MJ Team assessed the economy, efficiency, and effectiveness of each applicable program by evaluating six (6) areas: regular use of information to monitor program performance and cost; periodic evaluation of program performance and cost using reasonable criteria; timely action to address identified deficiencies; use of reasonable performance and cost measures; completion of projects at reasonable cost, on time, within budget, and in accordance with expectations; and use of written policies and procedures to maximize competitive procurement, volume discounts, and special pricing agreements.

FINDING SUMMARY

THE ECONOMY, EFFICIENCY, OR EFFECTIVENESS OF THE PROGRAM.

Overall, Broward County met expectations in this area. The MJ Team reviewed the program area most closely associated with the surtax and determined that program administrators use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. In addition, programs are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. Moreover, program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, etc. Program performance and cost were evaluated based on reasonable measures, including accepted industry standards and best practices when available. The MJ Team also reviewed a sample of existing health care service agreements, equipment purchases, and grant agreements and determined that the County's current processes can deliver Health Care Plan projects at a reasonable cost, on time, and within budget. In addition, the County has established written policies and procedures that take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. Finally, the County's existing health care services demonstrate economies, efficiencies, and programmatic effectiveness that provide a solid foundation for implementing the Health Care Plan's health care services, Level I trauma center, and innovative health care programs if the referendum passes.

Findings by Subtask:

- **Subtask 1.1 - Management Reports – Met**
- **Subtask 1.2 - Performance Evaluation Criteria – Met**
- **Subtask 1.3 - Findings and Recommendations – Met**
- **Subtask 1.4 - Program Performance – Met**
- **Subtask 1.5 - Case Studies of Past Projects – Met**
- **Subtask 1.6 - Competitive Procurement – Met**

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 1.1 – Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.

OVERALL CONCLUSION

Subtask 1.1 is met. Based on interviews with HCS personnel and review of the data provided, HCS program administrators use management reports and other information on a regular basis to monitor program performance and costs.

Based on our evaluation, the County's existing reporting mechanisms for monitoring program performance and costs are potentially adaptable to the three program areas contemplated in the surtax: health care services, a Level I trauma center, and innovative health care programs if the referendum passes.

To reach this conclusion, the MJ Team interviewed individuals in the following positions:

- Chief Deputy County Attorney
- Deputy County Administrator
- Evaluation & Planning Administrator
- Health Care Services Administrator
- Program Project Coordinator

We also examined management reports and data that health care services program administrators use regularly and determined whether the information is adequate to monitor program performance and costs. These reports and information are discussed below.

Quarterly Provider Report

The County has entered into agreements with various contractors to provide health care services to the community. Each contracted health care service provider must submit a quarterly report related to program performance and the demographics of the target population they are serving. Program administrators use the quarterly reports to monitor each program's progress to ensure contracted outcomes and indicators are met. Health care services program administrators cross-check the quarterly reports against randomly sampled client files to validate accuracy and confirm that services were delivered. Ryan White grants and County general funds support existing health care services.

Ryan White HIV/AIDS Program (RWHAP) is a federally funded program administered by the U.S. Health Resources and Services Administration (HRSA). It provides a comprehensive system of HIV primary medical care, medications, and support services for low-income individuals living with HIV who lack sufficient health insurance coverage or financial resources. Ryan White funding is used to coordinate care, monitor client eligibility, ensure service delivery, track outcomes, and comply with extensive federal reporting requirements.

Figure 1-1 provides a summary of health care services provided by Ryan White federal grants as well as services supported by general funds. Ryan White contractors comprise 80 percent of HCS contracts valued at $17.3 million (44 percent) while General Fund contractors comprise 20 percent valued at $22.1 million (56 percent).

Service	Ryan White		General Fund	
	Number of Contracts	Amount	Number of Contracts	Amount
Primary Care Services			3	$15,311,241
The Post-Arrest Jail Diversion Program for Improved Community Reintegration			1	1,000,000
Mental Health Services - Inpatient Services			1	871,329
Ambulatory Outpatient Medical Care	8	$5,733,053		
Oral Health Care	4	2,751,017		
Non-Medical Case Management	21	1,258,068		
Medical Case Management	18	1,150,881		
Housing and Care Support Services	2	1,002,784		
Centralized Intake and Eligibility Determination	2	773,444		
Food Bank	3	680,000		
Adult Mental Health Services			2	673,787
Mental Health Services - Outpatient			3	670,494
Insurance Support Services	1	650,000		
Crisis Stabilization Services			1	581,000
Mental Health Drop-In Services			1	563,513
AIDS Pharmaceutical Assistance	3	550,000		

Service	Ryan White		General Fund	
	Number of Contracts	Amount	Number of Contracts	Amount
Diversion for Mentally Ill Individuals in Jail (DMIJ)			1	500,000
*Contracts Less than <$500K	31	2,736,208	10	1,933,252
Total Contracts	93	**$17,285,455**	**23**	**$22,104,616**
Percentage	**80%**	**44%**	**20%**	**56%**

FIGURE 1-1: *Ryan White contractors comprise 80 percent* of *HCS contracts valued at $17.3 million (44 percent) while General Fund contractors comprise 20 percent valued at $22.1 million (56 percent).*
SOURCE: *HCS provider contract listing.*
**Contracts in this category that exceed $300,000 include services such as substance abuse (outpatient), mobile crisis response teams, behavior learning therapy services, maternal health services, and disease intervention specialist (DIS).*

Ryan White Program Quarterly Report

The MJ Team reviewed examples of quarterly reports from Ryan White program service providers. Ryan White program administrators use quarterly reports to monitor the HIV Continuum of Care, enhance system wide service delivery, receive program updates from contracted service providers, and obtain cost information. Ryan White quarterly reports consist of the sections outlined below.

1. **Continuum of Care**- documents the total number of clients in each service category, as well as the number and percentage of clients who:
    - have had at least some documented connection to care (Ever in care);
    - are currently engaged in HIV medical care, usually shown by recent medical visits, lab work, or other documented care activity during the reporting period (In care);
    - stayed consistently engaged in care over time (Retention in care);
    - are receiving antiretroviral therapy the medication regimen used to treat HIV (On ARV);
    - have an HIV viral load that is low enough to be considered suppressed, meaning HIV is being effectively managed through treatment (Virally suppressed)
2. **Service Category Outcomes and Indicators**- requires service providers to attach and sign the Outcome Report from the software system the County uses for managing program performance.
3. **Quality Management Activities**- requires service providers to attach any changes made to the provider's Quality Management Plan since the last quarterly report and to describe progress toward implementation during the period.

4. **Service Utilization**- compares current client and fiscal utilization to target client and fiscal utilization during the period for each service category. Client utilization is the number of individuals served while fiscal utilization is the cost to serve them.
5. **Fiscal Reporting**- requires submission of the provider's Quarterly Expense Report, which shows expenditures incurred on each budget line item.
6. **Program Administration**- requires provider to list any changes to the board or executive leadership during the reporting period.
7. **Technical Assistance and Training**- requires provider to list staff training that occurred during the reporting period.

General Fund Program Quarterly Report

The MJ Team also reviewed examples of General Fund quarterly reports submitted by contracted providers. General Fund quarterly reports consist of client demographics such as age, race, poverty level, and performance measures that enable program administrators to evaluate program performance.

In addition, providers submit a narrative with their quarterly report discussing program staffing changes, client success stories, improvements in service delivery, outcomes and indicators, and upcoming visits from other monitoring entities other than the County. Outcome measures and demographic data vary by contracted service.

These metrics are central to the evaluation to ensure services reach target populations and meet objectives. The MJ Team reviewed quarterly provider reports for the third quarter of Fiscal Year 2026 (January-March 2026). **Figure 1-2** summarizes outcome measures and indicators noted in three of the reports.

Provider	Outcomes	Indicators
Women in Distress FY 2026 3rd Quarter Report	Clients improve their overall emotional well-being.	1. 90 percent of clients who receive at least four (4) counseling sessions achieve at least two (2) treatment plan goals. 2. 90 percent of clients who receive at least ten (10) counseling sessions will show an improvement in their score on established pre/post assessments.
Center for Hearing & Communication, Inc. FY 2026 3rd Quarter Report	1. Clients improve their overall mental health.	90 percent of clients achieve an increase of at least two (2) points on the Resilience Scale from intake to discharge.
	2. Clients improve individual functioning and community engagement.	90 percent of clients achieve one or more treatment plan goals on the Individualized Service Plan at discharge.

Provider	Outcomes	Indicators
	3. Clients remain engaged and receive referral to services.	70 percent of clients who participate in a minimum of two (2) sessions per month will access one service identified on the Individualized Service Plan.
Healing Arts Institute FY 2026 3rd Quarter Report	Clients improve their overall mental health.	1. 90 percent of clients improve their assessment rating scale score, as measured at the start of treatment and again on the date designated as the completion date for treatment plan goals. 2. 90 percent of clients achieve one or more treatment plan goals by the date designated as the completion date for treatment plan goals.

FIGURE 1-2: *Provider quarterly reports include narratives describing outcomes and associated indicators of success.*
SOURCE: *HCS provided three examples of Fiscal Year 2026 3rd quarter reports.*

Figure 1-3 provides an excerpt from a General Fund program quarterly report that shows the service provider met their quarterly performance targets.

Performance Measures 4/1/2026-6/30/2026	Served	Unable to Evaluate	Total Evaluated	# Attaining Indicator	Target %	Actual %	Target Met?
1. Clients improve their overall mental health Indicated by: **1.1**-90% of clients improve their assessment rating scale score, as measured at the start of treatment and again on the date designated as the completion date for treatment plan goals.	47	6	41	41	90.00%	100%	Yes
1.2-90% of clients achieve one or more treatment plan goals by the date designated as the completion date for treatment plan goals.	47	6	41	41	90.00%	100%	Yes

FIGURE 1-3: *Provider quarterly reports include narratives describing outcomes and associated indicators of success.*
SOURCE: *Examples of Fiscal Year 2026 3rd quarter reports.*

Based on the MJ Team's review, quarterly reports are adequate to monitor program performance and cost. In addition, the MJ Team believes that the County's reporting mechanisms are adaptable to health care services, the Level I trauma center, and the innovative health care initiatives that are the subject of the surtax. For example, the Plan provides for a broad range of primary and preventive health care services for persons who are indigent or medically poor. HCS's reporting mechanisms for monitoring program performance and costs

could potentially be adapted to the preventive health care services contemplated under the Plan.

Provider Monthly Invoice

Contracted service providers submit monthly invoices for the Ryan White and General Fund programs, both of which list the units, dates, and cost of services provided during the month. Health care services program administrators review the invoices and any related support to ensure that services were in fact delivered, properly documented, and contract compliant. Invoices, along with supporting documentation, provide the basis for accumulating and evaluating program costs.

The MJ Team examined examples of provider monthly invoices for both the Ryan White and General Fund programs and found that they were detailed and very similar in structure and purpose. For example, all invoices contain a header with the following general information:

- billing period
- agency name
- contract number
- program name
- contract amount
- invoice number
- supplier identification number
- purchase order number
- supplier address

The next section of the invoice summarizes the amount requested for reimbursement. This section is the basis for determining program costs for the month. Program administrators cross-reference this information to client-level data to ensure that the services were in fact delivered, documented, and can be validated against the invoice. This section of the invoice also contains a certification statement that providers must sign.

Figure 1-4 provides an excerpt from a recent provider invoice. It shows the total amount requested, the amount requested and paid to date, the match contribution to date, and the percentage utilization (percentage of contract expended) year-to-date. The service provider's certification signature is not shown.

Grand Total $ For Units Delivered This Month:	$ 15,090.58
In Kind Contribution :	$ 1,509.06
Total Contribution to program - Units Provided and In-Kind Match:	**$ 16,599.64**
Auto Match Amount:	$ 0.00
Total In-Kind Contribution Amount (Units/Auto-Match)	$ 1,509.06
Final Reimbursmeent Amount Requested:	**$ 15,090.58**
Net Amount Requested / Paid Year-to-Date	$ 178,897.45
Match Contribution YTD	$ 17,889.78
Contract Utilization YTD	89.45%

CERTIFICATION: The undersigned, as an authorized signatory for the contract between Broward County and Center for Hearing and Communication Inc., hereby affirms and certifies that the services billed herewith have been delivered to clients on behalf of Broward County per agreement, that all clients served have met the program eligibility requirements, and that sufficient written information is available to document services. Provider also represents to Broward County that no other reimbursement is used for invoiced services.

FIGURE 1-4: *Program administrators use service provider monthly invoices to track and monitor program costs.*
SOURCE: *Example of service provider monthly invoice.*

The final section of the monthly provider invoice provides a breakdown by service code and a detail of services by client and date. **Figure 1-5** provides an excerpt from this section of the invoice. The client ID and provider name are redacted.

Outpatient Adult Mental Health Services

Service	Service Code	Units	Amount
Case Management	PH-1000	101.25	$ 8,505.00
Individual Counseling - Masters Level Clinician	RF-3300-MLC	53.75	$ 5,805.00
Psychosocial Evaluation - Licensed Professional	RP-5000.6600-LP	2.00	$ 307.66
Psychosocial Evaluation - Masters Level Clinician	RP-5000.6600-MLC	1.00	$ 126.00
Outreach	TJ-6500.6300	7.00	$ 346.92
Total Services		**165.00**	**$ 15,090.58**

Fee for Service Details

Client ID	Date	Service	Code	Provider	Units	Unit Rate	Total
[redacted]	5/1/2026	Outpatient Adult Mental Health Services: Individual Counseling - Masters Level Clinician	RF-3300-MLC	[redacted]	2.00	$ 108.00	$ 216.0000
[redacted]	5/1/2026	Outpatient Adult Mental Health Services: Individual Counseling - Masters Level Clinician	RF-3300-MLC	[redacted]	2.00	$ 108.00	$ 216.0000
[redacted]	5/1/2026	Outpatient Adult Mental Health Services: Case Management	PH-1000	[redacted]	1.00	$ 84.00	$ 84.0000
[redacted]	5/4/2026	Outpatient Adult Mental Health Services: Case Management	PH-1000	[redacted]	1.00	$ 84.00	$ 84.0000
[redacted]	5/4/2026	Outpatient Adult Mental Health Services: Case Management	PH-1000	[redacted]	1.00	$ 84.00	$ 84.0000
[redacted]	5/4/2026	Outpatient Adult Mental Health Services: Case Management	PH-1000	[redacted]	1.00	$ 84.00	$ 84.0000
[redacted]	5/4/2026	Outpatient Adult Mental Health Services: Case Management	PH-1000	[redacted]	1.00	$ 84.00	$ 84.0000

FIGURE 1-5: *Provider monthly invoices provide details that enable program administrators to monitor program costs effectively.*
SOURCE: *Example of service provider monthly invoice.*

The County's monthly provider invoice review and validation process is adequate to monitor program cost. In addition, with appropriate modifications, these processes could be used to monitor costs and utilization for the health care services, Level I trauma center, and innovative health care programs that would be established if the referendum passes. For example, the County already tracks program utilization to determine whether services are being used as intended. If the referendum passes, similar utilization data could help the County align the

quantity and capabilities of imaging equipment with actual demand, thereby reducing the risk of overinvesting in costly equipment or maintaining underutilized capacity.

Case Management Software Platform

The County uses an international human services software system for its Ryan White and General Fund programs. The system is a specialized care management platform designed to support health care services program administration by centralizing activities such as client intake, eligibility determination, documentation and client records, program monitoring, payment tracking, and other administrative functions. It serves as the centralized system of record that supports both performance monitoring and cost oversight.

Figure 1-6 provides an overview of the system's features and capabilities.

Feature	Capability
Centralized client records	Maintains client intake, eligibility, service history, documentation, and case records in one system.
Eligibility tracking	Supports verification and monitoring of client eligibility for Ryan White and General Fund services.
Service documentation	Records services provided by contractors and supports validation that billed services were delivered.
Program utilization monitoring	Tracks service use by client, provider, and service category to assess demand and program activity.
Performance reporting	Generates reports that help administrators monitor outcomes, indicators, and provider performance.
Payment and cost tracking	Supports review of billed services, reimbursement activity, and program costs.
Provider activity monitoring	Enables administrators to monitor contractor activity and identify trends, gaps, or outliers.
Compliance support	Helps maintain documentation needed for grant reporting, contract monitoring, and audit reviews.
Case management and care coordination	Supports referrals, follow-up activities, and continuity of care across services.
Management reporting and analysis	Provides data that administrators can use to evaluate program performance, costs, and service delivery trends.

FIGURE 1-6: *HCS's case management platform serves as the centralized system of record for health care services administration and supports performance and cost monitoring.*
SOURCE: *Interviews and internet research.*

HCS's case management system is comprehensive and robust. Its capabilities can be leveraged to address the administrative needs of the Health Care Services, Level I trauma center, and Innovative Health Care Programs that will be established if the referendum passes.

Viral Load Suppression Report

The Viral Load Suppression Report is an example of the type of information that can be generated from the case management software discussed above. Program administrators use viral load suppression reports to track individual patient outcomes under the Ryan White program. Viral suppression reporting enables program administrators to determine how providers are performing in relation to viral load suppression rates. Each contractor provides a quarterly report of viral load suppression scores across various service categories.

Figure 1-7 provides an excerpt from a Ryan White service provider's quarterly report. It summarizes client progression through key stages of HIV treatment for each Ryan White service category. Metrics include engagement in medical care, retention in care, receipt of antiretroviral therapy (ARV), and achievement of viral suppression. Viral suppression represents the primary desired clinical outcome and indicates that HIV is being effectively managed through treatment. The percentages shown reflect the proportion of clients within each service category who achieved each stage of the continuum.

In the chart, "Integrated" refers to coordinated HIV prevention and care planning. The acronyms stand for AIDS Pharmaceutical Assistance (APA), Medical Case Management (MCM), Non-Medical Case Management (NMCM), and Emergency Financial Assistance (EFA).

Service Category	Total Clients (#)	Ever in Care	In Care	Retention in Care	On ARV	Virally Suppressed
Integrated	1669	1669 (100%)	1669 (100%)	1493 (89%)	1625 (97%)	1449 (87%)
APA	92	92 (100%)	92 (100%)	65 (71%)	82 (89%)	69 (75%)
MCM	413	413 (100%)	408 (99%)	380 (75%)	408 (99%)	351 (85%)
NMCM	945	943 (100%)	928 (98%)	822 (87%)	914 (97%)	808 (86%)
Food Bank	270	270 (100%)	269 (100%)	249 (92%)	268 (99%)	244 (90%)
Oral	170	170 (100%)	168 (99%)	160 (94%)	169 (99%)	158 (93%)
EFA	na	na	na	na	na	na

FIGURE 1-7: *Provider quarterly reports provide viral suppression rates.*
SOURCE: *HCS provided three (3) examples of Fiscal Year 2026 3rd quarter reports.*

Figure 1-8 is an excerpt from HCS's Viral Load Suppression dashboard that shows viral suppression rates by race. In the first quarter of Fiscal Year 2026, of the 79.5 percent of clients that remained in care, the overall viral suppression rate was 89.2 percent and 96.8 percent of this population was receiving antiretroviral therapy, which can lower a person's viral load to a level considered suppressed.

Other viral suppression dashboard views are available such as by ethnicity, gender, age, and federal poverty level (FPL). Program administrators use this information coupled with invoice cost data to monitor program performance and cost.

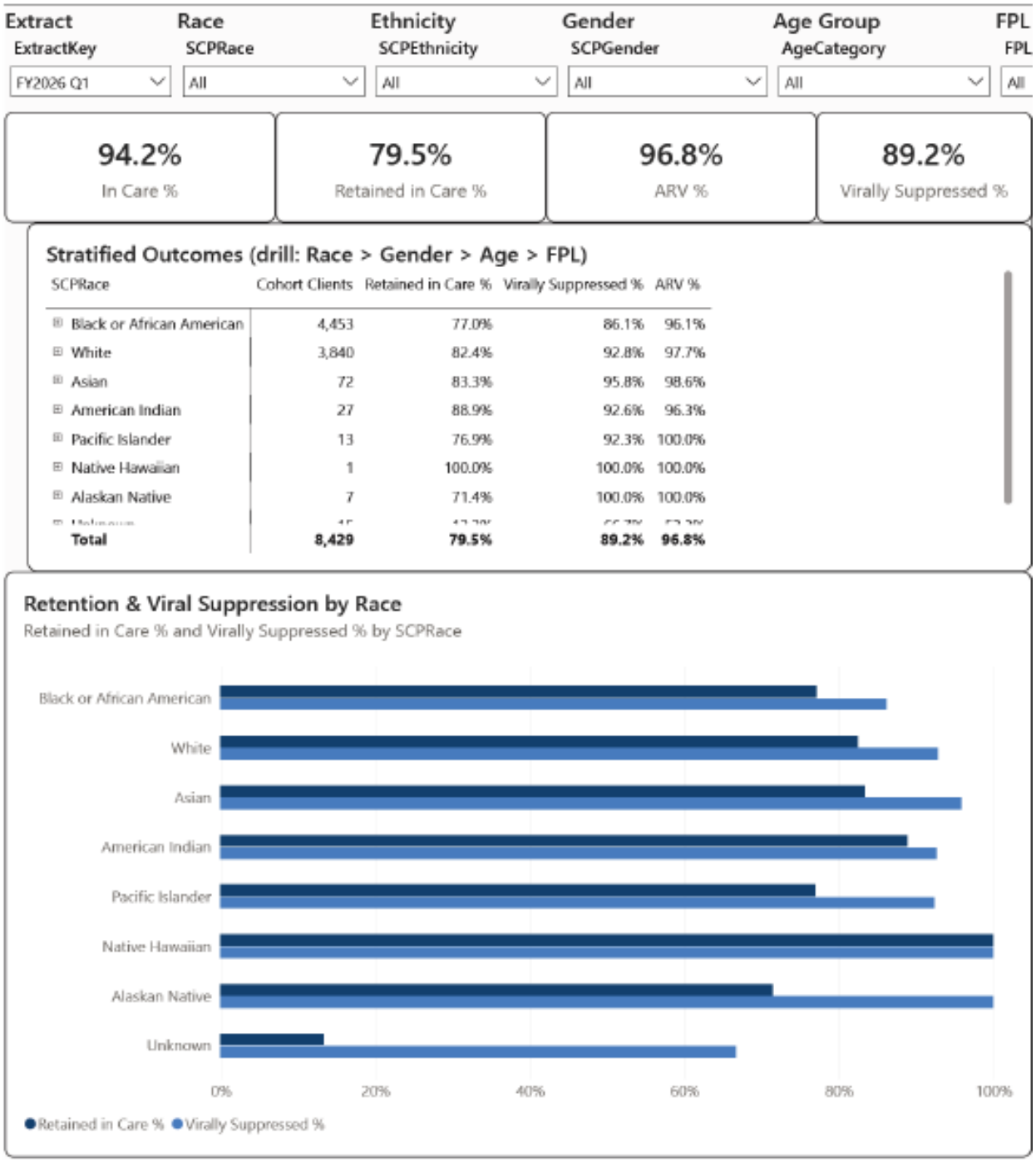


FIGURE 1-8: *Viral suppression dashboards depict viral suppression rates across various client demographics.*
SOURCE: *HCS provided examples of viral suppression dashboard graphics.*

It is reasonable that a similar report could be developed to track utilization of hospital and/or imaging services for the indigent or medically poor should the surtax pass and the services contemplated in the Plan are established.

Cost Analysis and Utilization Reports

Program administrators analyze monthly cost data from the billing system to develop metrics such as cost per client and cost per care, which are used to identify outliers, drops in service, and the cost to achieve viral suppression.

Program administrators routinely perform cost and utilization analysis on health care programs. Although adaptation might be necessary, cost and utilization analysis could possibly be performed for the Health Care Services, Level I trauma center, and Innovative Health Care programs that the surtax will fund if the referendum passes. Cost and utilization analysis currently conducted for Ryan White and Ending the HIV Epidemic (EHE) programs is an example.

The United States Department of Health and Human Services (HHS) initiated the EHE program in 2019 to reduce new HIV infections by at least 90 percent by 2030. County health care services program administrators perform trend analysis of services and analyze the amount of units that are billed towards each of the service categories to assess cost effectiveness.

Financial information is tracked monthly, while service outcomes are reported and tracked quarterly when providers submit their quarterly reports. In addition to monthly invoice reviews, annual program evaluations are performed to ensure that services have been delivered at the negotiated standard rate.

Figure 1-9 provides a summary of cost and service utilization data that program administrators use on a regular basis to monitor Ryan White and EHE program performance and cost.

Report	Function
AIDS Drug Assistance Program-(ADAP) Related Priority Setting and Resource Allocation (PSRA) Analysis	Compares funding changes across Ryan White Part A and Minority AIDS Initiative (MAI) core medical and support service categories such as pharmaceutical assistance, ambulatory care, and case management. Enables program administrators to compare and monitor proposed and actual contract allocations across service categories.
JR-8 Ryan White Part A Minority AIDS Initiative FY2027-28 Allocations with Motions Table for Priority Setting and Resource Allocation	Excel workbook showing two different Ryan White HIV funding pools being allocated across service categories to demonstrate how funding is split across various services such as case management, ambulatory care, housing, and transportation.
Ryan White Financial Analysis Workbook	Excel workbook showing Ryan White service utilization, spending, outcomes, and resource-allocation scenarios. Program managers use the data to compare cost, client volume, viral suppression, equity reach, and scenario impacts across services. The information provides program managers with a basis for funding and eligibility decisions by showing where resources are concentrated,

Report	Function
	which services appear most efficient or impactful, and what tradeoffs may occur under proposed policy changes.
Ending the HIV Epidemic Current Utilization Values Report	Summarizes current allocations, expenditures to date, utilization percentages, proposed reallocations, and funding differences by service category. Enables program administrators to monitor spending progress, identify underutilized funds or emerging service needs, and support timely reallocation decisions to better align resources with program demand.

FIGURE 1-9: *Ryan White program managers use a variety of reports to manage and monitor program performance and costs.*
SOURCE: *HCS provided examples of Ryan White reports and Excel workbooks.*

Figure 1-10 provides an example of an Ending the HIV Epidemic Current Utilization Values Report that program administrators use to compare current allocations, expenditures, utilization rates, and proposed reallocations by service category. As of the reporting date, 32 percent of the total allocation had been used, and $181,000 was proposed for reallocation to better align funding with service utilization and program demand.

Service Category (# of Providers)	Service Category Current Total Allocation	Service Category Current Utilization	Utilization %	Reallocation Total	Difference
Medical Case Management (9)	$ 360,800.00	$ 184,143.81	51%	$ 455,800.00	$ 95,000.00
Medical Transportation (7)	$ 203,000.00	$ 83,218.26	41%	$ 219,000.00	$ 16,000.00
Non-Medical Case Management (7)	$ 281,057.00	$ 164,744.37	59%	$ 351,057.00	$ 70,000.00
Food Vouchers (3)	$ 30,500.00	$ 7,808.24	26%	$ 30,500.00	$ -
Housing and Care Support Services (2)	$ 1,002,784.00	$ 198,674.29	20%	$ 1,002,784.00	$ -
Peer Counseling Services (1)	$ 100,000.00	$ 13,525.88	14%	$ 100,000.00	$ -
Disease Intervention Services (1)	$ 312,000.00	$ 78,000.00	25%	$ 312,000.00	$ -
Evaluation Services (1)	$ 57,600.00	$ 8,694.00	15%	$ 57,600.00	$ -
Food Bank (1)	$ 80,000.00	$ 30,041.00	38%	$ 80,000.00	$ -
OVERALL TOTALS:	**$ 2,427,741.00**	**$ 768,849.85**	**32%**	$ 2,608,741.00	$ 181,000.00

FIGURE 1-10: *Ryan White program managers use utilization reports to assess the rate at allocated funding is being used for service delivery.*
SOURCE: *HCS provided examples of Ryan White reports and Excel workbooks.*

Leadership Summary Report

Program managers use ledger data to generate reports that program administrators use regularly to monitor program performance and costs. Each month, program administrators analyze ledger data from provider billings to monitor the cost of services rendered. This analysis includes metrics such as cost per client, cost per service encountered, service volume trends, and the cost of achieving viral suppression. Administrators use these metrics to identify outliers, declines in service activity, and providers with higher costs and weaker outcomes. Contractors identified through this process may be flagged for quality improvement or required to explain performance or cost variances.

Issues are also discussed during monthly meetings, and meeting minutes are maintained to track progress toward resolution. Based on its review of three months of meeting minutes, the MJ Team noted that minutes are organized into the sections shown below. Progress toward resolution of an issue is documented in the applicable section of the meeting minutes and is delineated with the caption "Follow Up." For example, in one set of minutes the MJ Team reviewed, follow up was documented in the Staffing Update section.

- Date, Time, Platform (Zoom, Teams, etc.)
- Attendance
- Quarterly Reports
- Staffing Update
- Technical Assistance
- Contract Specific
- Quality Specific
- EHE Update
- Next Meeting Date

The MJ Team reviewed a leadership summary report prepared from ledger data and determined that it provides sufficient information to monitor program performance and costs. If the referendum passes, the County could adapt similar cost and utilization reports for the Health Care Services, Level I trauma center, and Innovative Health Care programs to provide surtax program leadership with comparable management information. The Leadership Summary Report contained the following information:

- Program-wide Totals
- Performance by Funding Source
- Categories Running Ahead of Pace, on Reduced Budgets
- Categories Running Well Under Pace
- Agency-Level Highlights
- Spending Outside the Budget File's Scope

- Summary
- Current Recommendations

Figure 1-11 provides selected excerpts from the Performance by Funding Source, Categories Running Ahead of Pace, and Categories Running Well Under Pace sections of the Leadership Summary Report. The information reflects detailed ledger activity from 3/1/2026 through 6/30/2026 and is presented as an example of information that program administrators use to monitor costs and the percentage of the budget expended, also known as utilization, through the reporting period.

Program-Wide Totals

Metric	FY2026	FY2025
Total contract budget	$16,144,770	$17,243,511
Billed 3/1–6/30 (FY26 only)	$4,017,798	n/a
Utilization to date	24.9%	(expected 33.4%)

Performance by Funding Source

Funding Source	FY26 Budget	Billed to Date	Utilization	Budget Δ vs FY25
Ryan White Part A	$13,045,633	$2,839,288	21.8%	+0.2%
Ryan White EHE	$2,058,067	$743,341	36.1%	−28.9%
Ryan White MAI	$1,041,070	$435,169	41.8%	−21.8%

Categories Running Ahead of Pace, on Reduced Budgets

Service Category	FY26 Budget	Billed	Util.	Budget Δ
Non-Medical Case Management	$1,258,068	$668,331	53.1%	−31.4%
Substance Abuse (Outpatient)	$450,000	$235,203	52.3%	−30.4%
Medical Case Management	$1,150,881	$437,622	38.0%	−20.1%

FIGURE 1-11: *The Leadership Summary Report provides program managers with adequate information and data to manage program performance and costs.*
SOURCE: *HCS provided examples of a Leadership Summary Report*.

Overall, the County's use of various management reports and data are adequate for monitoring program performance and cost and these existing reporting mechanisms are potentially adaptable to the three program areas contemplated in the surtax: health care services, a Level I trauma center, and innovative health care programs if the referendum passes.

SUBTASK 1.2 – Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

OVERALL CONCLUSION

The County met expectations of Subtask 1.2. Based on information obtained from interviews and the data discussed below, HCS programs are periodically evaluated using performance information and other reasonable criteria to assess program performance and costs.

Based on our evaluation, the County's existing health care program evaluation methods are potentially adaptable to the three program areas contemplated in the surtax: health care services, a Level I trauma center, and innovative health care programs if the referendum passes.

To reach this conclusion, the MJ Team interviewed individuals in the positions listed in Subtask 1.1. We also examined reports and data to determine whether the health care programs are periodically evaluated using performance information and other reasonable criteria to assess program performance and costs. This information is discussed below.

Health Resources and Services Administration Audits

The Health Resources and Services Administration (HRSA), a department under HHS, evaluates whether grant recipients comply with Ryan White requirements, achieve expected program outcomes, and properly manage federal funds. HRSA uses the Ryan White HIV/AIDS Program National Monitoring Standards (NMS) and related grant requirements when conducting recipient oversight and monitoring. These standards are organized into the following three broad areas:

- Programmatic Requirements
- Clinical and Performance Requirements
- Fiscal Requirements

HRSA evaluated the County's Ryan White program in June 2023 and, according to program administrators, the next evaluation will occur in 2027. The purpose of the evaluation was to assess the County's compliance with the legislative and programmatic requirements of the Ryan White HIV/AIDS Program (RWHAP) Part A. The site visit team reviewed the programmatic, administrative, fiscal, and quality management requirements of the County's RWHAP grant. The areas reviewed during the site visit were specific to the scope of RWHAP and not to all the County's systems and processes.

HRSA issued its report in August 2023. The report identified seven findings, which are summarized in **Figure 1-12**. To present the information in a manageable format, the table provides a condensed paraphrase of the findings and recommendations rather than reproducing the report language verbatim.

Finding	Recommendation
Planning Council membership recruitment efforts are not attracting sufficient consumer participation, including youth representation.	Implement a targeted recruitment strategy for the Planning Council, expand outreach, vary meeting schedules, and partner with trusted providers to identify and engage prospective members.
Planning Council composition does not adequately mirror the demographics and required stakeholder categories of the local HIV epidemic, and several mandated seats remain vacant.	Develop a structured recruitment plan for the Planning Council focused on underrepresented populations and work with executive leadership to fill required membership categories.
Some activities funded through the Clinical Quality Management (CQM) contract fall outside allowable CQM purposes and include training unrelated to quality management functions.	Revise contract scopes and funding practices so CQM resources support only allowable quality management activities; use alternative funding for non-allowable training.
Service categories were classified and reported inconsistently, causing support services to be counted as core medical services and creating noncompliance risk with required funding allocations.	Standardize service category definitions and reporting, separate services into correct categories, and realign budgeting practices to meet funding distribution requirements.
Policies, procedures, and contracts do not provide a mechanism for advance payments to subrecipients when permitted under federal requirements.	Establish written procedures, update county policies, and revise contracts to allow compliant advance payment processes.
The recipient lacks a formal process to identify, track, and verify program income generated by subrecipients.	Require routine program income reporting, document sources and uses of funds, maintain supporting records, and incorporate verification into monitoring activities.
The Planning Council is not sufficiently involved in developing, negotiating, or formally reviewing its operating budget.	Create a collaborative annual budget development process with Planning Council participation and document budget review and approval activities.

FIGURE 1-12: *The 2023 HRSA evaluation of the County's Ryan White program identified seven findings and improvement recommendations.*
SOURCE: *HRSA Ryan White Site Visit Report, August 2023*.

Because HRSA audits are performed by an independent, outside entity and focus on evaluating whether grant recipients comply with Ryan White requirements, achieve expected program outcomes, and properly manage federal funds, it represents solid evidence that the Ryan White program is periodically evaluated using performance information and costs.

Similar to the periodic evaluation of the Ryan White program, the surtax ordinance requires a review of the programs under the Health Care Plan on at least an annual basis. The review must be conducted by one or more industry experts.

HRSA Monthly Check-ins

In addition to Ryan White program reviews conducted every three to four years, an HRSA project officer also performs monthly check-ins using service provider monthly reports to monitor program utilization and costs. The MJ Team reviewed three recent monitoring reports noting the following evaluation categories:

- **Administration**- includes contracting; requests for proposal; monitoring; reporting, Ryan White HIV/AIDS Program (RWHAP Part A), Minority AIDS Initiative (MAI) expenditure reports; waiver requests, etc.
- **Fiscal**- expenditures to date; problems with invoicing; issues with sub-recipients under or over-spending; program budget updates; changes including administration, Planning Council, quality management (QM) and services; fiscal monitoring reporting including Federal Financial Report (FFR), Maintenance of Effort (MOE), carryover requests, etc.
- **Planning**- Integrated plan; Statewide Coordinated Statement of Need (SCSN); needs assessment; RWHAP cross parts planning; other community planning activities that impact the RWHAP –consolidated planning for housing or HIV prevention planning, Early Identification of Individuals with HIV/AIDS (EIIHA); MAI; Comprehensive planning; implementation plan; Ending the HIV Epidemic (EHE) plan.
- **Local Pharmaceutical Assistance Program (LPAP)-** LPAP compliance with monitoring standards; AIDS Drug Assistance Program (ADAP) waiting list; ADAP formulary changes; etc.
- **Quality Management-** Performance measurement; quality improvement projects; use of data in selecting quality improvement projects or for planning, program changes; monitoring; quality training for sub-recipients.
- **Planning Council/Body-** Membership vacancies, reflectiveness, representative other legislatively mandated responsibilities, priority setting, allocations, needs assessment, comprehensive plan, training, etc.

Each of the monthly check-in reports the MJ Team reviewed had multiple observations in the above categories. **Figure 1-13** provides a few examples from each report. **Figure 1-14** provides summary totals from the Fiscal section of each report.

Category	2/25/2026 Monitoring Review	5/21/2026 Monitoring Review	6/26/2026 Monitoring Review
Administration	Contract adjustments and funding sweeps actively managed. Cost-containment measures implemented while monitoring utilization.	Provider reallocations executed in response to ADAP changes. Most providers submitted budgets and attended orientation.	Board approved eligibility amendments and annual reporting was submitted and tracked for correction.

Category	2/25/2026 Monitoring Review	5/21/2026 Monitoring Review	6/26/2026 Monitoring Review
Planning	Weekly coordination with providers regarding ADAP impacts. Collaboration with NASTAD and stakeholders on system response.	Ongoing case manager coordination, statewide planning calls, and integrated planning participation.	Integrated Plan advanced through concurrence process. Participation in EHE and regional planning meetings.
LPAP	LPAP Subcommittee reconvened to evaluate formulary options and affordability of ARVs.	LPAP meeting failed to achieve quorum and was rescheduled.	No significant LPAP concerns reported during the review period.
Planning Council/Body	PSRA reviewed ADAP impacts and evaluated allocation strategies to address anticipated demand.	Committees approved HICP-related changes and completed PSRA allocation workshops; unaffiliated consumers represented 35 percent of membership.	Council approved rankings and allocations; membership metrics and representation were monitored.

FIGURE 1-13: *HRSA project officers evaluate service provider monthly reports to monitor Ryan White program performance.*
SOURCE: *February, May, and June 2026 HRSA monthly check-in reports.*

Review Date	Total Award	Total Expenses	Expense Utilization	Award Balance	Award Balance percent
2/25/2026	$16,774,689	$15,063,078	90%	$1,711,611	10%
5/21/2026	$16,774,689	$16,603,496	99%	$171,193	1%
6/26/2026	$16,225,574	$3,226,650	20%	$12,998,924	80%

FIGURE 1-14: *HRSA project officers examine fiscal utilization during monthly check-ins to evaluate program costs.*
SOURCE: *February, May, and June 2026 HRSA monthly check-in reports.*

The County's Ryan White program is subject to periodic external review by HRSA and ongoing monitoring through HRSA project officer monthly check-ins. Although these reviews apply specifically to Ryan White program requirements, they demonstrate that HCS already operates within a structured review environment that uses performance, fiscal, planning, and quality management information to assess program performance and costs. These reviews are consistent with the subtask's objective that these programs are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

Provider Risk Assessment

While HRSA conducts evaluations of Ryan White and EHE programs every three to four years, HSD's Evaluation and Planning Section (EPS) evaluates contracted general fund health care service providers annually through a risk-based review process. EPS is comprised of four staff members and one lead person who is responsible for contract evaluation and monitoring provider performance. EPS conducts the risk assessment as an internal administrative process governed by a risk assessment policy and standard operating procedure that establish the guidelines evaluators follow when determining the appropriate level of monitoring or evaluation to apply during the fiscal year.

The risk assessment considers administrative and programmatic factors such as quarterly report results, clients served, invoicing and billing practices, reporting errors, prior corrective actions, performance history, certification history, and overall contract compliance. EPS evaluation team members complete a Risk Assessment Analysis Form for each funded program, generally by November of each fiscal year, and assign a numerical risk score based on assessment results.

The resulting numerical risk score determines the level and frequency of monitoring required, including whether EPS conducts a desk review, one (1) onsite visit, or two (2) onsite visits, as well as the scope of documentation and performance information to be reviewed. Although the County does not prepare a single annual report summarizing the four (4) quarterly provider reports, EPS uses all quarterly submissions during the annual program evaluation to assess provider effectiveness and compliance.

EPS summarizes risk assessment results on a spreadsheet that consists of the following information.

- Provider Name
- Contract number
- Program/Service
- Funding Amount
- Total Administrative Risk
- Total Programmatic Risk
- Total Risk
- Risk Assessment Level (color-coded high, medium, low)
- Monitoring Outcome (Corrective Action Required)
- Provider Response Due Date

Annual Provider Evaluations

After EPS staff complete an annual provider evaluation, the evaluator issues a monitoring report that indicates how well the provider met the expectations of their contract from an administrative, fiscal, and general performance perspective. The evaluation report identifies deficiencies and whether the provider received a corrective action plan (CAP) or a remedial action plan (RAP) because they did not meet the requirements of their contract.

The selection of a CAP or a RAP depends on the issue. Generally, RAPs address minor, isolated, concerns that can be readily corrected while CAPs address material, recurring, or systemic issues that present a higher level of risk or involve contractual noncompliance. HSD conducts internal discussions to promote consistency in determining the appropriate level of corrective action. To assist in making such determinations, HSD developed a Performance Improvement Guide that provides performance improvement guidelines. The guide assists program evaluators in making provider performance decisions regarding whether a CAP, RAP, or payment suspension is warranted.

Evaluation reports also include programmatic information based on the provider organization's policies and procedures, subcontracts (if applicable), client files, invoices with supportive documentation, client satisfaction surveys, quarterly demographic and outcome reports, outcome measurement tracking tools, and a corrective or remedial action plan. Annual evaluation reports document whether contracted health care service providers administer their programs in accordance with applicable administrative, fiscal, and programmatic contractual requirements, including requirements related to program performance and costs.

The MJ Team reviewed three 2025 provider monitoring reports noting that the reports followed a structured format. For each report section, EPS evaluators identified the monitoring items reviewed and documented whether the provider was compliant with the applicable contractual requirements.

Figure 1-15 provides a summary of the three provider reports showing the categories that were evaluated and the percentage of compliance based on the number of items reviewed in each category.

Report Section	Provider A		Provider B		Provider C	
	Items Reviewed	Compliance Percentage	Items Reviewed	Compliance Percentage	Items Reviewed	Compliance Percentage
Required Policies	10	100.0%	10	100.0%	10	100.0%
Financial Audits	6	85.0%	7	80.0%	6	100.0%
Human Resources	11	85.7%	10	100.0%	11	87.5%
Client File Contents	20	100.0%	18	63.6%	20	80.0%

Report Section	Provider A		Provider B		Provider C	
	Items Reviewed	Compliance Percentage	Items Reviewed	Compliance Percentage	Items Reviewed	Compliance Percentage
Invoice & Billing	5	100.0%	12	100.0%	5	90.0%
Contracted Services	6	100.0%	6	100.0%	6	72.2%
Client Reports/ Outcomes	7	91.7%	9	83.3%	7	44.4%

FIGURE 1-15: *Annual evaluation reports document whether contracted health care service providers administer their programs in accordance with applicable administrative, fiscal, and programmatic contractual requirements.*
SOURCE: *2025 Comprehensive Contract Evaluation Report.*

Service-Delivery Models

HCS uses service delivery models as a framework for evaluating program performance and costs against reasonable measures, accepted industry standards, and best practices. These models define expectations for each service category, establish provider performance requirements, and identify the outcomes and measures used to assess whether providers are achieving stated goals and objectives.

Program administrators develop service delivery models and related performance outcomes by considering national best practices, collaborating with other Ryan White eligible metropolitan areas through HRSA, and conducting research for general fund health care programs.

In conjunction with annual monitoring evaluations of contract compliance and general performance, the service delivery models provide HCS with a structured basis for evaluating the effectiveness of its programs.

The MJ Team reviewed three examples noting that they provide a structured framework for overseeing and evaluating contracted service providers. Across the three models reviewed, the documents consistently define the program purpose and target population, establish service delivery and operational requirements, identify provider performance standards, and specify measurable outcomes and reporting expectations. The models also reference applicable federal, state, and program-specific guidance that providers are required to follow.

The service delivery models contain key elements necessary to evaluate provider performance, including defined service requirements, documented performance measures, measurable outcome indicators, data sources, reporting methodologies, and performance targets. Specifically, the models establish expectations regarding client eligibility, service delivery activities, documentation requirements, timeliness standards, care coordination activities, treatment planning, and outcome achievement. They also identify the evidence and records used to demonstrate compliance with program requirements.

Based on the reviewed models, the MJ Team has determined that they document performance frameworks that provide reasonable measures against which contracted provider performance

can be monitored and assessed. The models establish clear expectations, accountability mechanisms, and outcome measures that support oversight of contracted service delivery and provide a basis for evaluating whether providers are meeting program objectives.

The Health Care Plan

Moreover, the surtax ordinance requires the County to obtain, on at least an annual basis, a review of the Health Care Plan by industry experts to provide nonbinding recommendations for modifications to the Plan. The ordinance also requires the County to retain an independent certified public accountant to perform a biennial audit of all programs funded by the surtax. The County's standard consultant agreement states that the County will provide all information reasonably pertinent to the review services to be performed. Accordingly, the consultant will have access to whatever information is necessary to execute their work plan.

The County's existing evaluation structure provides a reasonable framework for periodically evaluating the surtax program areas contemplated in the Health Care Plan, which includes Health Care Services, the Level I trauma center, and Innovative Health Care Programs. Although the evaluations reviewed by the MJ Team primarily relate to existing HCS programs, they show that the County uses performance information, fiscal data, provider monitoring, risk assessments, and corrective action processes to assess program performance and cost.

If the surtax is approved, the County should establish comparable evaluation criteria for each surtax-funded program area. For Health Care Services, criteria could include access, utilization, outcomes, provider performance, and cost. For the Level I trauma center, criteria could include required funding, service capacity, readiness, utilization, and cost reporting. For Innovative Health Care Programs, criteria could include whether the programs provide cost-effective alternatives to traditional service delivery and funding methods.

SUBTASK 1.3 – Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.

OVERALL CONCLUSION

Subtask 1.3 is met. Based on information obtained from interviews and the data sources listed below for each area, program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.

To reach this conclusion, the MJ Team interviewed individuals in the positions listed in Subtask 1.1. We also examined the information discussed below to determine whether health care program administrators took reasonable and timely actions to address deficiencies in program

performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.

Our analysis demonstrates that the County is responsive to the requirements of this subtask. Moreover, the surtax ordinance establishes an annual oversight mechanism by requiring industry experts to review the Health Care Plan programs and submit any nonbinding recommendations for Plan modifications to the County Commission for consideration.

The County's existing corrective action processes provide a reasonable model for addressing deficiencies in the surtax-funded Health Care Services, Level I trauma center, and Innovative Health Care Programs. The MJ Team's review of HRSA follow-up, quality improvement projects, and annual provider evaluations showed that HCS and HSD have structured processes for identifying deficiencies, requiring written responses, assigning corrective actions, monitoring implementation, and following up on unresolved issues.

If the surtax is approved, these processes should be applied to each surtax-funded program area. For Health Care Services, corrective actions should address provider performance, access, outcomes, fiscal compliance, and contract compliance. For the Level I trauma center, corrective actions should address statutory funding, service capacity, readiness, reporting, and use of funds. For Innovative Health Care Programs, corrective actions should address whether the programs achieve intended outcomes and provide cost-effective alternatives to traditional service delivery.

Health Resources and Services Administration Audits

This audit is discussed in Subtask 1.2. The County has a formal process for addressing deficiencies identified in HRSA evaluation reports. A corrective action plan is required to address findings within a specified period, and deficiencies must be addressed before the next three-year review cycle. When evaluations identify deficiencies, HCS reviews them and, if necessary, develops a CAP, for which a response is required within a specified period with changes implemented before the next three-year review cycle.

Figure 1-16 reproduces the seven recommendations from the August 2023 HRSA report discussed in Subtask 1.2 and demonstrates that program administrators took reasonable and timely actions to address the deficiencies in program performance and/or cost identified in the report and that HRSA resolved the recommendation based on evidence of implementation. The County completed the corrective action in five (5) months from August 2023 to January 2024.

Recommendation	Corrective Action Taken	Resolution Status per HRSA	Resolution Date
Implement a targeted recruitment strategy for the Planning Council, expand outreach, vary meeting schedules, and partner with trusted providers to identify	Planning Council revised recruitment/retention plan, added alternate meeting options, enhanced outreach, and	Resolved	1-29-2024

Recommendation	Corrective Action Taken	Resolution Status per HRSA	Resolution Date
and engage prospective members.	identified recruitment partners.		
Develop a structured recruitment plan for the Planning Council focused on underrepresented populations and work with executive leadership to fill required membership categories.	County and Planning Council coordinated recruitment efforts and targeted vacant required categories.	Resolved	1-29-2024
Revise contract scopes and funding practices so Clinical Quality Management resources support only allowable quality management activities; use alternative funding for non-allowable training.	Noncompliant activities discontinued and contract language revised to require compliance with HRSA guidance.	Resolved	1-29-2024
Standardize service category definitions and reporting, separate services into correct categories, and realign budgeting practices to meet funding distribution requirements.	Financial records corrected, service terminology standardized, budget revised, and service contracts aligned with HRSA categories.	Resolved	1-29-2024
Establish written procedures, update county policies, and revise contracts to allow compliant advance payment processes.	Draft fiscal procedures developed, county policies revised, and contract modifications initiated.	Resolved	1-29-2024
Require routine program income reporting, document sources and uses of funds, maintain supporting records, and incorporate verification into monitoring activities.	Monitoring tools enhanced, technical assistance obtained, policies developed, and contract reporting requirements added.	Resolved	1-29-2024
Create a collaborative annual budget development process with Planning Council participation and document budget review and approval activities.	Budget presented to Executive Committee and recurring review/approval process established.	Resolved	1-29-2024

FIGURE 1-16: *HRSA resolved all findings from the August 2023 Ryan White program evaluation after program administrators took reasonable and timely actions to implement the recommendations.*
SOURCE: *HRSA Ryan White Site Visit Report, August 2023*.

Quality Improvement Projects

Quality improvement projects focus on underperforming providers and use performance information to identify service delivery gaps, including gaps in HCS's own processes. Program administrators use these projects as an additional tool for evaluating program performance and costs and for determining where corrective action may be needed. Quality improvement projects are primarily focused on Ryan White providers; however, they have also been extended to health care programs supported by the General Fund. HCS's focus on quality improvement can also be adapted to the health care services contemplated in the Health Care Plan should the referendum be passed.

Figure 1-17 provides an example of a quality improvement project. Program administrators identified a deficiency in program performance, specifically that the HRSA HIV/AIDS Bureau's (HAB) annual Retention in Care measure had remained stagnant for six months and that the Downtown Health Care Center had the lowest retention rate among Broward clinics.

In response, administrators established a measurable improvement goal, implemented targeted interventions, monitored results through process and outcome measures, and evaluated the effectiveness of those actions through the Plan-Do-Study-Act (PDSA) framework.

When the initial strategy of expanding case conferencing was not feasible, administrators adjusted their approach and focused direct care services on re-engaging patients who were not retained in care.

The project demonstrated measurable improvement in retention among the targeted cohort, increasing from 0 percent to 43 percent, while also reporting improvements at the clinic and overall program levels. These actions indicate that administrators took reasonable and timely steps to identify, address, monitor, and adapt corrective efforts in response to identified performance deficiencies.

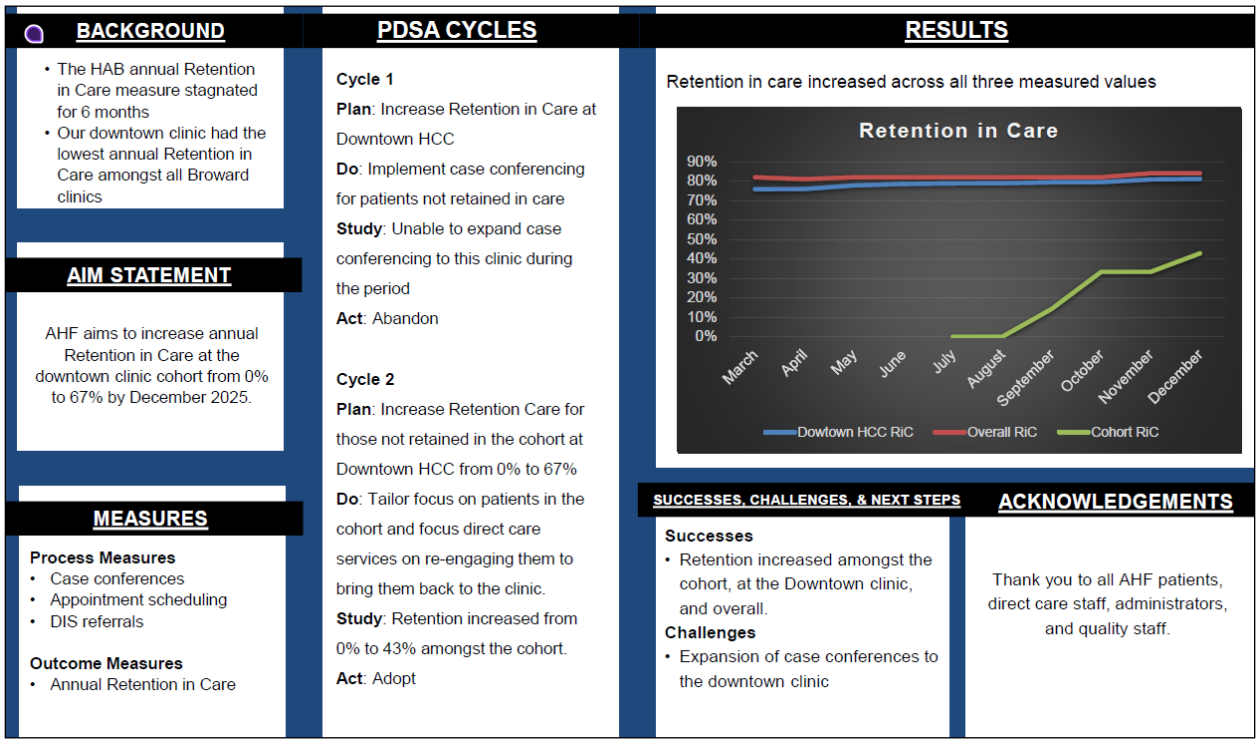


FIGURE 1-17: *Program administrators identified and addressed a deficiency in program performance and initiated a quality improvement project to take corrective action.*
SOURCE: *HCS Quality Improvement Project Presentation.*

Annual Provider Evaluations Corrective Action

As discussed in Subtask 1.2, EPS staff conduct annual contract evaluations to assess provider compliance with contract requirements and program performance expectations. When an evaluation identifies a deficiency, EPS staff determine whether the issue requires a remedial or corrective action plan depending on severity. In either case, the provider receives the evaluation results and written instructions for responding.

The provider's response must identify the deficiency, describe the corrective or remedial steps to be taken, assign responsibility for implementation, and specify how and when the action will be completed. EPS staff then assess the provider's response and follow up during the next annual evaluation cycle to determine whether the provider implemented the required action.

This process provides a structured mechanism for identifying deficiencies, requiring written provider responses, and verifying implementation, which demonstrates that program administrators take reasonable actions to address identified performance deficiencies.

HCD's Performance Improvement Guide addresses what happens if deficiencies remain unresolved, mainly through payment suspension, required corrective action plan, or remedial action plan.

Figure 1-18 summarizes the MJ Team's review of corrective actions identified during follow up of the three annual evaluations discussed in Subtask 1.2. The table identifies each corrective action and indicates whether the provider addressed the related deficiency.

Description	Provider A	Provider B	Provider C
Corrective Action #1 Resolved?	Yes	No	Yes
Corrective Action #2 Resolved?		No	No
Corrective Action #3 Resolved?		Yes	No
Corrective Action #4 Resolved?		No	Yes
Corrective Action #5 Resolved?		No	Yes
Corrective Action #6 Resolved?		No	Yes
Corrective Action #7 Resolved?			No
Corrective Action #8 Resolved?			Yes
Corrective Action #9 Resolved?			No
Corrective Action Plan Approved?	Yes	No	
Corrective Action Plan Submitted on Time?	Yes	No	Yes
Other Issues Resolved?	Yes	No	
Remedial Action #1 Resolved?	Yes		
Total Yes	**5**	**1**	**6**
Total No	**0**	**9**	**4**
Grand Total	**5**	**10**	**10**
CAP Resolution Percentage	**100%**	**10%**	**60%**

FIGURE 1-18: *EPS evaluators follow up on annual evaluation deficiencies during the following year's provider evaluation.*
SOURCE: *2026 Programmatic Contract Evaluation Report.*

SUBTASK 1.4 – Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

OVERALL CONCLUSION

Subtask 1.4 is met. To evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, the MJ Team interviewed individuals in the positions listed in Subtask 1.1. We also used comparability factors to identify a peer group and benchmarked the County's health care program performance and costs with the peer group using publicly available industry data.

The comparative analysis in this section satisfies the subtask directive to evaluate program performance and cost based on reasonable measures, which consists of peer comparisons using publicly available data sources.

Based on our evaluation, the County could use available measures to benchmark the operations of the three program areas contemplated in the surtax: health care services, a Level I trauma center, and innovative health care programs if the referendum passes.

The MJ Team compared the County's operations and cost data to Miami-Dade, Palm Beach, Hillsborough, and Orange Counties. We selected these counties because they share characteristics that highly impact county health care services operations and costs. These comparability factors are summarized in **Figure 1-19**.

County	2024 Population	Comparability Factors
Broward	**1,991,978**	• **Ryan White Part A** • **EHE focus county** • **Urban safety-net system**
Miami-Dade	2,795,056	• South Florida peer • Ryan White Part A EMA • EHE focus county • Large HIV service population • Closest large-market HIV peer
Palm Beach	1,554,160	• South Florida peer • West Palm Beach Part A jurisdiction • EHE focus count • Regional health-market peer
Hillsborough	1,573,359	• Large urban county • Tampa-St. Petersburg Part A jurisdiction • EHE focus county • Urban service-complexity peer
Orange	1,523,866	• Large metropolitan county • Orlando Part A jurisdiction • EHE focus county • Large urban population

FIGURE 1-19: *Broward County peers have relatively large populations and are EHE focus counties that serve Ryan White Part A constituencies.*
SOURCE: *FLHealthCHARTS -2024 and U.S. Census Data.*

The MJ Team evaluated program performance and cost using reasonable measures, including peer comparisons and industry data where available. Because the Health Care Plan programs have not yet been established, the MJ Team evaluated existing Health Care Services as the County program most closely aligned with the surtax ordinance and Health Care Plan.

For Health Care Services, the MJ Team reviewed measures such as service utilization, provider performance, client outcomes, viral suppression, linkage to care, cost reporting, and peer benchmarking. If the surtax is approved, the County will need to establish comparable measures for the Level I trauma center, such as funding, trauma service capacity, readiness, service volume, cost trends, and compliance requirements.

The County should also establish measures for Innovative Health Care Programs, such as access, utilization, cost per service or participant, outcomes achieved, and whether the programs provide cost-effective alternatives to traditional service delivery.

Ryan White Programs

The MJ Team obtained the latest available data from publicly available sources to benchmark the County's Ryan White Program against the peer counties. The analysis is only meant to describe what is shown in the specific table; they do not establish causation. Accordingly, readers should not make broader conclusions beyond the data in the table or beyond how the analysis was performed. The analysis uses 2024 data because that year was the latest available from the sources reviewed.

HIV/AIDS Burden and Outcomes

In 2024, Broward County had the highest rate of persons with HIV among the peer jurisdictions, nearly twice the statewide rate, and slightly above Miami-Dade.

Broward's HIV diagnosis rate ranked second to Miami-Dade and was above Florida and the peer counties. Its AIDS diagnosis rate was the highest among the comparison counties, narrowly exceeding Miami-Dade's rate.

Broward's viral suppression rate exceeded Florida and all peers except Hillsborough. However, linkage to care was 1.4 percentage points below Florida and trailed Hillsborough, Orange, and Palm Beach, suggesting an opportunity to strengthen timely connection to treatment despite comparatively strong viral suppression. **Figure 1-20** compares HIV/AIDS data for Broward, peer counties, and the state for 2024.

County	Persons with AIDS per 100,000 of Population	HIV Diagnosis per 100,000	AIDS Diagnosis per 100,000	Percent Virally Suppressed	Percent Linked to Care
Florida	574.4	19.4	8.6	70.8%	82.4%
Broward	**1,130.7**	**28.2**	**13.7**	**72.7%**	**81.0%**
Miami-Dade	1,076.0	36.7	13.5	65.0%	79.9%

County	Persons with AIDS per 100,000 of Population	HIV Diagnosis per 100,000	AIDS Diagnosis per 100,000	Percent Virally Suppressed	Percent Linked to Care
Hillsborough	537.1	18.5	8.8	73.3%	82.2%
Orange	694.7	27.8	9.8	72.0%	84.5%
Palm Beach	590.4	21.9	12.0	67.2%	85.2%

FIGURE 1-20: I*n 2024, Broward County had the highest rate of persons with AIDS, and its viral suppression rate exceeded Florida and all peers except Hillsborough County.*
SOURCE: *FLHealthCHARTS -2024 and U.S. Census Data.*

Viral Suppression Trends

Figure 1-21 shows that from 2020 through 2024, Broward County's viral suppression rate increased from 66.5 percent to 72.7 percent, a 6.2-percentage-point improvement. In 2024, Broward ranked second among the five (5) peer counties, below Hillsborough but above the other peers. Broward also remained 1.9 percentage points above Florida's rate.

County	Virally Suppressed				
	2020	2021	2022	2023	2024
Florida	67.9%	69.4%	71.8%	69.6%	70.8%
Broward	**66.5%**	**68.3%**	**68.2%**	**67.9%**	**72.7%**
Miami-Dade	66.3%	67.8%	71.6%	67.9%	65.0%
Hillsborough	70.3%	67.4%	71.0%	69.8%	73.3%
Orange	70.3%	72.4%	68.8%	68.0%	72.0%
Palm Beach	67.7%	66.1%	77.4%	68.0%	67.2%

FIGURE 1-21: *From 2020 through 2024, Broward County saw a 1.9 percent improvement in its viral suppression rate from 66.5 percent to 72.7 percent.*
SOURCE: *FLHealthCHARTS -2024.*

Retention in Care Trends

Figure 1-22 shows that from 2020 through 2024, Broward County's retention-in-care rate decreased from 75.6 percent to 74.2 percent, a 1.4-percentage-point decline, although the rate improved by 2.0 points from 2023 to 2024. In 2024, Broward exceeded Florida's rate by 1.1 points and ranked third among the five peer counties—below Palm Beach and Hillsborough, but above Orange and Miami-Dade. Broward trailed the statewide rate from 2021 through 2023 before surpassing it in 2024. The recent improvement is favorable.

County	Retention in Care				
	2020	2021	2022	2023	2024
Florida	75.0%	75.9%	76.0%	75.0%	73.1%
Broward	**75.6%**	**72.7%**	**72.5%**	**72.2%**	**74.2%**
Miami-Dade	72.4%	73.7%	77.1%	73.7%	70.9%
Hillsborough	75.4%	75.9%	76.1%	75.8%	74.9%
Orange	72.8%	74.7%	74.6%	72.8%	72.6%
Palm Beach	74.6%	75.5%	82.9%	74.3%	76.5%

FIGURE 1-22: *From 2020 through 2024, Broward County's retention-in-care rate declined by 1.4-percentage-points but improved by 2 points between 2023 and 2024.*
SOURCE: *FLHealthCHARTS -2024.*

Ryan White/EHE Cost Trend Analysis

Figure 1-23 provides a trend analysis of Ryan White/EHE program costs. The data shows that from 2020 through 2024; the viral suppression rate improved 4 percentage points from 68.7 percent to 72.7 percent. In contrast, retention in care declined overall from 76 percent in 2020 to 74 percent in 2024, despite a partial recovery from 72 percent in 2023.

During the same period, costs increased under two cost measures, with costs per person under the poverty level rising from $62 to $89 and costs per uninsured person rising from $57 to $90. Overall, the data indicates that program costs increased over the period, while measured health outcomes improved modestly.

Year	Viral Suppression Rate	Retention in Care	Ryan White Costs per Person Under Poverty-Level	Ryan White Cost per Uninsured Person
2020	68.70%	76%	$62	$57
2021	68.70%	73%	$69	$62
2022	71.90%	73%	$74	$69
2023	72.20%	72%	$84	$80
2024	72.70%	74%	$89	$90

FIGURE 1-23: *From 2020 through 2024, Ryan White/EHE program costs increased, while measured health outcomes improved modestly.*
SOURCE: *FLHealthCHARTS -2024 and County PeopleSoft Financial System.*

General Fund Programs

This section presents comparative data on the County's General Fund health care programs. These programs closely align with the health care services contemplated in the County's Health Care Plan. If voters approve the November referendum, the County will use the funds to provide the services outlined in the Plan, which provides for a broad range of primary and preventive care for persons who are indigent or medically poor. It will also make heart

screening and imaging services available to all County residents, not just residents who are indigent or medically poor. In addition, the Plan aims to ensure that local hospitals have adequate imaging technologies, the right equipment, trained staff, and treatment capacity to assess patients with serious chest pain and respond quickly if a heart procedure is needed.

General Fund Cost Trend Analysis

Figure 1-24 shows that from 2020 through 2024, General Fund-supported health care expenditures increased 16 percent from $21.5 million to $25.0 million, while individuals below the poverty level declined 2 percent from 244,839 to 239,716 and the number of uninsured individuals dropped 11 percent from 266,503 to 236,357. As a result, the General Fund cost per person below the poverty level increased 19 percent from $88 in 2020 to $104 in 2024, and the uninsured cost per person increased 31 percent from $81 to $106 per person. These increases are reasonable given that General Fund-supported expenditures increased while the poverty-level population declined, causing program costs to be spread across a smaller population base.

Year	Individuals Below Poverty Level (Census ACS), Percent, 2024	Uninsured Under 65	Broward County Health Care Expenditures General Fund Programs	General Fund Poverty-Level Cost Per Person	General Fund Uninsured Cost Per Person
2020	244,839	266,503	$21,476,374	$88	$81
2021	237,367	265,721	$21,529,078	$91	$81
2022	238,880	259,350	$19,420,901	$81	$75
2023	235,824	247,881	$24,358,890	$103	$98
2024	239,716	236,357	$24,955,070	$104	$106
Percentage Change 2020-2024	**-2%**	**-11%**	**16%**	**19%**	**31%**

FIGURE 1-24: *Costs per person increased while populations served declined from 2020-2024.*
SOURCE: *FLHealthCHARTS -2024 and County PeopleSoft Financial System.*

Health Care Access and Hospital Capacity

As shown in **Figure 1-25**, Broward's 12.2 percent poverty rate was slightly below Florida and below Miami-Dade, Hillsborough, and Orange, suggesting that its comparatively high uninsured population is not explained solely by a higher poverty rate.

Broward reported $49.6 million in hospital indigent-care costs, with a 2.27 percent indigent-care cost percentage that was nearly equal to Florida's 2.29 percent, below Hillsborough and Orange, and above Miami-Dade and Palm Beach. Broward's hospital capacity of 323.4 beds per 100,000 residents exceeded Florida, Hillsborough, and Palm Beach but trailed Miami-Dade and Orange.

Its 7.45 percent hospital operating margin exceeded Miami-Dade and Palm Beach but was below Florida, Hillsborough, and Orange. Overall, Broward demonstrates comparatively strong hospital capacity and mid-range financial performance while serving a relatively large uninsured population.

County	Population Uninsured (Aged 0-64 Years)	Percentage Population Uninsured (Aged 0-64 Years)	Persons Below Poverty Level	Hospital Indigent Care Costs	Hospital Indigent Care Cost Percentage	Hospital Beds, Per 100,000	Hospital Operating Margin
Florida	2,498,877	11%	12.6	$49.1M	2.29%	302.8	11.94%
Broward	**236,357**	**12%**	**12.2**	**$49.6M**	**2.27%**	**323.4**	**7.45%**
Miami-Dade	359,112	13%	14.7	$34.9M	1.27%	345.4	5.81%
Hillsborough	164,973	10%	12.7	$117.9M	3.39%	316.7	12.49%
Orange	170,836	11%	13.0	$275.6M	4.11%	335.1	22.65%
Palm Beach	196,575	13%	11.3	$14.5M	0.52%	287.3	5.14%

FIGURE 1-25: *Broward County has the second highest uninsured residents among the peers while its 12 percent uninsured rate exceeded Hillsborough, Orange, and the state but was below Miami-Dade and Palm Beach.*
SOURCE: *FLHealthCHARTS -2024.*

Health Care Plan Implications

The General Programs data in **Figure 1-25** provides contextual support for the Broward County Health Care Plan's emphasis on expanding preventive cardiac and hospital services for indigent and medically poor residents. Broward's 236,357 uninsured residents represent 12 percent of its under-65 population and 12.2 percent of residents were below the poverty level. These measures suggest a substantial population potentially needing assistance, although they should not be treated as the number eligible under the Plan because the Plan applies additional income, asset, insurance, program-eligibility, and residency criteria.

Broward's hospital capacity of 323.4 beds per 100,000 residents exceeded Florida's rate of 302.8. The Plan's focus is not simply on capacity. The hospital care component of the Plan extends beyond assessing the need for additional capacity. The goal is to make sure local hospitals that treat patients with severe chest pain have the right imaging equipment and trained staff to quickly evaluate them. This includes having heart-capable scanners, staff who can read the results, and access to a cardiac catheterization lab if a patient needs an emergency heart procedure.

Agency Performance Report

The County's Office of Management and Budget publishes quarterly and annual performance statistics for County agencies reporting to the County Administrator. The document tracks performance trends that HCS can use, together with other program-level data, to evaluate

whether health care services are being delivered effectively and consistently. The reported performance measures are based on unaudited information submitted by each agency.

Figure 1-26 provides a comparison of HCS performance metrics for Fiscal Years 2023 through 2025. This information is provided to address the requirement to evaluate performance and cost based on reasonable measures. In this instance, the reasonable measures are performance measures, which are shown in the performance measure column in the table. The information demonstrates that HCS monitors and meets its performance metric projections and explains negative trends. These types of evaluations are important to demonstrate that program managers evaluate program performance and costs.

Performance Measure	FY-23 Actual	FY-24 Actual	FY-25 Projection	FY-25 Actual	FY24-FY25 Percent Change	Comment
Percentage of performance-based outcomes achieved in contracted programs	96.7	100	90	99.4	-.06%	
Amount of grant funding (in millions) awarded for internal and external providers	11.9	12.0	10.0	18.0	50%	Variance related to increases in HUD, Continuum of Care, and Ryan White grant awards.
Number of clients served through County contracts	60,271	69,530		49,435	-28.9%	Variance related to new funding service agreements with revised client offerings.
External customer satisfaction rating*	4.5	4.39	4.40	4.71	7.3%	
Number of medical encounters provided to patients for primary care	15,984	22,031	50,000	18,421	-16.4	Variance related to changes in federal policy which may have discouraged patients from seeking care.
Percentage of participants who improve their ability to function in the community	97.6	96.0	90.0	96.7	0.7%	

FIGURE 1-26: *HCS achieved more than 95 percent of performance-based outcomes, and more than 95 percent of program participants improved their ability to function in the community.*
SOURCE: *Broward County Fiscal Year 2025 Annual Performance Report.*
***** *Scores are a weighted average on a scale of 1-5.*

SUBTASK 1.5 – Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.

OVERALL CONCLUSION

The MJ Team concludes that this subtask is met as it relates to the Health Care Plan and its three components. Based on the review of the processes the County uses to procure, budget, and monitor projects and third-party service contracts for its existing health care services, including the testing of the five-award sample presented in the Analysis below across the three testing areas, the MJ Team concludes that the County's existing processes are capable of delivering projects at a reasonable cost, completed well, on time, and within budget, and that the County is prepared to apply these same processes to projects funded under the Health Care Plan.

To reach this conclusion, the MJ Team examined the documentation the County provided: the competitive solicitations and rating instruments underlying the sampled awards; executed agreements, amendments, and contract adjustments; the sole source determination and Board approvals; accounts payable payment detail; the Standard Terms and Conditions for Broward County Unit of Service Funding Agreements; the equipment purchase file; the federal grant documents; and the FY2026 Adopted Capital Budget.

The County's Purchasing Division procures goods, services, and construction for agencies under the supervision of the Broward County Board of County Commissioners (the Board). Within the Human Services Department (HSD), the Community Partnerships Division plans, administers, and evaluates programs including adult health care services, primary care, and HIV/AIDS intervention and treatment, funded through County general funds and federal and state grants, and delivered through third-party provider contracts.

Based on the planned uses of the Health Care Surtax funds, the term project as used in this subtask includes third-party service provider contracts; imaging facilities, equipment, and services; and other health care services and grant agreements. The analysis below evaluates each of these project types in four areas: third-party provider service agreements, equipment, capital projects, and grant agreements compliance.

Third-Party Provider Service Agreements

The sampled third-party service agreements met the subtask criteria of reasonable cost, quality delivery, timeliness, and completion within budget, and the same processes are directly transferable to the agreements that will deliver most Health Care Plan services.

Third-party providers will deliver most of the services for the Health Care Plan; this area addresses the first component (health care services for residents who are indigent or medically poor) and the third component (innovative health care programs), both of which the Plan anticipates delivering primarily through third-party provider contracts procured through

competitive solicitation, cooperative or governmental contracts, or legally authorized sole source procurement.

The County provided procurement samples of Human Services Department service awards of $500,000 or more, together with the underlying solicitation documents, executed agreements and amendments, purchase orders, and payment histories for each award. The MJ Team tested five awards, one contract per vendor and one fiscal-year award per contract, spanning the range of service categories administered by the Department. **Figure 1-27** presents the sample and the testing area under which the MJ Team analyzed each award.

Rank	Vendor	Service	FY	Award Amount	Testing Area
1	North Broward Hospital District	Primary Care Services	FY24	$8,495,420	Third-Party Provider Service Agreements
2	Broward Partnership for the Homeless, Inc.	Shelter Services	FY24	$4,512,000	Third-Party Provider Service Agreements
3	AIDS Healthcare Foundation	Core Medical Services	FY24	$4,163,836	Grant Agreements Compliance
4	Early Learning Coalition of Broward, Inc.	Child Care	FY24	$3,563,795	Grant Agreements Compliance
5	Care Resource Community Health Centers	Rental Assistance	FY26	$2,001,310	Third-Party Provider Service Agreements

FIGURE 1-27: *Sample of Human Services Department service awards of $500,000 or more selected for testing, by testing area.*
SOURCE: *County's Purchasing Division and Human Services Department.*

The County structured all five sampled awards as third-party service provider agreements. Consistent with the planned uses of the health care surtax, the MJ Team analyzed three of the awards under this testing area and analyzed the remaining two under the Grant Agreements Compliance area discussed below, based on the grant-administration characteristics those agreements contain. For the Equipment testing area, the County provided a separate sample of equipment purchases from analogous County programs, discussed under Equipment below. This mapping documents how the County's existing processes address each project type the Health Care Plan contemplates.

Procurement Method Testing

Procurement method testing establishes whether the County awarded each sampled contract through an authorized method. An authorized, competitive, or properly approved award is the first control that positions a project to be delivered at a reasonable cost. The MJ Team traced

each sampled award (all five, across the three testing areas) to its procurement source to determine whether the award was made through a method authorized under the Broward County Procurement Code (Chapter 21) and HSD's Contract Administration operational policies.

The North Broward Hospital District primary care agreement is a statutory award under Section 154.011, *Florida Statutes*, which the Board approved on December 12, 2023. Three awards resulted from competitive RFPs: Broward Partnership for the Homeless through the FY19 General Services RFP (executed November 27, 2018, and administered through documented amendments, contract adjustments, and Board-approved option periods), AIDS Healthcare Foundation through the FY20 Ryan White RFP (executed February 5, 2021), and Care Resource Community Health Centers through the FY22 Housing Services RFP (executed August 29, 2022). The Early Learning Coalition of Broward child care agreement is a single source procurement that the Purchasing Division Director approved on March 30, 2022, and the Board approved on September 8, 2022, consistent with the operational policy requirement that all single source procurements receive Commission approval.

The County procured all five sampled awards through methods that Chapter 21 and HSD's operational policies authorize (statutory mandate, competitive RFP, or Board-approved single source), and the Board approved each award above the applicable threshold. Contract files evidenced County Attorney review, executed agreements, and documented amendments and contract adjustments authorizing each change in funding, scope, or term. Payment testing, discussed next, evaluates whether the County paid these awards within their approved amounts.

Cost, Budget, and Payment Testing

Payment testing addresses the subtask criteria most directly: whether the County paid each sampled award at the awarded cost and completed the work within budget. The MJ Team obtained the accounts payable payment history for each sampled purchase order and compared cumulative payments to the awarded (budgeted) contract amounts. **Figure 1-28** summarizes the results for the full sample; the results support the evaluation of all three (3) testing areas.

Vendor	Award Amount	Total Paid	Payments	Paid vs. Award
North Broward Hospital District	$8,495,420	$8,495,420	12	100.0%
Broward Partnership for the Homeless	$4,512,000	$4,512,000	24	100.0%
AIDS Healthcare Foundation	$4,163,836	$4,142,693	19	99.5%
Early Learning Coalition of Broward	$3,563,795	$3,563,795	11	100.0%
Care Resource Community Health Centers	$2,001,310	$1,263,867	8	In progress

FIGURE 1-28: *Payments compared to award amounts for the sampled service awards.*
SOURCE: *County accounts payable payment detail.*

Testing showed that the sampled awards met the subtask criteria. The County did not pay any sampled purchase order in excess of its award amount: cumulative payments equaled the award for three of the four completed FY24 awards, payments to AIDS Healthcare Foundation totaled 99.5% of the award under its not-to-exceed maximum, and the current-year Care Resource award remains within its awarded amount. All payment records reflected a paid status with no cancelled or voided payments made by ACH at regular intervals corresponding to invoice submissions. The underlying solicitations embed cost-reasonableness controls, including advertised maximum unit costs, a 15% administrative cost cap, and budget rating with minimum required scores, and the County structures agreements as not-to-exceed maximums with defined units of service. Agreements incorporate measurable output and outcome requirements, provider handbook standards, contract manager monitoring, and HRSA national monitoring standards for federally funded services; per the September 8, 2022, Board agenda item, providers under HSD-administered general fund contracted programs achieved 99% of outcome indicators for the last complete fiscal year then reported.

The MJ Team also notes that the Broward Partnership agreement demonstrates the County's ability to administer a facility capital component within a services contract: the Third Amendment (September 8, 2021) added a one-time $1,000,000 facility capital expense for the Seven on Seventh project, documented through a Board-approved amendment with revised funding maximums. The analysis turns next to the second project type, equipment.

Equipment

Equipment purchases test a different procurement pathway than the service agreements above. The Purchasing Division procures equipment directly rather than through the Human Services Department processes that govern service awards. The County procured the sampled equipment through an authorized, documented method that preserved a competitive basis, included legal review and a cost-effectiveness determination, and stayed within the approved maximum. These processes meet the subtask criteria and would apply to health care surtax-funded imaging equipment purchases, maintenance agreements, and provider equipment funding agreements.

The Health Care Plan contemplates equipment in two (2) forms: County purchases of imaging equipment with associated maintenance agreements, and funding agreements through which local providers procure needed imaging equipment. From the sample of equipment purchases the County provided from analogous County programs, the MJ Team tested the purchase of road weather information system (RWIS) equipment from Gulf Material Sales, LLC for the Resilient Environment Department. The Florida Department of Transportation competitively solicited the originating contract in September 2024 and awarded it for a three-year term to Gulf Material Sales, the sole authorized distributor of the manufacturer used by the state and the single responsive bidder. The using department documented its justification for utilizing the state contract: a highly specialized market, the need for manufacturer interoperability with the state monitoring network, and more cost-effective pricing with reduced administrative costs.

The MJ Team traced the purchase through each control the written policies require for a purchase from another government's contract under Section 21.27. The County Attorney's Office reviewed the originating state contract and confirmed the County's authority to participate; the Purchasing Agent's Report documented the analysis, the using department's evaluation, and the small business review; and the Senior Purchasing Manager and the Director of Purchasing approved the request in September 2025. The County executed a Participating Addendum establishing a three-year open-end contract with a $1,500,000 not-to-exceed maximum, then issued a purchase order in December 2025 for $366,135, itemized between environmental monitoring equipment ($332,250) and technical support, software, data, and telemetry services ($33,885), within the contract maximum. The provider equipment funding mechanism the Plan also contemplates draws on the funding agreement controls tested under the other two areas: documented amendment authorization, defined-purpose funding, and not-to-exceed maximums. Capital projects, the third project type, are discussed next.

Capital Projects

Although third-party providers will deliver most Health Care Plan services, Health Care Surtax funds may also support County health facility projects, so the County's record of delivering capital projects on time and within budget bears directly on this subtask. The MJ Team also examined capital project budget, expenditure, and schedule information for projects supporting the program and evaluated whether the County completed each project at a reasonable cost, completed it well, completed it on time, and completed it within budget. The MJ Team reviewed the capital project information discussed below.

Health Clinic HVAC Renovation – Broward County Health Department

The MJ Team reviewed this project because it is a renovation of a County health facility, the type of facility project the Health Care Plan could fund. Per the fiscal year (FY) 26 Adopted Capital Budget (General Capital – Other Government Facility Projects), an additional $5,375,000 is budgeted in FY26 to renovate the existing heating, ventilation, and air conditioning (HVAC) and Building Automation Systems (BAS) and to add a redundant HVAC system for the Clinic at the Broward County Health Department located at 2421 SW 6th Avenue in Fort Lauderdale.

Figure 1-29 provides the project's revenues and appropriations as presented in the Adopted Capital Budget.

Category	Prior Actuals	Modified FY25	FY26	Total
Capital Revenues	$ 43,067	$ 1,261,612	$ 5,375,000	**$ 6,679,679**
Design	$ 41,037	$ 493,932	$ 0	**$ 534,969**
Construction	$ 0	$ 767,680	$ 5,375,000	**$ 6,142,680**
Other	$ 2,030	$ 0	$ 0	**$ 2,030**
Total Appropriations	$ 43,067	$ 1,261,612	$ 5,375,000	**$ 6,679,679**

FIGURE 1-29: *Budget for HVAC Renovation Project for Human Services Department.*
SOURCE: *FY2026 Adopted Capital Budget.*

The project is in progress. Design was substantially expended through the modified FY25 budget, and the FY26 construction appropriation brings total appropriations to $6,679,679, fully funded by capital revenues through Board-adopted annual appropriations, reflecting the budgeting controls the County applies to its capital program and would apply to facility projects funded under the Health Care Plan. The analysis concludes with the final testing area, grant agreements compliance.

Grant Agreements Compliance

The tested funding agreements evidence Board-approved awards for a declared public purpose, designated compliance monitors, documented renewals and adjustments, and payments within awarded amounts. This established compliance framework meets the subtask criteria and can be applied to the statutorily required Level I trauma center grant agreement.

This area addresses the second component of the Health Care Plan (a Level I trauma center). Section 212.055(4), *Florida Statutes*, requires a county of Broward's size levying the indigent care surtax to contribute $6.5 million annually to a Level I trauma center, and the Health Care Plan contemplates making the required contribution through a grant agreement with a hospital providing a Level I trauma center. Because no health care surtax-funded trauma center grant agreement yet exists, the MJ Team analyzed the two sampled awards that HSD administers under its grant framework, the Early Learning Coalition of Broward and AIDS Healthcare Foundation funding agreements, to evaluate how the County awards, pays, and monitors compliance under grant-administered funding agreements. The County executes these funding agreements under its Standard Terms and Conditions for Broward County Unit of Service Funding Agreements, which assign each agreement a Contract Administrator and a Contract Manager responsible for supervising the provider's performance and compliance and restrict contract adjustments to designated authorized officials. HSD's Human Services Procurement operational policy characterizes these procurements as the administration of "human services grants and funding opportunities," and both agreements exhibit the grant-administration features most relevant to a future trauma center grant: an identified public purpose, Board-approved funding, defined compliance obligations, and designated compliance monitoring.

- Early Learning Coalition of Broward, Inc. (Child Care Expense Assistance). ELC is the state-designated entity administering the state system of childcare services in Broward County; County funds flow through ELC to subsidize childcare for low-income families. The Purchasing Division Director approved the single source determination on March 30, 2022, the Board approved it on September 8, 2022, and the County executed the agreement on March 13, 2023. The contract file documents renewals, adjustments executed by authorized officials, and Board-approved option periods, and the County structured payments (11 payments totaling $3,563,795, equal to the award) by program line, separating administrative costs from program delivery.
- AIDS Healthcare Foundation (Ryan White Part A Core Medical and Support Services). This agreement demonstrates the County as a federal grant pass-through: the County

administers Ryan White Part A funds subject to HRSA national monitoring standards, HAB policy notices, and the Chapter 23 grievance and appeal procedures written specifically for Ryan White grant applications. Payments (19 payments totaling $4,142,693 against the $4,163,836 award) remained within the not-to-exceed maximum, reflecting payment only for services actually delivered.

The County also documented its compliance obligations as a direct federal grant recipient. The HRSA Notice of Award for the County's Ryan White Part A grant obligates $7,418,691 for the current budget period, the federal funds the County passes through to providers such as AIDS Healthcare Foundation, and the County's HUD Continuum of Care Program grant agreement obligates $517,130 across defined budget line items over a twelve-month performance period under federal program rules. Together, these documents and the tested funding agreements evidence federal program compliance operating on both sides: the County as grant recipient and the County as grant administrator.

SUBTASK 1.6 – Determine whether the County has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

OVERALL CONCLUSION

The MJ Team concludes that this subtask is met as it relates to the Health Care Plan and its three components. Based on the review of the written procurement policies and procedures used for existing programs, including the Procurement Code and the Human Services Department operational policy suite presented in the Analysis below, the MJ Team concludes that the County has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements for the new programs associated with the health care surtax.

Chapter 21 of the Broward County Administrative Code establishes competitive solicitation as the default method of procurement and contains the express written mechanisms through which volume-based and special pricing advantages are obtained in public procurement: aggregation of requirements, open-end contracts, cooperative purchasing, purchases from other government contracts at equal-or-better pricing, voluntary price reductions, bid negotiation, and standardization.

To reach this conclusion, the MJ Team examined the written procurement policies and procedures the County provided:

- The Broward County Administrative Code, Chapter 21, Procurement Code.
- The Human Services Department Contract Administration operational policy suite, with appendices and forms.

We also examined the County's purchasing policies and procedures applicable to the program and evaluated their design, the County's use of purchasing cooperatives, and compliance in practice. The policies and information reviewed are discussed below.

Broward County Procurement Code (Chapter 21)

Chapter 21 establishes competitive solicitation as the default method of procurement, restricts noncompetitive methods to documented, approved exceptions, and expressly authorizes the mechanisms through which the County captures volume-based and special pricing advantages: aggregation of requirements (21.24), open-end contracts (21.29), purchases from other government contracts at equal-or-better pricing (21.27), cooperative purchasing (21.28), voluntary price reductions (21.41(b)), bid negotiation (21.50), and standardization (21.19). While the Code does not use the exact phrases volume discounts or special pricing agreements, these provisions serve as the functional equivalents through which public procurement obtains such pricing advantages.

The purpose of the Procurement Code is to: (a) establish a unified procurement system for Broward County with centralized responsibility for its administration; and (b) provide economy, efficiency, and consistency in County procurement activities.

The MJ Team reviewed the countywide Chapter 21 Procurement Code with a focus on provisions that promote competitive procurement, favorable pricing, and aggregation of the County's purchasing power. **Figure 1-30** summarizes the provisions that support this conclusion.

Code Section	Last Revised	Title	Purpose & Relevance to Competitive Procurement, Volume Discounts, Special Pricing Agreements
21.22	02/23/2021	Choice of Procurement Method	Requires the Director of Purchasing, in consultation with the Using Agency, to select the procurement method that best serves the County's interest for each procurement.
21.23	06/10/2025	Competitive Solicitations	Establishes ITB, RFP, RLI, and RFQ as the preferred source selection methods for all procurements above the Mandatory Bid Amount; requires clear specifications and evaluation factors; applies Cone of Silence, local vendor preference, and bid/performance security provisions.
21.24	02/23/2021	Small Purchases	Exempts purchases below the Mandatory Bid Amount from competitive solicitation but prohibits dividing purchases to evade competition; authorizes the Director of Purchasing to aggregate annual quantities where more beneficial or economical, which creates a mechanism for capturing volume pricing.
21.25	06/10/2025	Sole Source Procurement	Permits sole source procurement only upon documented determination that one source (or one reasonable source) exists; requires public RFI posting for sole sources above

Code Section	Last Revised	Title	Purpose & Relevance to Competitive Procurement, Volume Discounts, Special Pricing Agreements
			the Mandatory Bid Amount and Board approval above the Director's award authority.
21.26	06/10/2025	Sole Brand Procurement	Permits sole brand procurement under documented determination and Board approval requirements parallel to Section 21.25.
21.27	06/13/2023	Purchases from Other Government Contracts	Authorizes purchases under competitively procured contracts of other governmental agencies or nonprofits; expressly permits vendors to offer, and the County to accept, price reductions and terms more favorable than the originating contract, which functions as a special pricing mechanism.
21.28	02/23/2021	Cooperative Purchasing	Authorizes participation in sponsorship, or administration of cooperative purchasing agreements with governmental agencies or nonprofit entities where the Director of Purchasing determines the agreement conforms to generally accepted public procurement standards; this section is the principal vehicle for leveraged volume pricing.
21.29	02/23/2021	Open-End Contracts	Authorizes competitively solicited open-end (indefinite quantity) contracts with usage-based estimates trued up at re-solicitation, enabling aggregated, term-based pricing.
Part V, 21.32–21.46	02/23/2021 thru 06/10/2025	Procedures for Competitive Solicitations	Prescribes uniform procedures for issuance, electronic submission, evaluation, negotiation, and award; requires deadline extensions when fewer than three responses are received; permits acceptance of voluntary price reductions (21.41(b)); provides negotiation procedures for RFPs/RLIs/RFQs (21.42).
21.50	06/13/2023	Authority to Negotiate Bids	Authorizes negotiated scope adjustments to bring contract price within available funds when all bids exceed available funds.
21.51	06/10/2025	Contracts; Qualified Lists	Authorizes Qualified Vendor/Product Lists established through competitive solicitation, with informal quotation competition for individual purchases.
21.19	02/23/2021	Standardization	Authorizes countywide standardization of goods and services (with Board approval above the Director's authority) and semi-annual reporting, supporting consolidated, higher-volume purchasing.

FIGURE 1-30: *Summary of Purchasing Division's Procurement Policies (Chapter 21).*
SOURCE: *County's Purchasing Division; Broward County Administrative Code, Chapter 21.*

Human Services Department Contract Administration Operational Policies (HSECI-OP001 – OP009)

The HSD maintains a current, written operational policy suite that mandates an objective, balanced, and transparent competitive process for direct human services, applies independent community-based evaluation and Commission approval, restricts noncompetitive awards to documented and approved exceptions, and embeds unit-cost and administrative-cost discipline at the point of competition.

The Administrative Code divides procurement authority between two chapters: Chapter 21 governs County purchases of goods, commodities, and general services through the Purchasing Division and exempts direct human services from its competitive solicitation requirements, while HSD procures direct human services under Chapter 23 and its own Contract Administration operational policies. HSD uses four procurement methods: Request for Proposals (RFP), Request for Applications (RFA), Request for Letters of Interest (RLI), and Sole Source Determination. These policies currently govern procurement for the County's existing health care services and would be leveraged for the planned services funded through the health care surtax. **Figure 1-31** summarizes the policies that support this conclusion.

Effective / Last Review	Policy Title	Purpose & Relevance to Competitive Procurement, Volume Discounts, Special Pricing Agreements
05/01/2025	Human Services Procurement	Guidelines for administering the HSD procurement process. Policy Statement: it is the policy of Broward County and HSD to conduct a competitive procurement process that is objective, balanced, and transparent. Establishes the four procurement methods, Cone of Silence applicability, conflict-of-interest prohibition for anyone with a substantial role in a solicitation, records retention, appeals, and public records handling.
05/01/2025	Human Services Procurement appendices: RFP; RFA; RLI; Sole Source Determination; Conflict of Interest Form	Detailed procedures for each procurement method. The RFA and RLI are streamlined versions of the RFP process with compressed timeframes. The Sole Source Determination appendix requires HSD Director and Purchasing Director approval, due-diligence research, use of Purchasing Division sole source forms, and Commission approval for all single source procurements.
09/06/2024	Rating/Review Committee (with Quality Rater Role, Application, and Conflict-of-Interest forms)	Guidelines for recruiting and selecting RFP/RFA/RLI rating committee members. Requires qualified subject matter experts free of conflicts of interest under Chapter 112, Part III, *Florida Statutes*, supporting independent, merit-based competitive evaluation.
09/06/2024	Division's RFP Document Deliverables Affirmation	Requires division directors to certify that solicitation documents (service descriptions, service delivery models, provider handbook chapters) are complete, aligned, and

Effective / Last Review	Policy Title	Purpose & Relevance to Competitive Procurement, Volume Discounts, Special Pricing Agreements
		publishing-ready before an RFP is issued, with a signed authorization memorandum.
11/01/2024	Emergency RFP Exceptions	Permits expedited RFP timelines only for emergencies posing an immediate risk to health, safety, or welfare, with HSD Director/Deputy Director approval, notification to County Administration, and consultation with the County Attorney's and County Auditor's Offices; all RFP procedures otherwise apply.
04/15/2025	Cone of Silence Exceptions	Limits Cone of Silence exceptions to two circumstances: contract negotiations after the Notice of Funding Recommendations but before Commission approval, and presentation of results to related advisory boards.
10/01/2025	HS Procurement Appeals Process (with binding arbitration form and sample determination letters)	Provides an appeals process for denied applicants limited to alleged procedural noncompliance or incorrect eligibility determinations, reinforcing the integrity and transparency of competitive awards.
02/01/2026	HS Funding Recommendations Process	Standardizes funding recommendations: each proposal undergoes budget review, quality review, and administrative review of responsiveness and responsibility; the Intended Decision notice establishes an appeal period before Commission action.

FIGURE 1-31: *Summary of Human Services Department Procurement Policies.*
SOURCE: *County's Human Services Department.*

Purchasing Cooperatives

The County's written policies authorize cooperative purchasing and purchases from other governments' competitively procured contracts at equal-or-better pricing, and the County participates in seven purchasing cooperatives, including a multistate governmental pharmacy cooperative, giving it documented access to volume discounts and special pricing for the commodities the Health Care Plan will require.

Section 21.28 authorizes cooperative purchasing agreements where the Director of Purchasing determines the agreement conforms to generally accepted standards of public procurement, and Section 21.27 permits purchases from other governments' competitively procured contracts at pricing equal to or more favorable than the originating contract. The County provided a list of the purchasing cooperatives in which it participates, presented in **Figure 1-32**, spanning State of Florida term contracts, national multistate cooperatives, a multistate governmental pharmacy cooperative, association-sponsored programs, and a private group purchasing organization. Participation across these vehicles gives the County access to

contracts competed at state and national volume, including for health care commodities such as pharmaceuticals.

Figure 1-32 presents a list of purchasing cooperatives in which the County participates.

Cooperative	Sponsoring Organization
State of Florida	State of Florida, Department of Management Services (state term contracts and agreements)
FSA & FAC	Florida Sheriffs Association and Florida Association of Counties cooperative purchasing program
MMCAP	State of Minnesota, Office of State Procurement (multistate governmental pharmacy cooperative)
OMNIA Partners	Private group purchasing organization
SEFL-NIGP	Southeast Florida Chapter, National Institute of Governmental Purchasing cooperative purchasing program
Sourcewell	State of Minnesota (classified as a state agency)
NASPO ValuePoint	National Association of State Procurement Officials

FIGURE 1-32: *List of Purchasing Cooperatives.*
SOURCE: *County Purchasing Division.*

RESEARCH TASK 2

OVERVIEW

The organizational leadership for the new agency that will be established to administer the Broward County Health Care Surtax Program, if the referendum is approved, has not yet been determined. The MJ Team therefore evaluated comparable County programs, including the Transportation Department's Mobility Advancement Program and the Broward County Human Services Department, to assess governance structures and the County's capacity to manage Health Care Surtax funds. If the surtax referendum passes, the proposed Health Care Surtax Program will be administered by a newly established agency, reporting directly to the County Administrator while leveraging the Human Services Department's established processes and best practices.

Under the proposed Health Care Plan organizational structure, a new Broward County agency will oversee program administration and funding for health care services, including primary care, preventive care, and hospital care services for indigent or medically poor residents; a Level I Trauma Center; and innovative health care programs that provide cost-effective alternatives to traditional service delivery. Consistent with the existing Human Services Department's contracted-services model, the County will provide oversight and accountability while hospitals, clinics, imaging centers, and other health care providers deliver direct medical services.

FINDING SUMMARY

THE STRUCTURE OR DESIGN OF THE PROGRAM TO ACCOMPLISH ITS GOALS AND OBJECTIVES.

Overall, Broward County met expectations in this area. Based on the MJ Team's review and analysis, the County has defined roles, clear reporting lines, and limited administrative layers that reduce duplication and control costs. Broward County's Transportation Department Mobility Advancement Program and the Human Services Department have experienced staff and established oversight processes to support future health care program administration, if the surtax passes. The County uses workload analyses, budget reviews, and staffing assessments to ensure resources align with program demands. Employee turnover rates remain low and indicate a stable workforce with sufficient capacity to manage program responsibilities. In summary, the County demonstrates the organizational capacity, staffing levels, and management practices needed to administer the proposed Health Care Plan effectively and efficiently. The County indicated that the same type of organizational structure and staffing assessment framework would be used for the proposed Health Care surtax programs.

Findings by Subtask:

- **Subtask 2.1 – Organizational Structure: Met**
- **Subtask 2.2 – Program Staffing Levels: Met**

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 2.1 – Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

OVERALL CONCLUSION

Overall, Broward County meets expectations for Subtask 2.1 based on interviews, organizational chart reviews, position analyses, benchmarking information, and evaluation of existing surtax administration practices. The MJ Team concludes that Broward County has a well-defined organizational framework, experienced leadership, and the administrative capacity necessary to efficiently and effectively administer the proposed Health Care Plan while maintaining appropriate oversight and accountability.

Additionally, County leadership indicated that the organizational and governance requirements of the proposed Health Care Plan services, which will include indigent health care services (including primary care, preventive care, and hospital care services), a Level I trauma center; and innovative health care programs that provide cost-effective alternatives to traditional methods of service, will be similar to those of the existing Human Services Department. Both organizations will use a contracted-services model in which Broward County provides administration, funding, oversight, and accountability, while external providers deliver services.

To address the requirements of this subtask, the MJ Team interviewed the following:

- Deputy County Administrator
- Chief Deputy County Attorney
- Director of Community Partnerships Division

The MJ Team also reviewed the following documents to complete its assessment:

- Organizational charts for each functional area that either currently administers or that anticipates administering the surtax funds if the referendum passes.
- High-level position summaries for each individual who will have major responsibilities for planning and administering the surtax funds.

The existing Broward County Human Services Department's experience, processes, and administrative framework provide a relevant organizational model for managing and overseeing the Health Care Plan services funded through the surtax, if the referendum is approved.

The County's overall span of control, defined as the number of employees or teams directly managed by one supervisor, aligns with guidance from the Society for Human Resource Management (SHRM). As a nationally recognized authority on organizational structure principles, SHRM notes that effective spans vary based on work complexity but generally

supports moderate manager-to-staff ratios of approximately 1:5 to 1:10 in professional organizations.

Organizational Structure

Figure 2-1 presents an abbreviated excerpt of Broward County's high-level organizational structure.

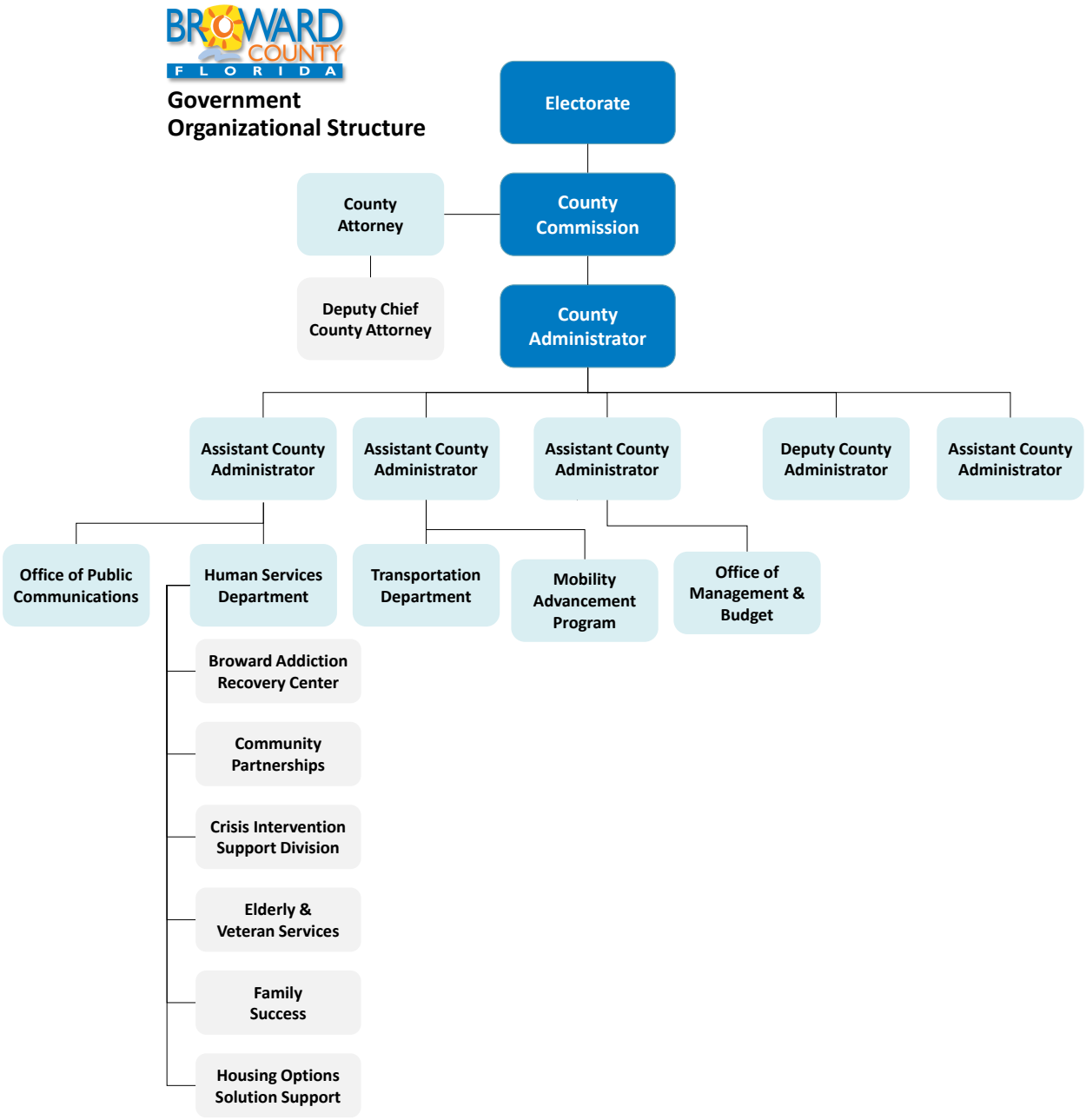


FIGURE 2-1: *Broward County Government Organizational Structure.*
SOURCE: *Broward County Administration.*

To further assess the County's organizational structure and capacity to manage surtax funds, the MJ Team evaluated the Broward County Transportation Department's organizational structure and the personnel responsible for administering its existing surtax-funded program.

Figure 2-2 presents the organizational structure of Broward County Transportation Department's Mobility Advancement Program (MAP), an existing surtax-funded program administered by the Department. The structure is organized around clearly defined functional units with limited overlap in responsibilities, supporting accountability, coordination, and efficient program management. Key functions, including administration, project oversight, planning, finance, communications, and technology, are assigned to dedicated positions with distinct responsibilities.

The MAP organizational structure also reflects a relatively flat reporting hierarchy that promotes effective supervision while minimizing unnecessary administrative complexity. The Program Administrator maintains a span of control of 1:8, while subordinate supervisors oversee specialized technical functions with spans ranging from 1:1 to 1:2. These reporting relationships provide appropriate oversight and support for staff performing highly specialized work.

Overall, the structure maintains clear lines of authority and accountability without creating excessive management layers. This approach helps minimize administrative overhead, facilitates timely decision-making, and allows program resources to remain focused on service delivery and program objectives.

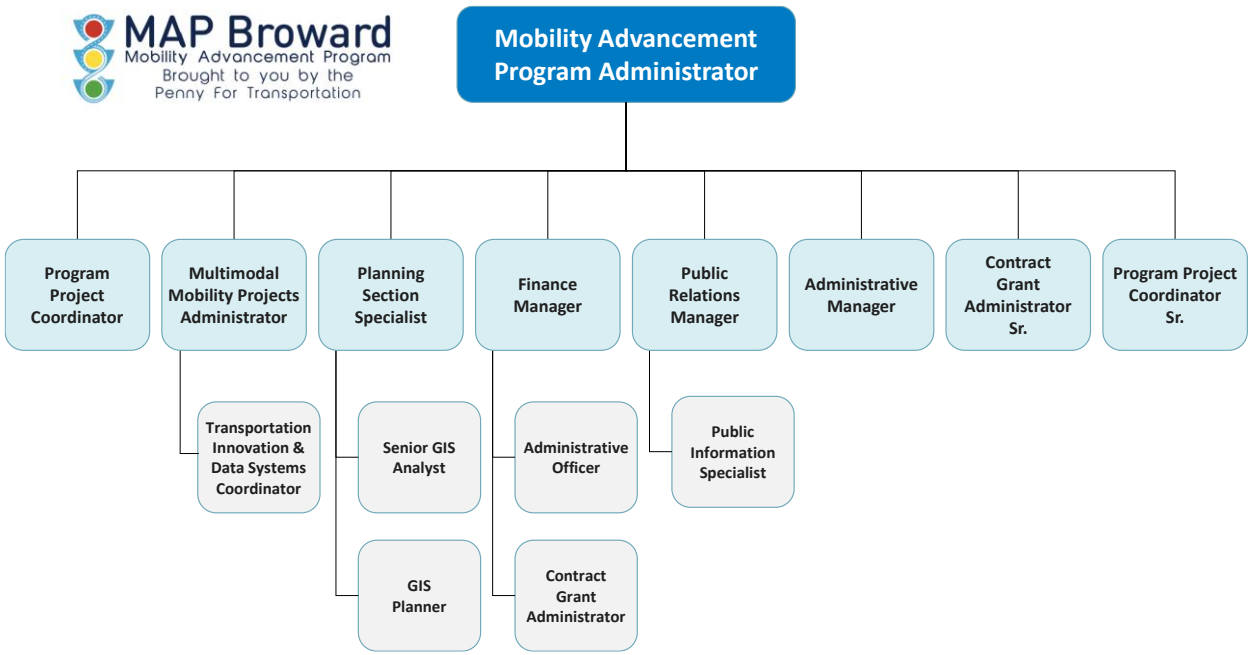


FIGURE 2-2: *Broward County Mobility Advancement Plan (MAP) Administration Organizational Structure.*
SOURCE: *Broward County Administration.*

Figure 2-3 shows the organizational structure of the Broward County Human Services Department. The Human Services Department currently manages health care and other community-based programs by contracting with qualified organizations to provide services. Similarly, the proposed Health Care Plan agency would administer and fund health care services, including primary care, preventive care, hospital care for indigent or medically poor residents, trauma services, and innovative health care programs, while hospitals, clinics, imaging centers, and other health care providers deliver the actual medical care.

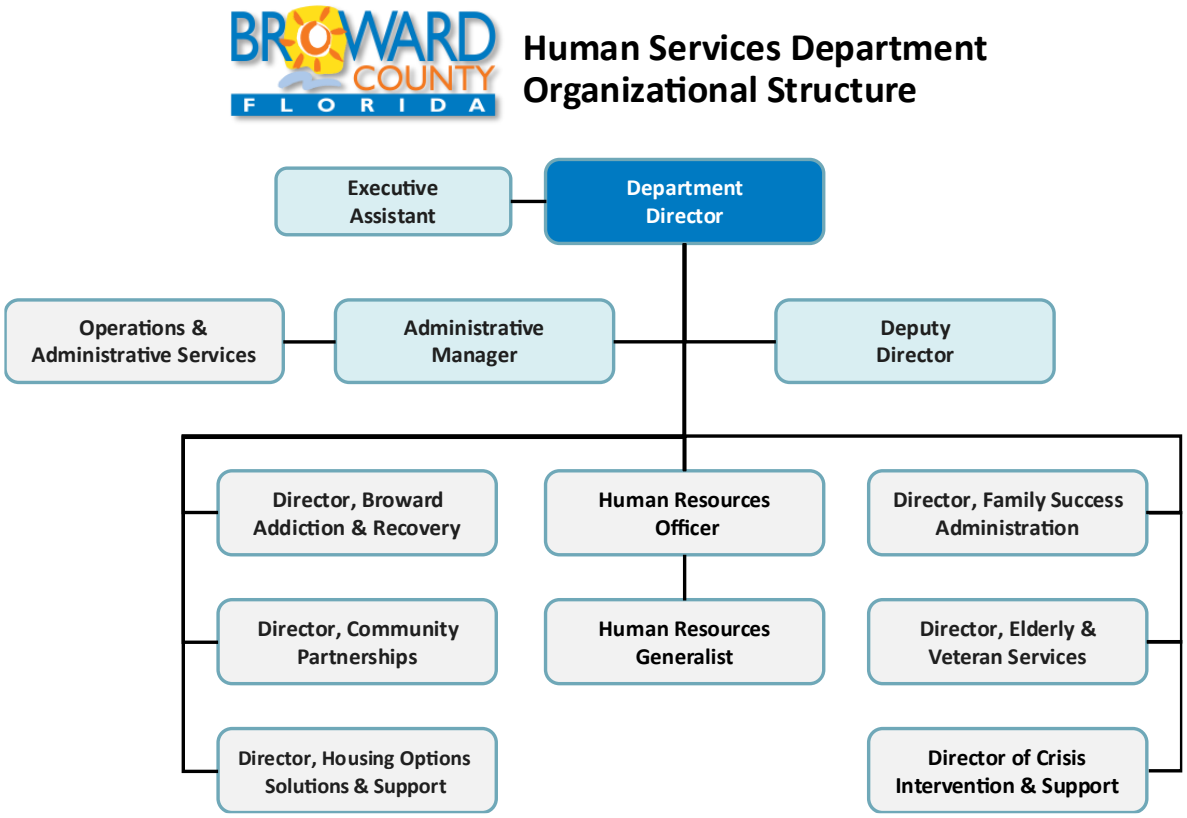


FIGURE 2-3: *Broward County Human Services Department Administration Organizational Structure.*
SOURCE: *Broward County Administration.*

Broward County informed the development of the proposed organizational structure for its indigent health, Level I trauma center, and innovative health care programs through discussions with peer counties and independent research on similar health care-related programs. Broward County surtax leadership identified Hillsborough, DeSoto, Gadsden, Holmes, Madison, Miami-Dade, and Polk Counties as peer jurisdictions and gathered information on how these counties administer health care funding and services. Through these research efforts, the County identified key functional areas commonly needed to support program administration, including provider oversight, service coordination, community outreach, contract administration, compliance monitoring, financial management, and executive leadership. These insights helped shape the proposed staffing structure and reporting relationships.

If the referendum is approved, Broward County intends for Health Care Plan services to be administered by a newly created agency designed by the Human Services Department's Community Partnerships Division using the organizational structure presented in **Figure 2-4**. The figure shows the County's proposed Health Care Surtax organizational structure and assigned positions, which include Primary/Prevention Clinics Coordinator, Imaging Facilities Coordinator, Hospital Services Coordinator, Administrative Manager, and Public Information/ Outreach Coordinator and reflect the administrative and operational functions observed in comparable programs.

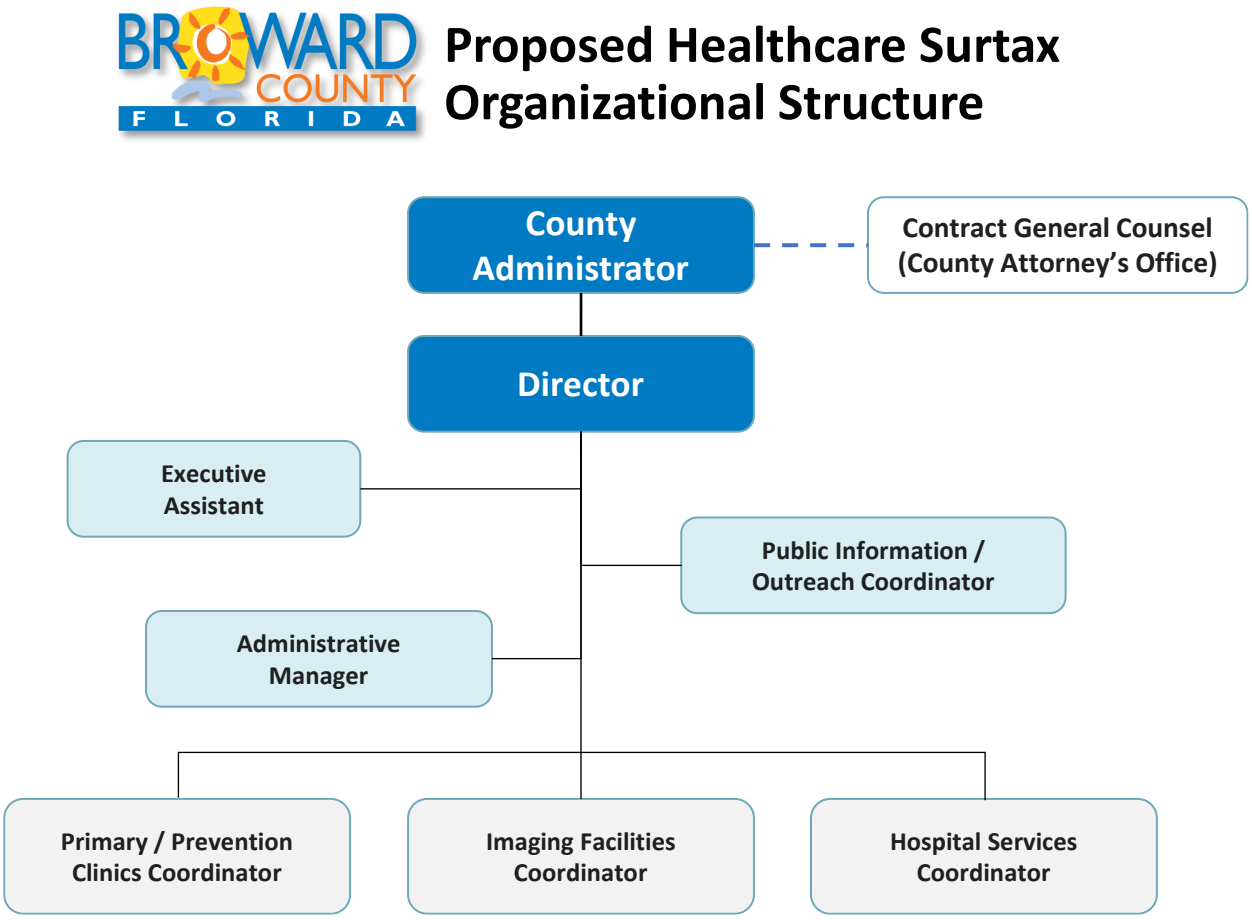


FIGURE 2-4: *Broward County Proposed Health Care Surtax Organizational Structure.*
SOURCE: *Broward County Administration.*

Key Personnel Primary Job Functions and County Tenure

Along with our review of the County's high-level organizational structure, the MJ Team collected data on the Mobility Advancement Program's (MAP) key job functions, and the length of time employees have served in their current County roles. The County's MAP workload distribution was included in this analysis as it serves as the County's primary surtax-funded program.

The MAP program, which was implemented in January 2019, is supported by staff with extensive experience administering a countywide transportation surtax program, including oversight of financial management, budgeting, contract and grant administration, compliance monitoring, and performance reporting. The Transportation surtax team also has demonstrated expertise in managing municipal funding agreements, tracking project implementation, supporting oversight boards, maintaining financial controls, and coordinating with stakeholders. Collectively, this experience and established administrative framework position the MAP team to effectively manage surtax revenues while ensuring accountability, transparency, regulatory compliance, and sound fiscal stewardship.

These capabilities demonstrate that the County has the organizational capacity, administrative infrastructure, and institutional knowledge necessary to successfully administer other voter-approved funding sources and public revenue programs, such as the proposed health care surtax program.

In addition, the MJ Team assessed the spans of control for the Mobility Advancement Program and the Broward County Human Services Department as an existing county surtax and health care service model currently administered by the County, respectively. County leadership indicated that the Human Services Department would serve as a model for the proposed indigent health, Level I trauma center, and innovative Health Care Plan services because of its experience managing health care and community-based programs through contracted service providers. The department's staff tenure and organizational experience provide an established foundation for understanding effective practices related to health care funding, contract administration, compliance monitoring, provider oversight, and overall program management.

Figure 2-5 indicates that the majority of MAP managerial-level program staff have been employed by the County for an average of 7.1 years and held their current positions with the County for an average of 2.4 years.

MAP Program Key Administrators' Roles and Responsibilities Related to Surtax Oversight

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Mobility Advancement Program Administrator	2 months	2 months	• Oversees Mobility Advancement Program, acting as the Contract Administrator for projects awarded to municipalities participating in the transportation surtax program, and enforcing compliance provisions of active contracts. • Acts as Executive Director/Board Coordinator for the Independent Transportation Surtax Oversight Board and Surtax Appointing Authority. • Leads professional staff tasked with operationalizing the surtax	1:8

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			program, coordinating with internal and external program stakeholders. • Leads programmatic and financial reporting for the program, responding to audits, managing data quality assurance and controls, transportation planning and visioning, budget preparation, and forecasting.	
Program Project Coordinator	13 years	1.5 years	• Manages and coordinates Surtax advisory boards and public meetings (Oversight Board and Surtax Appointing Authority) and manages advisory board membership. • Acts as Human Resources Liaison, Payroll Liaison, Public Records Request Coordinator, Travel Coordinator, Agenda Coordinator. Support department financial operations, strategic planning, and coordination of administrative operations. • Oversees Surtax Conference facility, including technical support for partner agencies, support and facilitate partner agency usage. • Assistant to the department director.	1:0 No Direct Reports
Multimodal Projects Administrator	6 years	3 years	• Manages the identification, prioritization, and initial development of multimodal projects. Low Stress Multimodal Mobility Master Plan Contract Administrator and Project Manager. • Orchestrates the development of capital program work plans. Manages engineering standards and technical reviews for capital projects. • Manages and performs planning activity functions as well as grant initiatives.	1:1
Planning Section Supervisor	5 years	5 years	• Manages program data and metrics, GIS data, dashboards, and reporting visualization specialists. Coordinate data collection in partnerships with	1:2

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			other County agencies and Surtax stakeholders. • Develops surtax project classification types & categories, visual educational projects storyboards (before/after), AR/VR tools. • Coordinates and manages Municipal Five-Year Plan of projects.	
Finance Manager	8 years	3 months	• Oversees and manage financial oversight and operation of the transportation surtax program. • Responsible for implementing financial policies, assuring continuity, maintaining internal controls coordinating financial activities. • Maintains complex financial reporting and control systems, developing financial policies and procedures in accordance with pertinent law, and intergovernmental agreements. • Provides financial direction to municipalities receiving surtax funding for projects, and preparation of operating and capital budget.	1:2
Public Relations Manager	5.5 years	2 years	• Oversees public relations, advertising, social and new media, community outreach, contracts, and annual report on the entire program; supports and supervises marketing efforts. • Manages agency website, including development of new content, design and updating of information. • Administers educational campaign, printing, and marketing budget for the agency. • Tracks and maintains performance reports on engagement, manages surveys, focus groups and other community engagement events.	1:1
Administrative Manager	28 years	1.5 years	• Coordinates, oversees, manages, and prioritizes the agency's projects requiring ETS/IT involvement.	1:0 No Direct Reports

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			• Manages technical aspects of the agency's digital platforms, including the agency's website, oversees implementation, cloud-hosted infrastructure, production support, maintenance, and ongoing enhancements. • Updates the functionalities of the PeopleSoft system designed by ETS to centralize financial data for the surtax program; running specialized reports as requested; updating the Project Costing Module Project Management Feature. • Project Management Oversight of agency's projects, including the development of assessment tools, strategic planning, and consistent processes.	
Contract Grant Administrator, Sr.	10 years	4 years	• Responsible for municipal project oversight, act as liaison/point-of-contact to municipalities, manage municipal grant agreements. • Monitors municipal project compliance and financial review, providing programmatic and technical assistance to municipal partners. • Monitors legislation of potential impact to the program. • Collaborates with internal and external agencies to seek alternative funding opportunities that maximize the impact of surtax investments. • Subject matter expert for Surtax Municipal application processes.	1:0 No Direct Reports
Program Project Coordinator, Sr.	7 years	4 years	• Responsible for municipal project oversight, act as liaison/point-of-contact to municipalities, manage municipal grant agreements. • Manages municipal program analysis, reporting, and strengthen collaboration with both county agencies and municipal partners. • Oversees expansion and maintenance of the Surtax Municipal Projects Portal, provide	1:0 No Direct Reports

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			programmatic and technical assistance to municipal partners and County users. • Subject matter expert for Surtax Municipal application processes.	
Transportation Innovation and Data Systems Coordinator	6 months	6 months	• Supports planning and deployment of RAIN sensor and non-motorized count projects. • Tracks the progress of transportation-focused projects and manage coordination with a variety of intra-agency and intergovernmental partners. • Locates innovative technologies (artificial intelligence, supercomputing, sensing data analytics, sensors) to track the progress of transportation-focused projects.	1:0 No Direct Reports
Senior GIS Analyst	2 years	2 years	• Responsible for designs and development, of project-specific relational database applications, dashboard datasets, GIS spatial data. • Maintains database version management, archiving, synchronization. • Reviews datasets for accuracy, usefulness, quality, or completeness of documentation to ensure accuracy/validity of surtax data. • Performs high-level data analysis and dashboard interface designs.	1:1
Administrative Officer	9 years	4 years	• Certified Agency Buyer (CAB), responsible for all agency requisitions, CAB purchase orders, and PO modifications, and major procurements in PeopleSoft, forecasting spending, and requesting budget transfers. • Leads Payroll Liaison activities. • Supports municipal financial operations, processing and management of municipal form submissions, routing, tracking, and monitoring.	1:1

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			• Leads agency strategic plan reporting processes, monitoring deadlines. • Acts as agency Asset Manager/ Custodian.	
Program Performance Coordinator	3 years	6 months	• Manages agency financial reporting and tracking, Quarterly Financial Report submitted by municipalities receiving transportation surtax project funding. • Assists with monitoring MAP budget, expenditures, and budget transfers. • Coordinates Municipal Microtransit application process, generate detailed contract related reports. • Tracks surtax eligible expenditures and payment details for municipalities receiving transportation surtax project funding.	1:0 No Direct Reports
Public Information Specialist	2.5 years	2.5 years	• Creates content and maintains social media sites. • Oversees web page production, graphic design; uses advanced web design skills to create publications such as e-newsletters, e-announcements and animated ads/banners, print materials, etc. • Takes high-resolution photos and drone footage surtax projects, conducts field interviews, supports video production, public meetings, and all outreach activities. • Generates and analyzes agency webpages.	1:0 No Direct Reports

FIGURE 2-5: *County Surtax Fund Administrator Direct Reports & Primary Job Functions.*
SOURCE: *Broward County Administration*

Figure 2-6 indicates that the majority of current Human Services managerial-level program staff have been employed by the County for an average of 6.4 years and held their current positions with the County for an average of 4.3 years.

Current Human Services Department Key Administrators' Roles and Responsibilities Related to Surtax Oversight

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Director, Human Services Department	5 years	5 years	• Provides strategic direction and oversight of the operation of functional divisions: Family Success Administration; Elderly and Veterans Services; Broward Addiction Recovery; Community Partnerships; Crisis Intervention and Support; and Housing Options, Solutions, and Supports. • Serves as the lead for Broward County in health and human services related matters as they pertain to County residents inclusive of legislative and programmatic activities and issues. • Strengthens and deepens partnerships with internal and external stakeholders, local agencies, and community groups to address community needs and advance health and human services programs and goals through creativity and innovation. • Serves as liaison to and coordinates activities with all related county boards and other community agencies as may be directed by the County Administrator or his/her designee. • Provides for the oversight of contracts between Broward County and public and private not-for-profit and for-profit organizations and for maintaining the integrity of these contracts. • Ensures the implementation of a comprehensive data analytics program to drive data-based decision making and accountability across the department.	1: 10
Deputy Director, Human Services Department	8 months	8 months	• Serves as a trusted advisor and second-in-command; active for Human Services Director in their absence. • Leads and manages the agenda process for the department,	1:8

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			reviewing and approving items for Board consideration, coordinating with senior leadership, and ensuring readiness for executive and elected body review. • Represents the Department and County before the Board of County Commission, community boards, state and federal partners, and professional organizations, per direction of Human Services Director. • Oversees departmental budgets and performance measures, ensuring fiscal accountability, transparency, and measurable results. • Drives strategic planning and organizational improvement initiatives, fostering innovation, efficiency, and accountability across the department.	
Director, Community Partnerships Division	3.4 years	1.3 years	• Provides administrative, programmatic and policy management of day-to-day operations of Community Partnerships Division; liaises and communicates with other various county agencies, community stakeholders, contract providers, advisory board members, other funders and represents the County in various capacities. • Supervises and manages staff; manages fiscal operations for the division which includes general fund and grant fund forecast oversight, contract utilization, and development of annual general fund budget; approves or develops, and implements policies and procedures related to division programs. • Provides guidance with contract development, management and monitoring related issues and guidance regarding the contracted provider when needed; ensures implementation of a division wide quality improvement process that includes a performance measure	1:4

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			dossier, data validation of performance measures and an annual report. • Oversees the development and implementation of the competitive solicitation processes issued by the department.	
Assistant Director, Community Partnerships Division	3 years	1 year	• Assists Division Director in managing the preparation of the Division's annual budget process; Assists in developing, implementing, and maintaining strategic, fiscal, and capital improvement plans for the Division. • Participates in community initiatives to develop and implement coordinated, unified, system-wide strategic plans to meet the needs of Broward County residents. • Supervises and directs professional activities associated with quality assurance and data management for ongoing evaluation of performance/ outcome attainment for Division contracts and grants. • Assists in directing the administrative operations of the Division as related to personnel policies, procedures, and activities.	1:6
Human Services Administrator, Community Partnerships Division, Health Care Services	4.5 years	4.5 years	• Oversees Health Care Services budgets for General Funds and Ryan White Part A, including management of contracted partnerships and related service systems. • Leads advisory boards, strategic planning efforts, and stakeholder engagement to ensure an inclusive and responsive system of care. • Assesses community health care and HIV/Ryan White needs, identification of service gaps, and coordination with federal, state, county, and private agencies to strengthen service delivery. • Guides departmental health policies, monitoring legislation affecting funding and services, and oversight of contracting processes for health,	1:5

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			mental health, and Ryan White programs. • Navigates complex systems to evaluate socio-political and economic impacts of emerging policies and regulatory changes on county services. • Supervises staff and establishment of administrative policies and operational priorities.	
Evaluation and Planning Administrator	24 years	15 years	• Oversees, supervises, coordinates, and monitors centralized functions within the Department, as well as Non-Profit Agency agreements contracted for direct services through Broward County. • Works under administrative supervision, developing and implementing programs within organizational policies and reports major activities to executive level administrators through conferences and reports. • Acts as Performance and Continuous Quality Improvement chairperson (facilitation of meetings, policy development); attends and participates in meetings and workgroups.	1:7
RFP Coordinator	5 years	3 years	• Coordinates Human Services Department RFP, RFA, RLI, and other human services procurement (collectively RFP) Process. • Develops and implements Human Services Department RFP Policies and Procedures.	1:0 No Direct Reports
Ryan White Program Project Coordinator	6 years	4 years	• Leads county-wide program and project development, implementation, and evaluation; manages major budgets and produces data-driven reports to guide strategic decisions. • Oversees Federal Grants Clinical Quality Management (CQM) operations, including CQM Plan management, network coordination, and OMB and quarterly performance reporting.	1:2

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
			• Conducts research and data analysis; develops policies, procedures, and executive reports; and advises staff to ensure operational and regulatory compliance. • Interprets and applies business, contractual, and regulatory requirements (confidentiality, liability, indemnification, termination clauses); communicates associated risks to project and executive leadership. • Manages compliance and monitoring activities, including contract audits, field documentation reviews, investigations, and management studies. • Supervises staff and oversees daily operations to maintain high-quality performance and adherence to standards.	

FIGURE 2-6: *County Surtax Fund Administrator Direct Reports & Primary Job Functions.*
SOURCE: *Broward County Administration.*

Overall, based on MJ's review of the existing organizational structures of HCS and MAP, the proposed Health Care Surtax Agency structure, and current spans of control, the program is organized with clear functional responsibilities and reporting lines. The structure minimizes duplication of effort and unnecessary administrative layers while supporting accountability, operational efficiency, and cost-effective program administration.

SUBTASK 2.2 – Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.

OVERALL CONCLUSION

Overall, Broward County meets expectations for Subtask 2.2 based on the County's internal documentation for staff turnover and vacancy rates, and workload statistics for the Transportation Department's Mobility Advancement Program and the Human Services Department. County leadership indicated that they planned to employ similar systems and processes to measure the reasonableness and staffing levels of the proposed indigent health, Level I trauma center, and innovative health care programs.

To address the requirements of this subtask, the MJ Team interviewed the following:

- Deputy County Administrator

- Chief Deputy County Attorney
- Director of Community Partnerships Division
- Health Care Services Administrator

Turnover and Vacancy RAtes Analysis

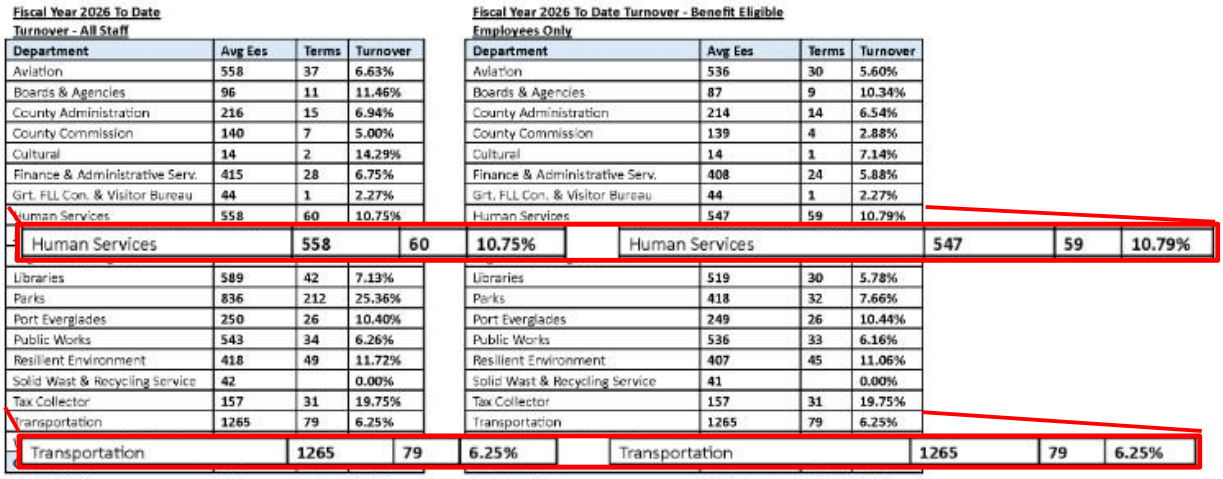
According to organizational structure principles and recognized industry standards for turnover and vacancy rates recommended by Society of Human Resources Management (SHRM), the accepted benchmarks generally dictate an annual turnover rate of less than 15% as being considered good, while rates exceeding 30% typically require immediate critical intervention. As shown in **Figure 2-7** and **Figure 2-8**, Countywide turnover rate for county administration remained stable at 12.2% in both FY 2024 and FY 2025, before decreasing to 10.1% in FY 2026 year-to-date. This downward trend suggests improving employee retention across Broward County government. Over the three-year period between FY 2024-2026, the County averaged an 11.5% turnover rate, indicating that workforce stability has strengthened in FY 2026 compared to the prior two (2) fiscal years.

The County's Transportation Department, which administers the MAP Program, has consistently maintained employee turnover rates below the countywide average. The department's turnover rate decreased from 9.1% in FY 2024 to 8.7% in FY 2025 and further improved to 6.25% year-to-date in FY 2026. With a three-year average turnover rate of 8.0%, the Transportation Department demonstrates strong employee retention, workforce stability, and an effective ability to attract and retain qualified staff.

Broward County's Human Services turnover rate has also improved over the past three (3) fiscal years. The department's turnover rate declined from 13.2% in FY 2024 to 12.9% in FY 2025, and further to 10.75% in FY 2026 year-to-date. While turnover remains slightly above the countywide average, the downward trend indicates improving employee retention and greater workforce stability within Human Services.

Countywide and departmental turnover rates remained below industry benchmarks for healthy employee retention and showed improvement throughout the review period. Consistently low turnover rates demonstrate workforce stability, continuity of institutional knowledge, and the County's ability to retain experienced personnel responsible for program oversight and administration. While turnover rates alone do not determine staffing adequacy, the sustained retention of employees reduces disruption, supports operational continuity, and provides a stable foundation for effective program management.

Collectively, these trends indicate that Broward County maintains a stable workforce and established workforce management practices that support effective program administration. When considered alongside the County's workload monitoring, budget review, and position allocation processes, the available evidence supports the reasonableness of current staffing levels and the County's ability to evaluate and adjust staffing resources as program demands evolve.



Fiscal Year 2026 To Date Turnover - All Staff

Department	Avg Ees	Terms	Turnover
Aviation	558	37	6.63%
Boards & Agencies	96	11	11.46%
County Administration	216	15	6.94%
County Commission	140	7	5.00%
Cultural	14	2	14.29%
Finance & Administrative Serv.	415	28	6.75%
Grt. FLL Con. & Visitor Bureau	44	1	2.27%
Human Services	558	60	10.75%
Libraries	589	42	7.13%
Parks	836	212	25.36%
Port Everglades	250	26	10.40%
Public Works	543	34	6.26%
Resilient Environment	418	49	11.72%
Solid Wast & Recycling Service	42		0.00%
Tax Collector	157	31	19.75%
Transportation	1265	79	6.25%

Fiscal Year 2026 To Date Turnover - Benefit Eligible Employees Only

Department	Avg Ees	Terms	Turnover
Aviation	536	30	5.60%
Boards & Agencies	87	9	10.34%
County Administration	214	14	6.54%
County Commission	139	4	2.88%
Cultural	14	1	7.14%
Finance & Administrative Serv.	408	24	5.88%
Grt. FLL Con. & Visitor Bureau	44	1	2.27%
Human Services	547	59	10.79%
Libraries	519	30	5.78%
Parks	418	32	7.66%
Port Everglades	249	26	10.44%
Public Works	536	33	6.16%
Resilient Environment	407	45	11.06%
Solid Wast & Recycling Service	41		0.00%
Tax Collector	157	31	19.75%
Transportation	1265	79	6.25%

FIGURE 2-7: *Broward County Turnover Rates FY2026.*
SOURCE: *Broward County Administration.*

Department	FY2024	FY2025	FY2026 YTD	3-Year Average
Human Services	13.2%	12.9%	10.75%	12.28%
Transportation	9.1%	8.7%	6.25%	8.02%
Overall (Grand Total)	12.2%	12.2%	10.1%	11.50%

FIGURE 2-8: *Broward County Average Turnover Rates FY2024-FY2026.*
SOURCE: *Broward County Administration.*

Workload Analysis

During interviews, Human Services and Transportation surtax leadership described a structured, data-driven approach for evaluating staffing needs and workload demands. Staffing levels are reviewed annually through the County's budget process, which considers organizational structure, filled and vacant positions, operational requirements, capital projects, workload demands, funding availability, and administrative cost limitations.

Workload is further monitored through the County's Position Allocation Review (PAR) process, which tracks how staff time is distributed across funding sources, contracts, and program activities. County staff indicated that staffing needs are driven largely by the number and complexity of contracts administered, with more complex contracts requiring greater oversight and monitoring. Together, these processes provide the flexibility to add, reallocate, or reclassify positions when supported by demonstrated operational needs.

Documentation provided by Broward County illustrates how this methodology is applied in practice. One workload analysis evaluated increasing project volume, expanded responsibilities, and growing facility oversight requirements, identifying staffing constraints and quantifying operational impacts to support requests for additional positions. The analysis showed that the Facilities and Management Division manages approximately 70 active projects annually, with an

additional 10 projects in development, while supporting numerous smaller reconfiguration requests across 8.4 million square feet of County-operated facilities.

Since 2017, the Division has assumed additional responsibilities, including support for Transportation related surtax-funded infrastructure initiatives, administration of a formal project approval process, development of digital twin building models, coordination of design standards, and response to special projects and emergency needs. During the same period, active project funding exceeded $15.2 million, with more than $6 million in additional FY24 requests and a backlog of 23 projects. The analysis further found that Construction Project Managers each oversee nearly 3 million square feet and are operating at or above industry workload guidelines. Based on these findings, the County concluded that additional staffing was necessary to reduce project delays, improve responsiveness, and sustain operational performance, demonstrating its established process for evaluating resource needs and justifying staffing adjustments when workload demands exceed available capacity.

Figure 2-9 below presents an example of workload justification and supporting analysis extracted from documentation provided by Broward County. This example illustrates the County's methodology for assessing workload demands, identifying resource gaps, and demonstrating the need for additional staffing and operational support.

Exhibit 1

FMD/Space Management & Planning
Request for Additional Staff – FY 24 Supplemental Budget

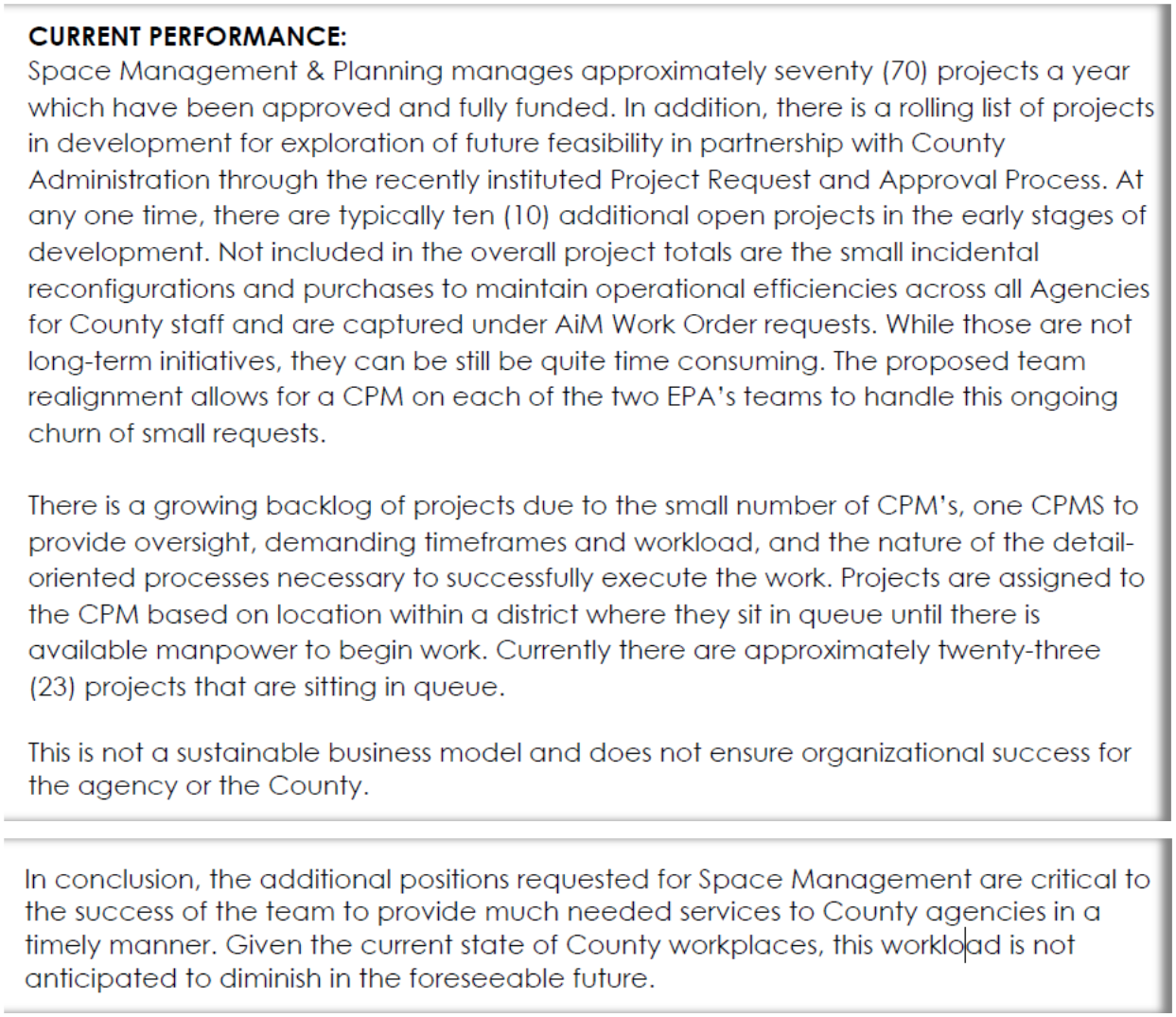
POSITION REQUEST:
Facilities Management Division's Space Management & Planning Team requests approval of additional staff to support a new organizational structure, which includes the creation of **five (5) new staff positions** to provide professional and technical oversight and support to the current Project Management & Contract Interiors staff.

The Space Management & Planning team was set on its current trajectory in FY2017. In 2019, we were granted three new positions to meet the growing demand for interior remodeling and reconfiguration. From that allocation, there are currently four (4) Construction Project Manager (CPM) positions on FMD Space Management's team. Their efforts are divided into two areas of concentration:

- **Project Management & Contract Interiors**
- **Space Management & Reporting**

All proposed additional staff for this request are to support **Project Management & Contract Interiors** focus areas and reorganizes the way in which FMD's Space Management team operates for better response to ongoing customer Agency requests. This request is for two (2) Expansion Project Administrators, one (1) Construction Project Manager and two (2) Engineering Technicians to fully form the project management team with focused primary goals. The addition of these positions reflects the next step in a long-range plan identified and implemented over the last six years to meet the County's needs.

NA069 – Two (2) Expansion Project Administrators to supervise district-based design and management teams, providing daily oversight.
PA003 – One (1) Construction Project Manager to provide balanced support to the proposed district design teams.
WA008 – Two (2) Engineering Technicians, one for each district design and management team, to support Space Verifications, Inventory Tracking & Move Coordination for ongoing projects.



CURRENT PERFORMANCE:
Space Management & Planning manages approximately seventy (70) projects a year which have been approved and fully funded. In addition, there is a rolling list of projects in development for exploration of future feasibility in partnership with County Administration through the recently instituted Project Request and Approval Process. At any one time, there are typically ten (10) additional open projects in the early stages of development. Not included in the overall project totals are the small incidental reconfigurations and purchases to maintain operational efficiencies across all Agencies for County staff and are captured under AiM Work Order requests. While those are not long-term initiatives, they can be still be quite time consuming. The proposed team realignment allows for a CPM on each of the two EPA's teams to handle this ongoing churn of small requests.

There is a growing backlog of projects due to the small number of CPM's, one CPMS to provide oversight, demanding timeframes and workload, and the nature of the detail-oriented processes necessary to successfully execute the work. Projects are assigned to the CPM based on location within a district where they sit in queue until there is available manpower to begin work. Currently there are approximately twenty-three (23) projects that are sitting in queue.

This is not a sustainable business model and does not ensure organizational success for the agency or the County.

In conclusion, the additional positions requested for Space Management are critical to the success of the team to provide much needed services to County agencies in a timely manner. Given the current state of County workplaces, this workload is not anticipated to diminish in the foreseeable future.

FIGURE 2-9: *Example of Workload Justification and Supporting Analysis.*
SOURCE: *Broward County Administration.*

Additionally, Broward County compared the proposed organizational structure for the agency in charge of the proposed Health Care Programs with those of peer counties in Florida, as shown in the table below. **Figure 2-10** illustrates how the County incorporated information gathered through discussions with peer counties and independent research into its workload planning and staffing approach for the proposed Health Care Plan. During development of the Health Care Plan, County leadership identified Hillsborough and Polk Counties as the most relevant peer models due to their comparable health care coverage programs, extensive provider networks, and similar administrative complexity. The County reviewed factors such as the number of clients served, participating providers, claims activity, and program administration functions to better understand anticipated service demands and staffing needs if the surtax is approved. These efforts helped inform workload assumptions and the development of a staffing structure designed to support the expected scope and scale of program operations.

According to interviews with Broward County Human Services surtax leadership, the County has started assessing the types and volumes of work that will be required to administer its Health Care Surtax Program.

Consistent with the County's broader workload-based staffing practices, Broward County plans to continue comparing actual program metrics, such as participant enrollment levels, service utilization, provider network size, contract activity, and workload demands, against peer county benchmarks as the program matures. As a result, **Figure 2-10** demonstrates that the County has already initiated a data-driven process for forecasting workload, establishing staffing requirements, and validating the reasonableness of future staffing levels for the Health Care Plan. The comparison to Broward County's proposed program, particularly the projected number of clients served and participating providers in Hillsborough and Polk Counties, further supports the County's workload forecasting efforts by providing a benchmark for estimating service demand and validating future staffing needs.

County / Year Started	Program Description	Comparison to Broward County Proposed Program	Number of Clients Served	Number of Participating Providers
Hillsborough / 1991	Provides primary and specialty care, outpatient treatment, prescription assistance, dental and vision care. Operates as a payer of last resort when another funding source is available.	Most comparable; comprehensive health care coverage model.	Service demand increased approximately 20% since 2022; program processed more than 800,000 claims in 2025.	Approximately 515+ providers in network.
DeSoto / 2014	Surtax proceeds used to service existing hospital indebtedness.	Less comparable; focused on hospital debt service.	N/A	N/A
Gadsden / 2008	Supports reopening and operation of Gadsden Community Hospital.	Less comparable; focused on hospital operations and capacity.	N/A	N/A
Holmes / 2021, extension approved in 2024	Surtax proceeds used to service existing hospital indebtedness.	Less comparable; focused on hospital debt service.	N/A	N/A
Madison / 2007	Funds hospital planning, construction, reconstruction, and improvements.	Less comparable; focused on health care infrastructure.	N/A	N/A
Polk / 2016	Provides primary care, specialty care, behavioral health,	Most comparable; safety-net health care coverage program.	Approximately 84,000 low-income uninsured residents	More than 800 local licensed

County / Year Started	Program Description	Comparison to Broward County Proposed Program	Number of Clients Served	Number of Participating Providers
	urgent care, emergency services, and prescription services for uninsured residents. Uses provider partnerships to deliver care.		potentially eligible for services.	medical providers.
Miami-Dade / 1991	Program authorized under a different statutory provision (212.055(5)). Health care surtax primarily supports the Public Health Trust/Jackson Health System.	Less comparable; different statutory framework.	Not reported as a discrete enrollment program.	Not reported as a discrete provider network.

FIGURE 2-10: *Comparison Between Broward and Peer Counties Health Care Surtax Programs.*
SOURCE: *Broward County's Analysis, History Sales Tax Rates, Florida Revenue.*

The County indicated that the same type of organizational structure and staffing assessment framework that is currently in place for the County's Human Services Department will be used for the proposed Health Care Plan. Future staffing needs will be evaluated based on workload, contract activity, program complexity, vacancy trends, and funding availability, with new positions requested only when supported by workload-based analyses. Overall, the County's approach incorporates formal workload tracking, budget review, funding controls, and workforce monitoring to guide staffing decisions.

RESEARCH TASK 3

OVERVIEW

Task 3 focuses on whether Broward County formally assesses whether services should be performed in-house or through alternative delivery methods, evaluates the effectiveness and cost of contracted or privatized services, and considers alternative service-delivery methods used by peer entities that may reduce costs without materially reducing service quality. The review addresses the Health Care Plan's three components: 1) health care services for Broward County residents who are indigent or medically poor, 2) a Level I trauma center, and 3) innovative health care programs that provide cost-effective alternatives to traditional service-delivery methods.

County staff provided the audit team with narratives describing the County's intended service delivery model, procurement processes, Heart Project pilot, community health resources, and peer surtax programs. The proposed Health Care Plan has not yet been implemented. If approved, the County expects to establish a new agency to administer the surtax. The new entity may draw upon expertise from the Human Services Department and the Transportation Surtax program. The County currently expects to procure health care services through third-party provider agreements, though the final contracting model remains subject to the County Administrator and the future administering entity.

FINDING SUMMARY

ALTERNATIVE METHODS OF PROVIDING SERVICES OR PRODUCTS.

Overall, Broward County partially met expectations in this area. The County has demonstrated processes for evaluating in-house, outsourced, and hybrid service delivery arrangements and for monitoring contracted services and modifying arrangements when warranted. The County also uses peer comparisons to inform procurement and service delivery decisions, while the MJ Team has identified additional peer approaches that warrant further evaluation for the Health Care Plan. These existing practices provide a reasonable foundation that may be adapted to the three components of the Health Care Plan.

Findings by Subtask:

- **Subtask 3.1 – Evaluation of Service Delivery Alternatives: Met**
- **Subtask 3.2 – Oversight of Outsourced Services: Met**
- **Subtask 3.3 – Alternative Service Delivery Opportunities: Partially Met**

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 3.1 – Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings.

OVERALL CONCLUSION

Subtask 3.1 is met. Based on interviews with HCS personnel and review of the data provided, program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services and they have outsourced such services when the evaluations found that doing so could result in improved performance or cost savings.

To address each of the subtasks, the MJ Team interviewed individuals in the following positions:

- Deputy County Administrator
- Chief Deputy County Attorney
- Director, Community Partnerships Division
- Assistant Purchasing Director
- Purchasing Manager, Senior

Service Delivery Model Selection and Procurement Practices

The County has demonstrated processes for evaluating whether services should be provided in-house, outsourced, or through a hybrid arrangement and has provided examples in which alternative delivery methods are used based on cost, staffing, expertise, and operational considerations. These existing practices also provide a framework that may be adapted to the three components of the Health Care Plan.

The County uses a decentralized, two-stage process for determining how to provide services:

1. The responsible agency first evaluates whether adequate in-house resources exist and whether developing internal capacity would be feasible and cost effective. At the agency level, staff may also consider what portions of existing service arrangements should continue, be restructured, or be procured externally based on effectiveness and cost.
2. When internal resources are unavailable or insufficient, the agency then involves the Purchasing Division to assist in obtaining the services needed. The Purchasing Division works with the client agency to determine whether existing contracts can meet the needs or if new bids should be solicited, sometimes leveraging contracts from other government entities.

Services are not always, strictly speaking, entirely in-house or entirely outsourced; that is, different hybrid arrangements are sometimes determined by the best design for providing program services. Some examples of this include:

- **Ryan White HIV/AIDS:** The Human Services Department program is managed and administered in-house while actual health care services are contracted out through requests for proposals (RFPs).
- **Broward Addiction Recovery Center:** Another Human Services Department program, except services are provided in-house (the County operates the center) but with the help of backup, outsourced staffing procured through temporary personnel contracts.
- **Paratransit:** Paratransit billing is handled through a hybrid model in which County staff review trip reports and an outside billing vendor performs billing-related review, eligibility verification, and customer service.

Decisions on in-house vs outsourced services factor multiple considerations, including:

- existing budget vs anticipated cost
- presence or absence of existing governmental contracts
- external market availability
- existing human resources and required expertise
- recurring vs temporary needs, and
- purchasing and implementation requirements

The Purchasing Division documents specifications, minimum qualifications, and hours of service for competitive solicitations. These solicitations are evaluated based on responsiveness, responsibility, and (lowest) price with the aim of ensuring providers meet certain standards while also offering cost effective solutions.

The Health Care Plan's three components may require different delivery approaches. Planned primary, preventive, and hospital care services for residents who are indigent or medically poor are expected to rely substantially on existing contracted providers rather than a County-operated clinical system. The Level I trauma center component would involve a new County funding and oversight arrangement with the independent North Broward and South Broward hospital districts. Innovative health care programs may use contracted providers, grants, or hybrid arrangements, as demonstrated by the Heart Project pilot.

Broward County has demonstrated experience both evaluating and using in-house, outsourced, and hybrid service delivery arrangements based on relevant factors such as cost, staffing, expertise, and similar considerations. These existing practices indicate that the County has a long-running, established framework for determining the appropriate delivery approach for different components of the proposed Health Care Plan.

SUBTASK 3.2 – Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services.

OVERALL CONCLUSION

Subtask 3.2 is met. Based on interviews with HCS personnel and review of the data provided, program administrators have assessed contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services.

To address each of the subtasks, the MJ Team interviewed individuals in the following positions:

- Deputy County Administrator
- Chief Deputy County Attorney
- Director, Community Partnerships Division
- Assistant Purchasing Director
- Purchasing Manager, Senior

The County has demonstrated processes for monitoring contracted services and modifying service-delivery arrangements when warranted, and these existing practices appear adaptable to the Health Care Plan.

Program Monitoring

Program administrators conduct ongoing monitoring of contracted and/or privatized services using performance measures aligned with program goals. Depending on the program, these measures may address service volume, unit cost, service quality, customer service, and the number of individuals served. Program administrators use these measures to assess whether program goals are being met and whether services could be delivered more efficiently or with improved customer service. County officials indicated that these types of performance assessments are applied to both in-house and outsourced services.

The County's paratransit program, a specialized program for eligible transportation disadvantaged riders that utilizes a vehicle fleet owned by the County but contracts out actual drivers and call center services, provides an example of how monitoring practices are applied to outsourced services. The County owns the paratransit vehicle fleet but contracts with outside providers for driving and call center services. Program administrators monitor measures including number of trips provided, cost per trip, call response times, trip scheduling efficiency, and other customer service measures. Contract requirements also include financial disincentives when providers fail to meet minimum performance standards, such as required call answering times. County officials indicated that these measures are used to assess whether

vendors are meeting program expectations and whether service delivery arrangements should be continued or modified.

County officials identified a historical change to the paratransit delivery model as an example of using such evaluations to improve cost effectiveness. Approximately 10 to 12 years ago, the County determined that it would be more cost effective to own the paratransit fleet while continuing to contract for vehicle operations, rather than having the contractor own and operate the fleet. According to County officials, the change was intended to improve resource management while maintaining service quality. Similar considerations regarding the division of asset ownership and contracted operations have also been applied to airport ground transportation services.

Human Services officials described controls currently used for existing contracted health care services. Provider agreements include eligibility and payer-of-last-resort requirements, and vendors are required to review supporting documentation to verify factors such as Broward County residency, income, and whether an individual meets applicable indigent or medically poor criteria. The County also uses data systems to track eligibility and conducts annual monitoring and periodic reviews to verify that services reimbursed by the County were provided to eligible individuals. When eligibility requirements are not met, the County may seek recoupment of those funds.

These existing Health Care Services section programs are distinct from the planned services under the Health Care Plan that would be funded by the proposed surtax, but demonstrate the County's experience monitoring provider compliance, eligibility, reimbursement, and payer-of-last-resort requirements. Existing providers are also selected through the County's procurement process and operate under formal agreements. Based on these existing practices, the County has processes that could be adapted to monitor contracted services under the Health Care Plan.

The Heart Project, a County pilot program that provides preventive cardiac screening through participating health care providers, provides a more directly comparable example of the County administering an innovative health care program through outside providers. The County tracked program participation and outcomes throughout the pilot. Of 7,135 completed screenings, 4,300, or 60.2 percent, resulted in abnormal findings. Additional participation and clinical findings are summarized in **Figure 3-1** below.

Heart Project Measure	Result
Applicants	10,358
Tests scheduled	7,664
Tests completed	7,135
Abnormal findings	4,300
Abnormal findings as % of completed tests	60.2%

FIGURE 3-1: *Broward County Heart Project Participation and Clinical Findings.*
SOURCE: *Broward County Heart Test Pilot Project.*

These results demonstrate that the County monitored program utilization and clinical findings under an analogous Heart Project. The Heart Project is therefore a relevant and recent example of monitoring the effectiveness of a healthcare initiative reliant on outsourcing to third-party providers.

These practices provide a basis for assessing how the County may monitor the three components of the Health Care Plan. The Heart Project and current Cleveland Clinic initiative, which provides grant funding to Cleveland Clinic to continue preventive screening in its facilities, are limited to screening services and are distinct from the broader surtax-funded Health Care Plan, which would add primary and preventive care and hospital services and establish new provider relationships through competitive procurements. Planned primary, preventive, and hospital care services for residents who are indigent or medically poor may use eligibility reviews, provider performance measures, payer-of-last-resort controls, and other practices like those currently used by Human Services. The Level I trauma center component will require a different approach because the County would provide new funding and oversight for services delivered by the independent hospital districts. Monitoring may therefore need to address allowable uses, measurable results, reporting requirements, and potential duplication with existing funding.

The County's monitoring and evaluation of the Health Care Plan will also occur within Broward County's existing health care delivery system. County officials indicated that community assessments will help identify areas of need and inform the deployment of services. In addition, the ordinance contemplates an advisory board composed of representatives from public and private hospitals, independent health professionals, and other health organizations. County officials indicated that this structure is intended to help the County implement the Health Care Plan collaboratively with existing providers rather than in conflict with them. Such stakeholder involvement may inform the County's assessment of access, service delivery, and changing community needs. However, this collaboration would supplement rather than replace the

County's responsibility to monitor performance, verify the appropriate use of surtax funds, and determine whether contracted or funded arrangements should be continued or modified.

SUBTASK 3.3 – Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other counties, etc.).

OVERALL CONCLUSION

Subtask 3.3 is partially met. Based on interviews with HCS personnel and review of the data provided, program administrators have identified and reviewed peer programs and specific alternative practices applicable to the Health Care Plan. However, the County has not demonstrated a comparable peer review for the Level I trauma center component or provided sufficient peer cost and performance information for innovative health care delivery alternatives.

To address each of the subtasks, the MJ Team interviewed individuals in the following positions:

- Deputy County Administrator
- Chief Deputy County Attorney
- Director, Community Partnerships Division
- Assistant Purchasing Director
- Purchasing Manager, Senior

Peer Comparisons

The County used peer comparisons to evaluate service delivery and procurement practices. County officials indicated that relevant comparisons may consider similarity of services, purchasing volume, contract recency, operational context, funding structures, and payer responsibilities. For health care programs, the County also considered whether alternative approaches could affect existing insurance coverage, hospital district funding, or other available resources.

For the proposed Health Care Plan, Broward identified Hillsborough and Polk Counties as its most relevant Florida peers. Hillsborough operates a broad managed care program providing primary, specialty, inpatient and outpatient, pharmaceutical, and other medically necessary services. Polk operates a broader safety net program providing medical, dental, behavioral health, and other services. Although both programs differ from Broward's more targeted Health Care Plan, the County reviewed specific program mechanics that may be applicable to Broward rather than treating either county as a complete model.

The County identified a number of practices from Hillsborough and Polk to replicate or adapt. Both counties administer significant portions of their programs online, including applications

and eligibility functions. Polk also accepts applications in person, while Hillsborough makes program information and application resources available in multiple languages. Polk uses existing transportation resources to assist participants in accessing care rather than establishing a separate transportation system funded through the health care program. Hillsborough administers its program through its existing Health Care Services Department, an approach Broward identified as informative given the existing experience of its Human Services Department.

Some of these practices may help Broward avoid duplicative administrative or support costs. In particular, online administration, use of existing transportation resources, and reliance on existing County administrative capacity may provide opportunities to use existing infrastructure rather than establish separate systems. Other practices, such as in-person applications and multilingual resources, are more directly related to maintaining access and service quality.

The County also compared the insurance and eligibility structures used by Hillsborough and Polk with Broward's proposed payer-of-last-resort model. Hillsborough and Polk generally serve individuals without other health coverage, while Broward proposes to reimburse specified services only when existing public or private coverage does not pay. The County identified this distinction as important to preventing surtax funding from replacing existing insurance coverage or changing incentives within the health care marketplace.

The County also reviewed the other Florida counties that levy health care surtaxes. As summarized in **Figure 3-2**, several are less directly comparable because their surtax revenues primarily support specific hospitals, hospital indebtedness, or facility needs rather than broad, county-administered health care programs. These counties provide useful information regarding the range of statutory and funding structures used in Florida but are more limited as comparisons for Broward's planned service delivery model.

County	Statutory Authority	Rate	General Program Focus / Comparability
Hillsborough	Section 212.055(4), Florida Statutes	0.50%	Broad managed-care program; closest comparison
Polk	Section 212.055(7), Florida Statutes	0.50%	Broad safety-net coverage program; useful comparison
DeSoto	Section 212.055(7), Florida Statutes	0.50%	Primarily supports hospital indebtedness
Gadsden	Section 212.055(7), Florida Statutes	0.50%	Focused on reopening a local hospital
Holmes	Section 212.055(7), Florida Statutes	0.50%	Primarily supports hospital indebtedness
Madison	Section 212.055(7), Florida Statutes	0.50%	Primarily supports hospital construction/improvement
Miami-Dade	Section 212.055(5), Florida Statutes	0.50%	Operates under a distinct statutory framework

FIGURE 3-2: *Comparison of Florida County Health Care Surtax Programs.*
SOURCE: *Broward County, Comparison of County Indigent Healthcare Surtax Programs; Florida Department of Revenue, History of Local Sales Tax Rates.*

Similarly, while the County identified innovative approaches such as preventive screening, geographically targeted services, and direct provider funding, the information reviewed did not include sufficient peer cost and performance information to determine whether those approaches could reduce costs without significantly affecting service quality.

Overall, Broward's peer review identified several practices that may improve the administration and delivery of planned primary and preventive health care services. However, the review did not address comparable alternatives for all three components of the Health Care Plan, particularly the Level I trauma center funding arrangement. This limitation supports the finding that Subtask 3.3 is partially met.

RECOMMENDATION 3.3 – Conduct a formal review of comparable Level I trauma center funding programs and alternative health care delivery models in peer jurisdictions to identify cost-reduction opportunities supported by documented cost and performance data.

RESEARCH TASK 4

OVERVIEW

Because the Broward County Health Care Plan services have not yet been established, the MJ Team evaluated the County's health care services and a comparable County health care program administered by the Health Care Services (HCS) section of the Broward County Human Services Department, to assess the County's experience in developing and monitoring program goals, objectives, performance measures and internal controls.

Under the proposed Health Care Plan organizational structure, a new Broward County agency will oversee program administration and funding for health care services, including primary care, preventive care, and hospital care services (all for indigent or medically poor residents), a Level I trauma center (consisting of a $6.5 million grant to an existing trauma center providing ongoing trauma services), and innovative Health Care programs that provide cost-effective alternatives to traditional service delivery. Consistent with the existing Human Services Department's contracted services model, the County will provide oversight and accountability while hospitals, clinics, imaging centers, a trauma center, and other health care providers deliver direct medical services.

FINDING SUMMARY

GOALS, OBJECTIVES, AND PERFORMANCE MEASURES USED BY THE PROGRAM TO MONITOR AND REPORT PROGRAM ACCOMPLISHMENTS.

Overall, Broward County partially met expectations in this area. Program goals and objectives are clear, address performance and cost, but lack consistency in meeting the measurable criteria. Program-level goals and objectives are consistent with the County's strategic plan.

The performance measures partially assess program progress toward meeting its stated goals and objectives. Although other internal controls exist or are planned such as annual monitoring required by the Health Care Plan, comprehensive policies and procedures are a critical and necessary component to provide reasonable assurance that program goals and objectives will be met.

Findings by Subtask:

- **Subtask 4.1 – Clear and Measurable Goals and Objectives: Partially Met**
- **Subtask 4.2 – Consistency with Strategic Plan: Met**
- **Subtask 4.3 – Performance Measures and Standards: Partially Met**
- **Subtask 4.4 – Internal Controls: Partially Met**

RESEARCH SUBTASK ANALYSIS AND CONCLUSIONS

SUBTASK 4.1 Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost.

OVERALL CONCLUSION

Overall, Broward County partially meets this subtask. Based on the MJ Team's generation of the program-level goals and objectives by extracting information from the Health Care Plan, the interpreted goals and objectives are partially clear, address performance and cost, but lack consistency in meeting the measurable criteria.

To address the requirement of this subtask, the MJ Team interviewed individuals in the following positions:

- Director, Office of Management and Budget
- Evaluation and Planning Administrator, Evaluation and Planning Section / Health Services Administration
- Health Care Services Administrator, Health Care Services
- Program Project Coordinator Senior
- Chief Deputy County Attorney

Goals and Objectives of the Health Care Plan

The MJ Team generated goals and objectives by program from the County's Health Care Plan as shown in **Figure 4-1**. Based on this analysis, goals and objectives are generally clearly stated and address program performance or cost. However, some goals and objectives are not measurable.

No.	Goal / Objective	Clearly Stated?	Measurable?	Addresses Program Performance or Cost?
Program 1: Health care services, including primary care, preventive care, and hospital care services, for Broward County residents who are indigent or medically poor				
G-1	Goal: Ensure that local hospitals treating patients presenting with acute chest pain have adequate imaging technologies, including a cardiac capable multi-detector computed tomography (MDCT) scanner, adequate and trained staff for coronary CT angiography (CCTA) interpretation for proper	Yes. The Plan identifies the specific technologies, staffing, and facilities required.	Partially. The presence of scanners, trained staff, and a catheterization lab can be verified, but the Plan does not define what constitutes an adequate number or level.	Yes, performance. Addresses hospital capability to triage and treat cardiac patients.

No.	Goal / Objective	Clearly Stated?	Measurable?	Addresses Program Performance or Cost?
	triage, and a cardiac catheterization lab in case percutaneous coronary intervention is required. (Section 1.c)			
O-1.1	Use CCTA as the first line strategy prioritized for low to intermediate risk patients presenting with chest pain or angina to the Emergency Department or hospital setting.	Yes. The strategy, patient population, and care setting are stated.	Yes. Protocol adherence can be measured against patient presentations, although no target rate is set.	Yes, performance. Addresses the clinical triage protocol.
G-2	Goal: Provide a broad range of primary and preventive care for persons who are indigent or medically poor, such as expanding the primary care services currently funded by the County. (Section 1.a)	Yes. The intent and target population are clearly stated.	No. The Plan does not define the services, volumes, or expansion levels that would constitute achievement.	Yes, performance. Addresses the scope of services delivered to the eligible population.
O-2.1	Establish Cardiovascular Disease Prevention Clinics for clinical assessment of cardiac health and risk stratification.	Yes. The clinic type and its function are stated.	Partially. Establishment of clinics can be verified, but the Plan sets no number of clinics or timeline.	Yes, performance. Addresses access to preventive cardiac care.
O-2.2	Provide cardiovascular risk assessment for all eligible adults (indigent or medically poor) between the ages of 18 and 75 without established cardiovascular disease.	Yes. The eligible population is defined by income status, age range, and disease status.	Yes. The population is defined, so an assessment rate could be computed, although the Plan sets no target rate or timeframe.	Yes, performance. Addresses screening coverage of the eligible population.
O-2.3	Refer appropriate individuals for subclinical atherosclerosis imaging coronary artery calcium (CAC or CCTA) based on age, gender, risk factors, and symptoms.	Yes. The referral criteria factors are identified and depicted in the Plan diagram.	Partially. Referrals can be counted, but "appropriate" depends on clinical protocols not fully specified in the Plan.	Yes, performance. Addresses the clinical referral pathway.

No.	Goal / Objective	Clearly Stated?	Measurable?	Addresses Program Performance or Cost?
O-2.4	Provide follow-up care and treatment for the prevention of coronary artery disease (CAD) consonant with national guidelines, including advising on diet, physical activity, and tobacco use.	Yes. The content of follow-up care and the guideline standard are stated.	Partially. Adherence to national guidelines is auditable, but the Plan does not identify the guidelines or set compliance targets.	Yes, performance. Addresses quality and consistency of follow-up care.
O-2.5	The location of clinics and imaging facilities must ensure accessibility for users, with special emphasis on persons who are indigent or medically poor, and should consider public transportation, childcare, hours of operation, proximity to high-risk populations, and existing clinic capacity.	Yes. The site factors to be considered are enumerated.	Yes. "Accessibility" is defined by metrics such as proximity of clinics and imaging facilities to public transportation modes, childcare options, and existing clinic capacity.	Yes, performance. Addresses equitable access to services.
G-3	Goal: Enable qualified residents to receive primary care, preventive care, and hospital care services, with an emphasis on preventing and treating heart disease and cancer, the two leading causes of death in Broward County. (Ordinance recital)	Yes. The services and the emphasis on the two leading causes of death are stated.	No. No targets, rates, or outcome measures are attached to the goal.	Yes, performance. Addresses access to care and disease prevention outcomes.
O-3.1	Serve as payor of last resort, funding services only to the extent they are not covered by existing private or public medical care or insurance. (This condition applies across all Plan services; it is placed here because it governs how qualified residents receive services under the Plan.)	Yes. The funding condition is stated and repeated throughout the Plan.	Yes. Compliance is auditable through claims and coverage verification.	Yes, cost. Addresses cost containment by preventing duplication of existing coverage.

No.	Goal / Objective	Clearly Stated?	Measurable?	Addresses Program Performance or Cost?
Program 2: A Level I trauma center				
G-4	Goal: Fund a Level I trauma center so that trauma centers provide ongoing trauma services for residents and visitors, including the local indigent and medically poor, needing such services. (Section 1.c)	Yes. The funding purpose and beneficiary population are stated.	Yes. Funding delivery is verifiable; the Plan does not, however, define measures for the trauma services themselves.	Yes, both. The funding requirement addresses cost; the provision of ongoing trauma services addresses performance.
O-4.1	Meet the statutorily required funding requirement of $6.5 million annually to a Level I Trauma Center in Broward County.	Yes. The amount, frequency, and recipient type are stated, and the two qualifying centers are identified.	Yes. This is the only fully quantified, recurring requirement in the Plan.	Yes, cost. Addresses a fixed statutory funding obligation.
Program 3: Innovative health care programs that provide cost-effective alternatives to traditional methods of service delivery				
G-5	Goal: Provide innovative, cost-effective methods of screening such as CAC and CCTA to detect CAD and help combat the number one cause of death in Broward County. (Plan introduction)	Yes. The purpose is clearly stated.	Partially. The number and type of screening methods provided can be tracked, however, the Plan sets no cost-effectiveness benchmark or detection target.	Yes, both. Addresses screening performance and the cost-effectiveness of delivery.
O-5.1	Structure reimbursement agreements to allocate higher rates to facilities serving a higher proportion of indigent or medically poor patients, incentivize charity care, reward technology investment, recognize trauma responsiveness, reward quality and outcomes, and include mechanisms for cost containment.	Yes. The factors the agreements must incorporate are enumerated.	Partially. Whether executed agreements contain these terms is verifiable, but the Plan sets no rate structures or thresholds.	Yes, both. Addresses provider performance incentives and cost containment.

No.	Goal / Objective	Clearly Stated?	Measurable?	Addresses Program Performance or Cost?
O-5.2	Conduct a market and economic analysis to determine the appropriate method of ensuring imaging equipment availability and utilization, avoiding acquisition of underutilized equipment.	Yes. The analysis and its purpose are stated.	Yes. Completion of the analysis is verifiable as a discrete deliverable.	Yes, cost. Addresses avoidance of financial exposure from underutilized equipment.
G-6	Goal: Provide innovative cardiac screening services to all Broward County residents, not merely residents who are indigent or medically poor. (Plan introduction; Section 1.b)	Yes. The expanded eligible population is stated.	Partially. The population of cardiac screening services can be tracked, but innovative service is not defined. No utilization, coverage, or availability targets are set for the countywide population.	Yes, performance. Addresses the reach of screening services.
O-6.1	Make CAC and CCTA imaging services available to all Broward County residents for preventive care, but only to the extent such services are not covered under existing private or public medical care or coverage.	Yes. The services, population, and coverage condition are stated.	Partially. Availability and the coverage condition are verifiable, but "available" is not defined by capacity or geography.	Yes, both. Addresses service availability (performance) and non-duplication of coverage (cost).
O-6.2	Provide screening equipment at convenient locations throughout the County with qualified professionals to assess scores and risk profiles.	Partially. The intent is clear, but "convenient" and "qualified" are not defined.	No. No location standards, equipment counts, or staffing qualifications are specified.	Yes, performance. Addresses geographic availability of screening.
G-7	Goal: In a second phase, expand preventive and diagnostic screening services to include the most prevalent types of cancer. (Plan introduction; Section 3)	Yes. The phase and the cancer types (breast, cervical, colorectal, lung) are identified in Section 3.	No. No trigger, timeline, or scope is defined for commencing or completing the second phase.	Yes, performance. Addresses expansion of screening services to a second disease category.

No.	Goal / Objective	Clearly Stated?	Measurable?	Addresses Program Performance or Cost?
O-7.1	Implement preventive and diagnostic cancer screening for breast, cervical, colorectal, and lung cancer in the second phase, with emphases on innovative outreach such as mobile screenings and on improving screening efficacy through advanced technology.	Yes. The cancer types and program emphases are stated.	Partially. Implementation of the named screenings is verifiable, but no volumes, timelines, or efficacy measures are set.	Yes, both. Addresses screening performance and mobile screening as a cost-effective delivery alternative.

FIGURE 4-1: *Program Goals and Objectives.*
SOURCE: *County's Health Care Plan.*

RECOMMENDATION 4.1 – Review and establish program-level goals and objectives which are consistently clearly stated and measurable.

SUBTASK 4.2 – Review program-level goals and objectives to ensure that they are consistent with the County's strategic plan.

OVERALL CONCLUSION

Subtask 4.2 is met. Based on a comparison of the Health Care Plan program-level goals and objectives with the County's strategic plan, the Health Care Plan indicates consistency with the County's strategic plan.

Health Care Plan's Goals, Objectives, and Alignment with the Strategic Plan

To address the requirement of this subtask, the MJ Team obtained and reviewed Broward County's Strategic Plan which consists of its vision, mission, values, goals, and smart actions. **Figure 4-2** presents the County's strategic plan goals and smart actions for ***Goal 3.0 Healthy Community***.

Strategic Plan Goal	Strategic Plan Smart Actions
3.1 Cultivating community culture, arts, recreation, and life-long learning.	Increase physical and mental health opportunities through expanded programming annually.
3.2 Delivering accessible human services that holistically address the whole person collaboratively and compassionately.	1 Increase HSD staff's understanding of Trauma-Informed Care.
	2 Increase the number of residents who obtain cardiac arterial screenings through the

Strategic Plan Goal	Strategic Plan Smart Actions
	implementation of the Broward Heart Project.
	3 Create an updated department mission and vision and adopt department-wide values that best align with the County's "Healthy Community" goal.

FIGURE 4-2: *Summary of County's goals and most relevant smart actions.*
SOURCE: *County's strategic plan.* https://performance.envisio.com/dashboard/broward-county/

The Health Care Plan's goals and objectives, detailed in the prior subtask, align with the Strategic Plan's health and human services goals. The two documents operate at different levels: the Strategic Plan states the County's priorities as they relate to healthy communities, and the Health Care Plan supplies the health care programming focused on accomplishing the County's strategic priorities. Every Strategic Plan goal and objective in the excerpt presented in **Figure 4-2** relates to the Health Care Plan at some level, and one objective, 3.2.2, names the Plan's cardiac screening program expressly and commits the agency to increasing resident uptake of it.

Figure 4-3 presents an overview of the alignment between the Health Care Plan and the Strategic Plan.

Strategic Plan Goal and Objective	Health Care Plan Content That Relates	How the Health Care Plan Carries Out the Strategic Plan
Goal 3.1. Cultivating community culture, arts, recreation, and life-long learning. ***Objective 3.1.1. Increase physical and mental health opportunities through expanded programming annually.***	Establishing Cardiovascular Disease Prevention Clinics and expanding the primary care services currently funded by the County; cardiovascular risk assessment for all eligible adults; CAC and CCTA screening made available to all County residents at convenient locations; and second phase cancer screening with mobile outreach.	The Health Care Plan is expanded health programming. It creates new prevention clinics, adds risk assessment and screening services that did not previously exist as County programming, extends cardiac screening to every resident, and commits to a second phase of cancer screening with mobile outreach. Each of these increases the physical health opportunities available to residents, which is what Objective 3.1.1 calls for.
Goal 3.2. Delivering accessible human services that holistically address the whole person collaboratively and compassionately.	References clinics and imaging facilities for accessibility, considering public transportation, childcare, hours of operation, and proximity to high-risk populations; broad primary, preventive, and hospital care for persons who are indigent or medically poor; follow-up care and treatment including advising on diet, physical activity, and tobacco use; the	The Health Care Plan operationalizes each element of this goal in the health care domain. Accessible: the Plan builds the same accessibility factors the goal invokes directly into facility access. Whole person: the Plan spans the care continuum from prevention and risk assessment through primary care, follow-up lifestyle counseling, hospital care, and trauma care.

Strategic Plan Goal and Objective	Health Care Plan Content That Relates	How the Health Care Plan Carries Out the Strategic Plan
	payor of last resort condition; and trauma services for residents and visitors, including the local indigent and medically poor.	Serving those otherwise unserved: the Plan directs services to the indigent and medically poor and, through the payor of last resort condition, fills gaps that other coverage leaves open, which is human services delivery in its most literal form.
Objective 3.2.1. Increase HSD staff's understanding of Trauma-Informed Care.	No specific counterpart. The Plan addresses what services are provided rather than the delivery approach staff are trained in.	Both serve the same Goal 3.2 aim of compassionate, holistic service delivery; the Strategic Plan pursues it through staff training while the Health Care Plan pursues it through service design. (Trauma-Informed Care is distinct from the Level I trauma center funded under Plan Component 2.)
Objective 3.2.2. Increase the number of residents who obtain cardiac arterial screenings through the implementation of the Broward Heart Project.	Innovative, cost-effective cardiac screening for all residents; risk assessment and referral for CAC or CCTA imaging; and CAC and CCTA screening available countywide at convenient locations.	This is the express operational link between the two documents. The Strategic Plan names the Health Care Plan's cardiac screening program as the vehicle for the objective and commits the department to increasing resident uptake of the screenings the Plan establishes.
Objective 3.2.3. Create an updated department mission and vision and adopt department-wide values that best align with the County's "Healthy Community" goal.	The Health Care Plan as a whole (Ordinance No. 2026-15 and Exhibit A).	The Health Care Plan is the County's largest current expression of the Healthy Community goal. A department mission, vision, and values aligned with that goal necessarily encompass the department's role in implementing the Plan.

FIGURE 4-3: *Comparison of Consistency Between County's Health Care Plan and Strategic Plan.*
SOURCE: *County's strategic plan and Health Care Plan.*

SUBTASK 4.3 – Review the measures and standards the county uses to evaluate program performance and cost and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

OVERALL CONCLUSION

Subtask 4.3 is partially met. Based on interviews with HCS personnel and review of the sufficiency of the measures and standards the County uses to evaluate program performance

and cost toward meeting its stated goals and objectives, the performance measures partially assess program progress toward meeting its stated goals and objectives.

If the surtax referendum passes, the County will need to consider the sufficiency of measures and standards for the health care services, Level I trauma center, and innovative health care programs.

To address the requirement of this subtask, the MJ Team interviewed individuals in the following positions:

- Director, Office of Management and Budget
- Evaluation and Planning Administrator, Evaluation and Planning Section / Health Services Administration
- Health Care Services Administrator, Health Care Services
- Program Project Coordinator Senior
- Chief Deputy County Attorney

Performance Measures and Standards Reporting

The MJ Team reviewed the County's Performance Management report which includes quarterly and annual performance measure outcomes of Broward County government. The document reports on the quarterly receipt and expenditure of county funds, as well as the projected and actual performance of county agencies. All Broward County agencies that report to the County Administrator are required to participate in the Performance Measurement and Reporting System.

This performance measurement data is a summary of the Administration's operational performance for the most recent quarter based on unaudited information reported by the offices, divisions, and departments. Executive management from the County's offices, divisions, and departments review and approve the performance measures, data, and notes prior to publication.

Although performance measures may have other characteristics, the following criteria have been established by the Governmental Accounting Standards Board and provide a best practices standard for establishing performance measures.

- Relevant measures matter to the intended audience and clearly relate to the activity being measured.
- Understandable measures are clear, concise, and easy for a non-specialist to comprehend. This applies to language used in the title and description, and to technical aspects of the measure such as the scale used in charts or selection of performance targets.
- Timely measures have information available frequently enough to have value in making decisions.

- Comparable measures provide the reader with a frame of reference or context to tell if current performance meets or exceeds expectations.
- Reliable measures have data that is verifiable, free from bias, and an accurate representation of what it is intended to be.
- Cost effective measures justify the time and effort to collect, record, display, and analyze the data given the measure's value.

Figure 4-4 presents excerpts of goals and performance measures documented in the County's performance management reports.

Goal Statement – Health Care Services							
To provide effective administration and management of contracted health care services in Broward County for indigent residents in need of health care and behavioral health services as well as eligible clients in need of HIV services, ensuring quality services through integration and best practices implementation.							
Performance Measure or Standard Used	**FY23 Actual**	**FY24 Actual**	**FY25 Projection**	**FY25 Actual**	**FY24-FY25 Act. % Change**	**Variance Notes**	**Measures Performance or Cost?**
Number of medical encounters provided to patients for primary care.	15,984	22,031	15,000	18,421	(16.4)%	Changes in federal policy may have discouraged patients from seeking care.	Performance
Percentage of participants who improve their ability to function in the community.	97.60	96.00	90.00	96.70	0.7%		Performance

FIGURE 4-4: *Summary of documented performance measures.*
SOURCE: *FY2025 Annual Performance Report.*

The measures presented above partially provide some indication of service delivery and participant outcomes; however, they are not sufficient by themselves to assess overall progress toward the stated goal because they do not address all key elements of the goals.
Figure 4-5 addresses why the measures partially support the goals.

Goal	Performance Measures	Is the performance measure sufficient to assess program progress toward meeting its stated goals and objectives?
To provide effective administration and management of contracted health care services in Broward County for indigent residents in need of health care and behavioral health services as well as eligible clients in need of HIV services,	Number of medical encounters provided to patients for primary care.	**Partially.** "Number of medical encounters provided to patients for primary care" measures service volume, so it helps assess whether contracted services are being delivered. However, it does **not** assess effectiveness, quality, integration, best practices

Goal	Performance Measures	Is the performance measure sufficient to assess program progress toward meeting its stated goals and objectives?
ensuring quality services through integration and best practices implementation.		implementation, behavioral health services, HIV services, or outcomes for indigent residents.
To provide effective administration and management of contracted health care services in Broward County for indigent residents in need of health care and behavioral health services as well as eligible clients in need of HIV services, ensuring quality services through integration and best practices implementation.	Percentage of participants who improve their ability to function in the community.	**Partially.** "Percentage of participants who improve their ability to function in the community" is strong because it measures an outcome. It is relevant to behavioral health or supportive services, but it still does not fully cover the broader goal, including administration, quality of contracted services, integration, best practices, primary care, and HIV services.

FIGURE 4-5: *Analysis of why performance measures partially support goals and objectives.*
SOURCE: *FY2025 Annual Performance Report.*

To measure quality of care, the County could consider the following performance measures.

- Percentage of contracted providers meeting established service quality standards
- Percentage of client records reviewed that meet documentation requirements
- Percentage of providers implementing evidence-based or best-practice service models

In addition to the Annual Performance Report, the MJ Team reviewed the performance measures found in the FY2026 Adopted Annual Budget as depicted in **Figure 4-6**. These performance measures also partially address progress toward program goals and objectives by accounting for overall outcomes but not identifying the specific criteria or program included in the outcomes. For example, one measure is the achievement of performance-based outcomes. However, it is not evident regarding the specific type or quantity of outcomes included in the performance measure. In addition, the performance measures do not identify program cost-related outcomes.

Goal Statement: Administration – Human Services				
To effectively and efficiently provide innovative health and human service programs that assist Broward County's children, elderly and low-income individuals and families achieve well-being and enhance their quality of life, as well as generate revenue, maximize resources, ensure accountability, and lead the community in sharing human service expertise.				
Program Description: Human Services provides broad systems oversight and service support enhancements to Divisions which manage various health and human service programs. The Administrative office has overall responsibility for budgetary and personnel matters, emergency management and facilities management functions, internal program reviews, grants development, fiscal support, and providing policy direction for the Department.				
Performance Measure or Standard Used	**FY24 Actual**	**FY25 Budget**	**FY2026 Projected**	**Is performance measure sufficient to assess program progress toward meeting its stated goals and objectives?**
Percentage of performance-based outcomes achieved in	97	90	90	Partially. Although the measure reports the

Goal Statement: Administration – Human Services				
To effectively and efficiently provide innovative health and human service programs that assist Broward County's children, elderly and low-income individuals and families achieve well-being and enhance their quality of life, as well as generate revenue, maximize resources, ensure accountability, and lead the community in sharing human service expertise.				
Program Description: Human Services provides broad systems oversight and service support enhancements to Divisions which manage various health and human service programs. The Administrative office has overall responsibility for budgetary and personnel matters, emergency management and facilities management functions, internal program reviews, grants development, fiscal support, and providing policy direction for the Department.				
Performance Measure or Standard Used	**FY24 Actual**	**FY25 Budget**	**FY2026 Projected**	**Is performance measure sufficient to assess program progress toward meeting its stated goals and objectives?**
contracted programs				percentage of performance-based outcomes achieved in contracted programs, it is not sufficient as it does not identify the specific outcomes or contracted programs being assessed.
Percentage of performance-based outcomes achieved in direct service programs	79	65	65	Partially. Although the measure tracks achievement of performance-based outcomes in direct service programs, it is not sufficient as it does not identify the specific direct service programs or outcomes being assessed.
Customer satisfaction rating	4.42	4.50	4.50	No. While customer satisfaction provides useful feedback on service experience, it does not by itself demonstrate whether programs achieved health, human service, fiscal, or accountability outcomes stated in the goal.

FIGURE 4-6: *Summary of documented performance measures.*
SOURCE: *FY2026 Adopted Operating Budget.*

RECOMMENDATION 4.3 – Establish appropriate performance measures and standards that evaluate program performance and cost to sufficiently assess program progress toward meeting its stated goals and objectives. As indicated in the analysis, an example of more specific performance measures to consider include the percentage of contracted providers meeting established service quality standards. In addition, research the types of performance measures maintained by other health care organizations to expand on the quantity and quality of performance measures or standards used.

SUBTASK 4.4 – Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

OVERALL CONCLUSION

Subtask 4.4 is partially met. The MJ Team interviewed HCS personnel and evaluated internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met. The County provided key policies and procedures related to managing third-party service agreements which were last reviewed over five years ago.

Although other internal controls exist, policies and procedures are a critical and necessary component to provide reasonable assurance that program goals and objectives will be met.

To address the requirement of this subtask, the MJ Team interviewed individuals in the following positions:

- Director, Office of Management and Budget
- Evaluation and Planning Administrator, Evaluation and Planning Section / Health Services Administration
- Health Care Services Administrator, Health Care Services
- Program Project Coordinator Senior
- Chief Deputy County Attorney

The internal control framework consists of various components including the following:

- Policies and procedures
- Health Care Plan Monitoring Requirements
- Management Reports and Data

Policies and Procedures

The County Administrative Policy and Procedures (CAPPs) are posted on the County's intranet and are not publicly available. The County submitted the following policies and procedures related to managing third-party services agreements indicated in **Figure 4-7**. This summary shows that the policies and procedures have not been updated in over five (5) years.

Title	Effective Date	Last Revised Date	Purpose
CAPP, Chapter 5: Grant Management Procedures	08/05/2026	10/04/2017	To establish a standardized and compliant framework for the application, acceptance, administration, and closeout of grants from external funding sources, ensuring fiscal accountability, regulatory compliance, and alignment with County priorities.

Title	Effective Date	Last Revised Date	Purpose
Human Services Policy, Chapter 22-Provider Onboarding and Service Implementation	11/01/2019	11/01/2019, 08/05/2021	To provide organizational assessment, training, and technical assistance to support new Providers or existing Providers with new services with service implementation in their respective service category. This applies to all staff who support contract implementation, monitoring and utilization. Addresses performance monitoring, annual performance evaluations which incorporate contract deliverables, financial and administrative monitoring, programmatic monitoring, technical assistance, and status reporting.
Human Services Policy, Chapter 2-Agreement Life Cycle	02/01/2014 *(Date not changed since last review)*	11/01/2019, 05/20/2022	To ensure that all agreements are prepared, executed, modified, and terminated in a standardized manner based upon established protocols. Applies to Contract Grants Administrators (CGAs), their supervisors, Section Administrators, and other staff as deemed appropriate, and is applicable for use within all assigned programs. Addresses development and execution of agreements, modifications, renewals, and terminations. Required reviews and approvals include the following: • The Contract Coordinator will email the agreement to the assigned County Attorney for review and approval. • Amendments typically require approval from the Board of County Commissioners (Board).

FIGURE 4-7: *Summary of policies and procedures for third-party service agreements.*
SOURCE: *Policies provided by County.*

Policies and procedures were not reviewed in a timely manner and may not account for all current practices in place. Thus, this is not an effective internal control component. A strong control environment generally requires clearly defined and documented policies and procedures, assigned responsibilities, evidence of timely reviews, and mechanisms for resolving identified issues. Without sufficient written policies and procedures, the program may not be operating in accordance with leadership's intentions or authorized directives.

Health Care Plan Monitoring Requirements

The County's Health Care Plan requires the following reviews to provide comprehensive monitoring and assessment controls to determine if program goals and objectives are met.

- **Periodic Reevaluation:** The public interest will be served by having the Health Care Plan, including the allocation of revenue generated by the Health Care Surtax, reevaluated and adjusted from time to time to ensure the Health Care Plan is meeting its objectives and to ensure the best and most efficient use of the Health Care Surtax proceeds.

- **Annual Review:** On at least an annual basis during years in which the Health Care Surtax is levied, Broward County shall obtain a review of the Health Care Plan by one (1) or more industry experts who shall provide nonbinding recommendations for modifications to the Health Care Plan for consideration by the County Commission.
- **Biennial Audit:** Broward County shall retain an independent certified public accountant to perform and complete a biennial audit of all programs funded by the Health Care Surtax and of all Health Care Surtax proceeds received, maintained, and expended. The report shall be provided to the County Commission, to the chair of the Legislative Delegation of Broward County, and to such other persons or entities as may be provided under applicable law.

These requirements indicate ongoing monitoring and evaluation of the program toward meeting its goals and objectives which should support the effectiveness of the internal control environment. The potential monitoring and oversight controls suggest a control environment that supports accountability, transparency, and independent evaluation. However, the effectiveness of the control environment depends on whether the County actually performs these reviews timely, documents results, evaluates recommendations, and takes appropriate corrective actions.

Management Reports and Data

The health care services program administrators use various management reports and data to regularly monitor program performance and costs which provides reasonable assurance that program goals and objectives will be met. Examples of these reports and other data are listed below and more fully addressed in Task 1.

1. *Quarterly Provider Report*

Contracted health care service providers must submit a quarterly report related to program performance and the demographics of the target population they are serving. Program administrators use the quarterly reports to monitor each program's progress to ensure contracted outcomes and indicators are met.

2. *Provider Monthly Invoice*

Contracted service providers submit monthly invoices for the Ryan White and General Fund programs, both of which list the units, dates, and cost of services provided during the month. Health care services program administrators review the invoices and any related support to ensure that services were in fact delivered, properly documented, and contract compliant. Invoices, along with supporting documentation, provide the basis for accumulating and evaluating program costs.

3. *Case Management Software Platform*

The County uses an international human services software system for its Ryan White and General Fund programs. The system is a specialized care management platform designed to support health care services program administration by centralizing activities such as client intake, eligibility determination, documentation and client records, program monitoring, payment tracking, and other administrative functions. It serves as the centralized system of record that supports both performance monitoring and cost oversight.

4. *Leadership Summary Report*

Program managers use ledger data to generate reports that program administrators use regularly to monitor program performance and costs. Each month, program administrators analyze ledger data from provider billings to monitor the cost of services rendered. This analysis includes metrics such as cost per client, cost per service encountered, service volume trends, and the cost of achieving viral suppression.

5. *Provider Risk Assessment*

HSD's Evaluation and Planning Section (EPS) evaluates contracted general fund health care service providers annually through a risk-based review process. EPS conducts the risk assessment as an internal administrative process governed by a risk assessment policy and standard operating procedure that establish the guidelines evaluators follow when determining the appropriate level of monitoring or evaluation to apply during the fiscal year. The risk assessment considers administrative and programmatic factors such as quarterly report results, clients served, invoicing and billing practices, reporting errors, prior corrective actions, performance history, certification history, and overall contract compliance.

6. *Automated Data Systems*

The use of Provide Enterprise, a national data management system, which enforces billing caps, tracks fiscal transactions, and integrates with Power BI for detailed cost and client outcome analysis.

RECOMMENDATION 4.4 –. Develop sufficient internal controls, namely current documented and authorized policies and procedures related to managing third-party service agreements, to provide reasonable assurance that program goals and objectives will be met.

RESEARCH TASK 5

OVERVIEW

The MJ Team evaluated Broward County's management of public information as a countywide function because these practices apply universally across all evaluated departments. Through a review of the County's website, social media platforms, and print and electronic media, the MJ Team assessed the accuracy, adequacy, accessibility, and transparency of public information, as well as the processes used to correct errors and communicate updates. Based on this review, the MJ Team found that Broward County has effective public information processes that provide a strong foundation for the future Health Care Plan, including indigent health care, Level I Trauma center, and innovative health care initiatives. By applying and enhancing existing quality assurance, performance reporting, and public communication practices, the County will be well positioned to provide accurate, timely, and transparent information regarding program services, outcomes, and surtax expenditures.

FINDING SUMMARY

THE ACCURACY OR ADEQUACY OF PUBLIC DOCUMENTS, REPORTS, AND REQUESTS PREPARED BY THE COUNTY WHICH RELATE TO THE PROGRAM.

Overall, Broward County met expectations in this area. Based on the public information available on the County's website for current programs, as well as sample content reviewed from social media platforms and print and electronic media, the County has effective processes in place for evaluating the accuracy and adequacy of public information. The information reviewed demonstrates that Broward County provides clear examples of the methods used to assess and validate the accuracy of public documents. Additionally, the County offers transparent program performance and cost information that is readily accessible and easy for community members to locate. The County also demonstrated that appropriate procedures exist to identify and correct erroneous or incomplete program information in a timely manner while ensuring affected audiences are properly notified of updates or corrections. Based on existing processes, the County is prepared to provide accurate and adequate public documents, reports, and requests related to the Broward County Health Care Plan.

Findings by Subtask:

- **Subtask 5.1 – Systems that Provide Publicly Available Information: Met**
- **Subtask 5.2 – Public Access to Information: Met**
- **Subtask 5.3 – Accuracy and Completeness of Public Information: Met**
- **Subtask 5.4 – Public Information Correction Procedures: Met**
- **Subtask 5.5 – Correction of Erroneous or Incomplete Information: Met**

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 5.1 – Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.

OVERALL CONCLUSION

Overall, Broward County meets expectations for Subtask 5.1. Based on interviews conducted with County leadership (Deputy County Administrator, Director of Management and Budget, and Chief Deputy County Attorney) and our review of publicly available information systems, Broward County demonstrates a comprehensive framework for communicating both financial and non-financial information to the public. Broward County uses integrated financial, website management, communications, and legislative records systems to provide the public with timely, accurate, and reliable information. These systems incorporate centralized recordkeeping, audit trails, version controls, quality assurance monitoring, and documented update processes to support data accuracy and transparency. As a result, the County has established information systems and controls that help ensure public information remains current, accessible, and dependable.

To address the requirements of this subtask, the MJ Team interviewed the following:

- Deputy County Administrator
- Chief Deputy County Attorney
- Director of Management and Budget
- Assistant Director of Public Communications

Information Systems

Broward County maintains both financial and non-financial information systems that provide useful, timely, and accurate information to the public. For financial information, the County utilizes a centralized enterprise resource planning (ERP) system that serves as the primary repository for financial data and records. The system supports key financial functions, including general ledger accounting, accounts payable and receivable, asset management, project costing, and budgetary commitment controls.

Through these integrated modules, the County is able to track purchase orders, invoices, vendor payments, project expenditures, outstanding obligations, and other debt-related commitments. The system's reporting, workflow, approval, and security features help ensure that financial information is complete, reliable, and current, enabling the County to monitor financial activity and provide accurate financial information to decision-makers and the public upon request.

For non-financial information, Broward County utilizes several public information and records management systems that support transparency and the timely dissemination of information.

The Office of Public Communications (OPC) manages the County website and uses a custom Work Order System to process requests for website updates and corrections.

This system records the date a request is submitted and the date the update is completed, creating an audit trail that helps ensure website information is reviewed and updated promptly. The County's website content management platform also maintains version histories, drafts, and timestamps of webpage edits, allowing staff to verify changes and restore prior versions when necessary.

To further enhance the quality and reliability of public information, the OPC uses a website monitoring and quality assurance digital tool that routinely scans County webpages for broken hyperlinks, typographical errors, accessibility issues, and other content deficiencies. By identifying these issues proactively, the website tracker employed helps ensure that information published on County websites remains accurate, accessible, and useful to the public.

Figure 5-1 presents the Broward County News Center, an independent webpage hosted by the County that serves as a centralized source for County announcements, press releases, and public information. Information disseminated through the News Center is supplemented by newsletters, social media platforms, public meetings, community events, local news outlets, and community partners, helping ensure that the public receives useful, timely, and accurate information through multiple communication channels. By providing centralized access to official County communications and distributing information through a variety of outreach methods, the County enhances public awareness, supports transparency, and increases the likelihood that residents receive relevant information when needed.

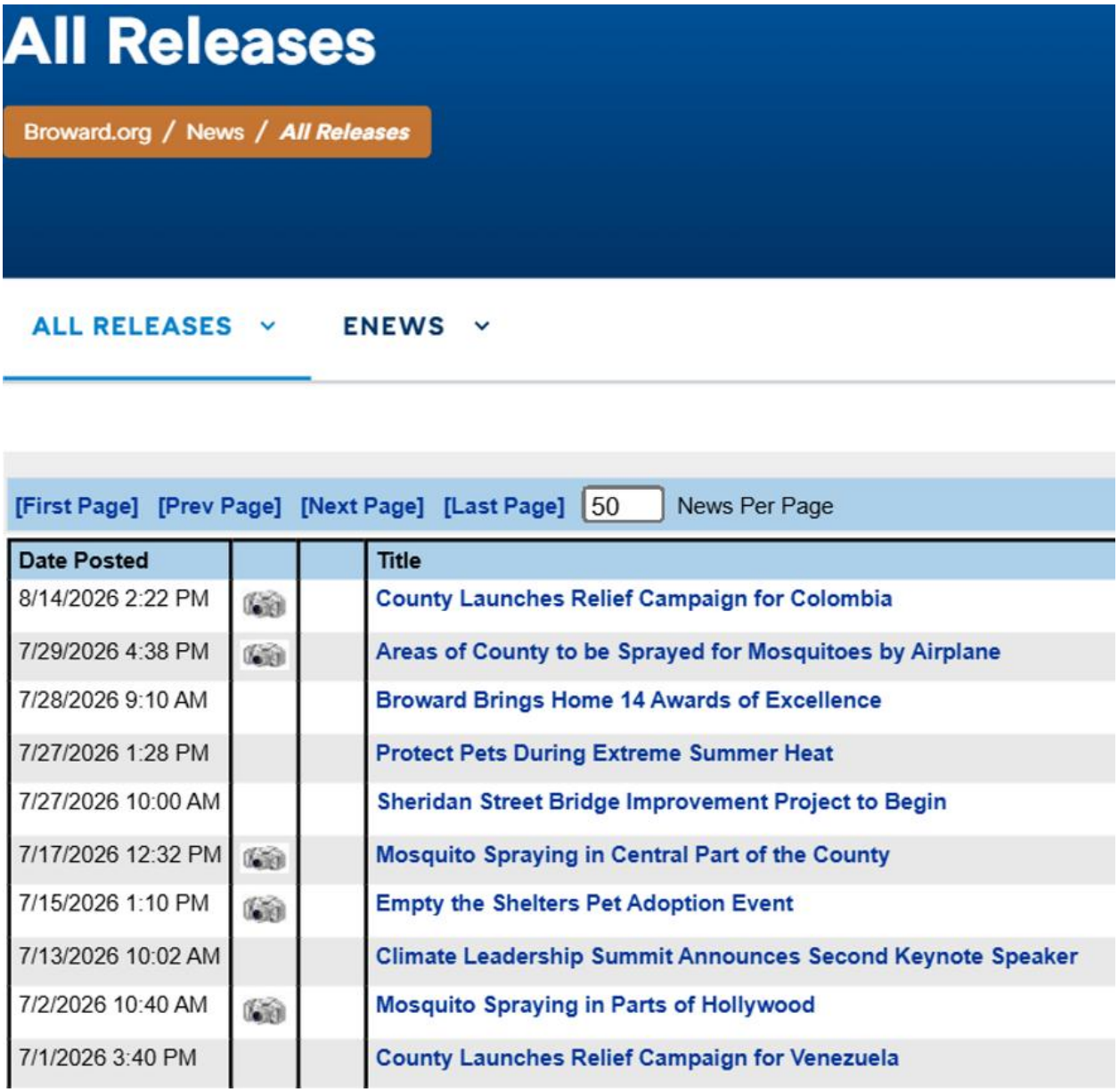


FIGURE 5-1: *Landing Page for the Broward County News Center.*
SOURCE: *Broward County Websites (https://www.broward.org/news).*

In addition, Broward County utilizes a third-party legislative and meeting management platform to publish Commission meeting agendas, supporting documents, and meeting recordings, providing the public with timely, accurate, and direct access to government proceedings and records. **Figure 5-2** presents a snapshot of the landing page for the County's legislative and meeting management platform.

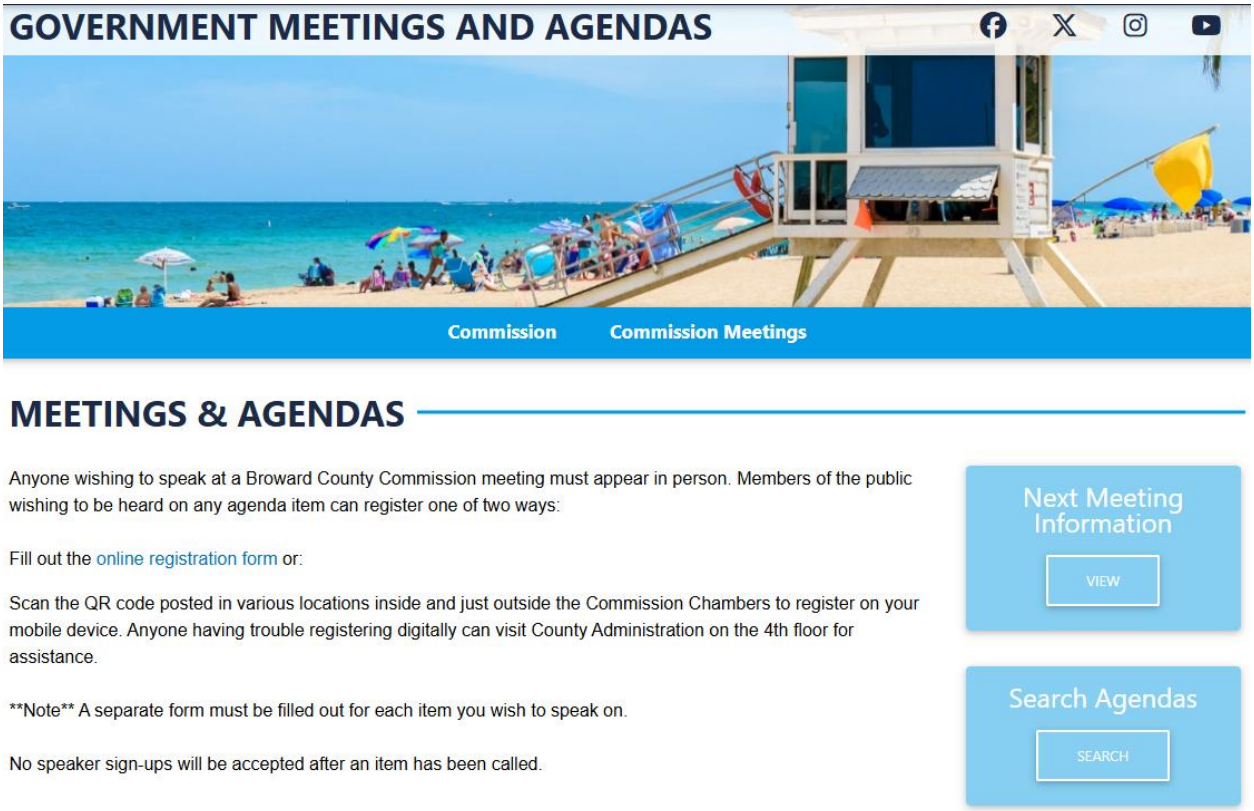


FIGURE 5-2: *Landing Page for the Broward County Legislative Management Software.*
SOURCE: *Broward County Websites (https://broward.granicus.com/ViewPublisher.php?view_id=15s).*

The County also uses its legislative and meeting management platform to manage and publish meeting agendas and legislative information, and as shown in **Figure 5-3**, the platform's real-time agenda updates and audit log functionality support the dissemination of useful, timely, and accurate information by providing stakeholders with current meeting materials and a transparent record of revisions to official legislative documents.

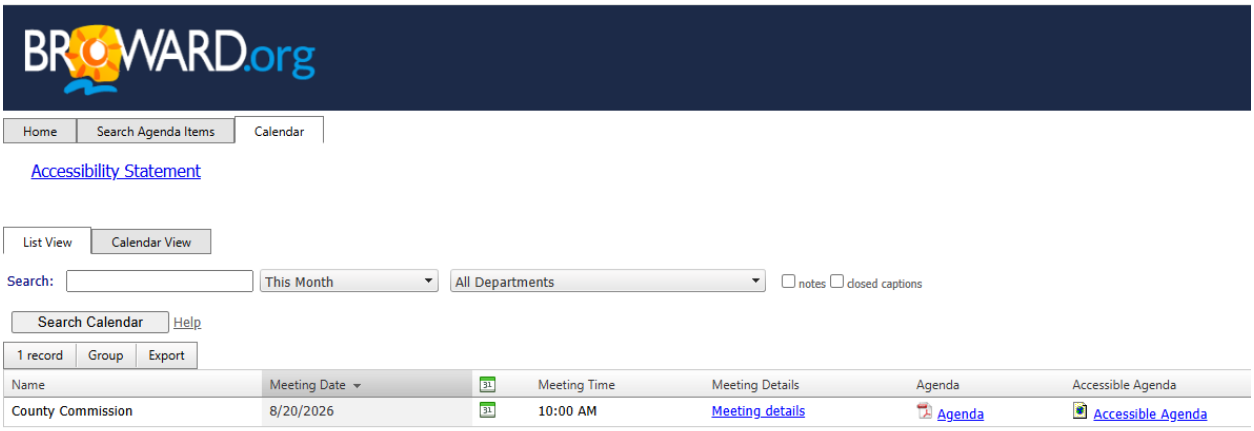


FIGURE 5-3: *Broward County Legislative Management Meeting and Agenda Management Portal.*
SOURCE: *Broward County Websites (https://broward.legistar.com/Calendar.aspx).*

Finally, **Figure 5-4** provides sample financial and non-financial documents available to the public that are useful, timely, and accurate on the County's website.

Sample Broward County Documents Available to the Public	
Financial Information	**Description/Purpose**
Annual Comprehensive Financial Report (ACFR) Fiscal Year 2025	The County presents the basic financial statements in accordance with Accounting Principles Generally Accepted in the United States of America (GAAP US) prepared by an external auditing firm. The County's management is responsible for the establishment and maintenance of accounting and other internal controls to ensure compliance with applicable laws and County policies so that financial transactions are properly recorded and documented to provide reliable information for the preparation of the County's financial statements. The public can view information about the County's revenues, expenditures, assets, and liabilities, as well as detailed data on various funds and components. https://www.broward.org/Accounting/Pages/Reports.aspx https://www.broward.org/Accounting/Documents/BrowardCountyACFR2025Financial.pdf
Adopted Budget Fiscal Year 2026	This document was prepared in accordance with *Florida Statutes* 125.74(d). The adopted budget is balanced and provides a financial plan focusing on public safety, quality of life, and providing the services the community expects. This budget was developed based on Board of County Commissioners (BOCC) directives and prior considerations. https://www.broward.org/Budget/Pages/Default.aspx https://www.broward.org/Budget/Documents/FY26/FY26%20Adopted%20Budget/FY26_Budget_in_brief.html https://www.broward.org/Budget/Documents/FY26/FY26%20Adopted%20Budget/FY26_Adopted_Operating.html https://www.broward.org/Budget/Documents/FY26/FY26%20Adopted%20Budget/FY26_Adopted_Capital.html

Sample Broward County Documents Available to the Public	
1st Budget Amendment Resolutions	The County provides the resolutions for Budget Amendments approved by the County's Board of County Commissioners adopted during the meeting taken place December 9, 2025. The Amendments cover the following topics: • Capital • Enterprise • General, BMSD, and CTTF • Internal Services • Special Revenue https://www.broward.org/Budget/Pages/Default.aspx
2nd Budget Amendment Resolutions	The County provides the resolutions for Budget Amendments approved by the County's Board of County Commissioners adopted during the meeting taken place May 26, 2026. The Amendments cover the following topics: • Capital • Enterprise • General, CTTF, and BMSD • Internal Service and Debt Service • Special Revenue https://www.broward.org/Budget/Pages/Default.aspx
Single Audit Report Fiscal Year 2026	Report outlining the County's compliance with the requirements described in the U.S. Office of Management and Budget ("OMB") Compliance Supplement and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the County's major federal programs and state projects: https://www.broward.org/Accounting/Pages/Reports.aspx
Annual Report Fiscal Year 2025	The County Annual Report is a yearly progress report of accomplishments, services provided, goals achieved and strides made on behalf of the people of Broward County. It's based on the current Mayor's agenda and the Board of County Commissioners' Mission, Vision, Values and Goals. https://www.broward.org/countyAnnualReport/2025/Pages/default.aspx
FY2025 Report – State and Local Fiscal Recovery Funds	This report provides information regarding the use of the Federal Assistance provided through the State Local Fiscal Recovery Fund to replace Revenue lost due to the COVID-19 public health emergency. The funds were used to provide government services across a range of county agencies, personnel costs, and other operating costs. https://www.broward.org/Accounting/Pages/Reports.aspx https://www.broward.org/Accounting/Documents/SLFRFRecoveryPlanReport2025.pdf
Additional Annual Financial Reports	The county provides the prepared basic financial statements and related information in accordance with Accounting Principles Generally Accepted in the United States of America (GAAP US) for three (3) county affiliated entities: • Broward County Water and wastewater Fund

Sample Broward County Documents Available to the Public	
	• Broward County Aviation Department • Port Everglades Department of Broward County https://www.broward.org/WaterServices/Pages/FinancialReports.aspx https://www.broward.org/WaterServices/CustomerService/Documents/2025-Finanacial-Statements.pdf https://www.broward.org/Airport/Business/about/Pages/Financials.aspx https://www.broward.org/Airport/Business/about/Documents/BCAD-financialstatements-2025.pdf https://www.broward.org/Accounting/Documents/BC-PortEverglades2025.pdf
Fiscal Year 2026 Performance Measure Reports (1st and 2nd Quarter)	The County provides quarterly information on the performance of Broward County government. This document reports the quarterly receipt and expenditure of county funds, as well as the projected and actual performance of county agencies. https://www.broward.org/Budget/Pages/PerformanceMeasureReports.aspx https://www.broward.org/Budget/Documents/Performance%20Measures/FINAL_FY26_Q1_Performance_Report.html https://www.broward.org/Budget/Documents/Performance%20Measures/FY26/FINAL_FY26_Q2_Performance_Report.html
Non-Financial Information	**Description/Purpose**
BrowardNow	The County hosts an official video and news portal that provides programming, community updates, transit/traffic information, and board of county commissioners meetings to the public. https://www.broward.org/video/Pages/BrowardNow.aspx
Broward County Project Dashboard	The public can access resources and information concerning fees, timelines, ordinances, and policies related to ongoing and upcoming public and private development projects. https://performance.envisio.com/dashboard/broward-county
Meeting Agenda and Minutes	Archive of public meeting agendas and recordings of previous meetings so that community members are kept appraised of relevant issues and decisions discussed by the Board and relevant Councils within the County. https://broward.granicus.com/ViewPublisher.php?view_id=15
BOCC Public Meetings	The County provides a simple overview and guide of how the public can access and form part of the Commission's weekly meetings on the following page: https://www.broward.org/Meetings/Pages/Calendar.aspx https://broward.granicus.com/ViewPublisher.php?view_id=15
Public Safety Resources	The County provides educational materials and guidelines, emergency orders, coordination of multi-agency plans and responses, interaction with state agencies, and other public outreach measures and that provide the residents of Broward County with documents, videos, digital management resources, and guides that can ensure timely and effective preparation and management in case of natural disasters or emergencies. https://www.broward.org/CallCenter

Sample Broward County Documents Available to the Public	
	https://www.broward.org/Emergency/Pages/Links.aspx https://www.broward.org/Emergency/Pages/Links.aspx https://www.broward.org/emergencyorders https://www.broward.org/Emergency/Responders/Pages/LocalMitigationStrategy.aspx
News and Social Media	Broward county maintains both an ongoing news center providing relevant and timely updates to the public regarding current events and relevant changes that could affect the welfare of its residents, and a repository of videos covering news, releases, major events, and milestone achievements. The County provides both an archive of written articles as well as easily accessible links to all its social media platforms where it posts consistent and continuous updates that are relevant to the public. https://www.broward.org/video/Pages/BrowardNow.aspx
Broward County Land Use Plan	The Broward County Land Use Plan (BCLUP) is a document that sets regional priorities and parameters for the County, e.g., transit and mobility, affordable housing, climate resilience and adaptation, regional economic development, environmental protection, enhancement and protection of recreation and open space areas, and disaster preparedness. The BCLUP defines land use planning and policy relationship between the County and its municipalities. https://www.broward.org/PlanningCouncil/Documents/LandUsePlan/BrowardNext%20Broward%20County%20Land%20Use%20Plan.pdfk
GIS Map Data and Aerial Imagery	The County manages and updates two (2) distinct independent databases to provide the public with easy access to comprehensive geographic information. The public can obtain and freely download versions of County maps and relevant datasets pertaining to the County's geographic information in the Broward County GeoHub website and by accessing the directory of interactive maps hosted on the Urban Planning page of the County's website. https://www.broward.org/Planning/Pages/GIS.aspx https://geohub-bcgis.opendata.arcgis.com
Public Records Request	Detailed instructions and process for submitting forms in order to request documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material related to the Board of County Commissioners and county affairs. The County maintains an online portal that allows the public easy and streamlined protocols on how to make and keep track of any request. https://www.broward.org/opengovernment/prr/Pages/default.aspx https://browardcounty.govqa.us/WEBAPP/_rs/(S(wqxhthz10zoaf4mulafdydjf))/supporthome.aspx

FIGURE 5-4: *Current Financial and Non-Financial Information on the Website.*
SOURCE: *The MJ Team's Review*

Overall, Broward County demonstrates a comprehensive framework for communicating both financial and non-financial information to the public, and such a framework could easily be adopted for implementation of the Health Care Plan.

SUBTASK 5.2 – Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

OVERALL CONCLUSION

Overall, Broward County meets expectations for Subtask 5.2. Broward County meets expectations by making program performance and cost information readily available through multiple public-facing channels, including websites, dashboards, GIS tools, social media, and community communications. The County's planned Health Care Plan website and public dashboard, along with outreach through the 311 Call Center, community partners, health care providers, and local media, demonstrate transparency and help ensure residents can easily access information on program expenditures, activities, and results.

To address the requirements of this subtask, the MJ Team interviewed the following:

- Deputy County Administrator
- Chief Deputy County Attorney
- Director of Management and Budget
- Assistant Director of Public Communications

Public Performance Reporting

The County provides extensive information that is relevant to public decision-making, publishes information through recurring reports and continuously updated communication channels, and relies on audited reports, official records, statutory reporting requirements, and established governance processes. For the proposed Health Care Plan, the County intends to establish a dedicated website and public dashboard to provide information on expenditures, activities, and results about primary and preventive services, the Level I trauma center, and innovative health care programs. These centralized online resources make program performance and cost information readily accessible and easy for residents to locate.

During interviews, Broward County leadership, who will oversee the proposed health care programs, identified the Broward County Heart Project as a prime example of how the County communicates program performance information to the public. The Heart Project illustrates the County's approach to making performance information readily available through clear, outcome-focused reporting that highlights service demand, program utilization, and community impact. Such reporting practices demonstrate how performance information can be communicated effectively to support public awareness and transparency.

For the Heart Project, the County reported that more than 10,000 residents applied and 7,135 completed preventive heart screenings, demonstrating substantial community need for

expanded preventive health care services. The County also reported that 60.2% of completed screenings identified abnormal findings or other conditions requiring follow-up care, illustrating the program's effectiveness in detecting previously unknown health risks and facilitating early intervention.

The County further demonstrated the program's public value through participant testimonials and public stories, including former Major League Baseball player Steve Sax, who, as shown in **Figure 5-5**, credited the screening with identifying a potentially life-threatening heart condition that may have otherwise gone undetected.

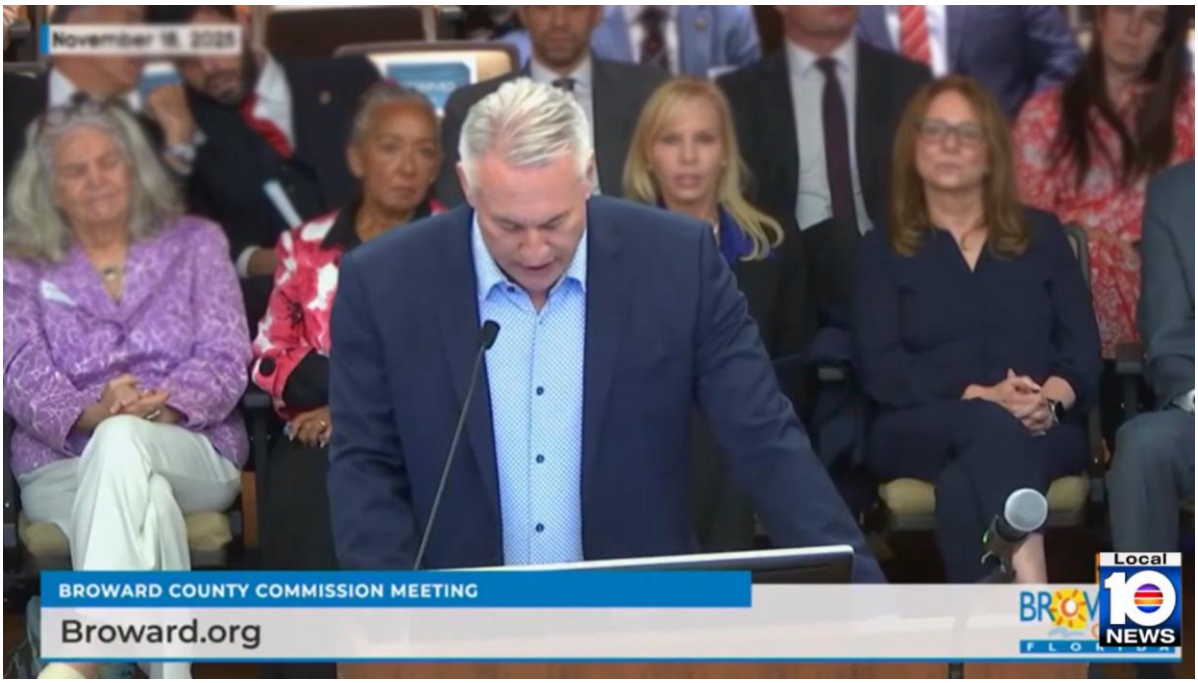


FIGURE 5-5: *Steve Sax Provides Testimony of the Impact of the Broward County Heart Project.*
SOURCE: *Broward County News Center.*

In addition, the County uses several complementary outreach methods, including the 311 Call Center, printed materials, health care providers, community organizations, Human Services partners, and local media channels. This multi-channel approach increases accessibility and helps ensure that information reaches a broader audience, including residents, who may not regularly use online resources.

Figures 5-6 to **5-8** present examples provided by the County which represent already established effective mechanisms for making program performance and cost information publicly available and easy to locate. For example, **Figure 5-7** displays the County's strategic priority areas and associated performance status indicators along with providing a clear legend defining each status category, such as on track, behind schedule, at risk, completed, and upcoming. Together, these tools enable residents to readily locate, understand, and monitor

County performance information, supporting transparency and accountability through a user-friendly and accessible reporting format.

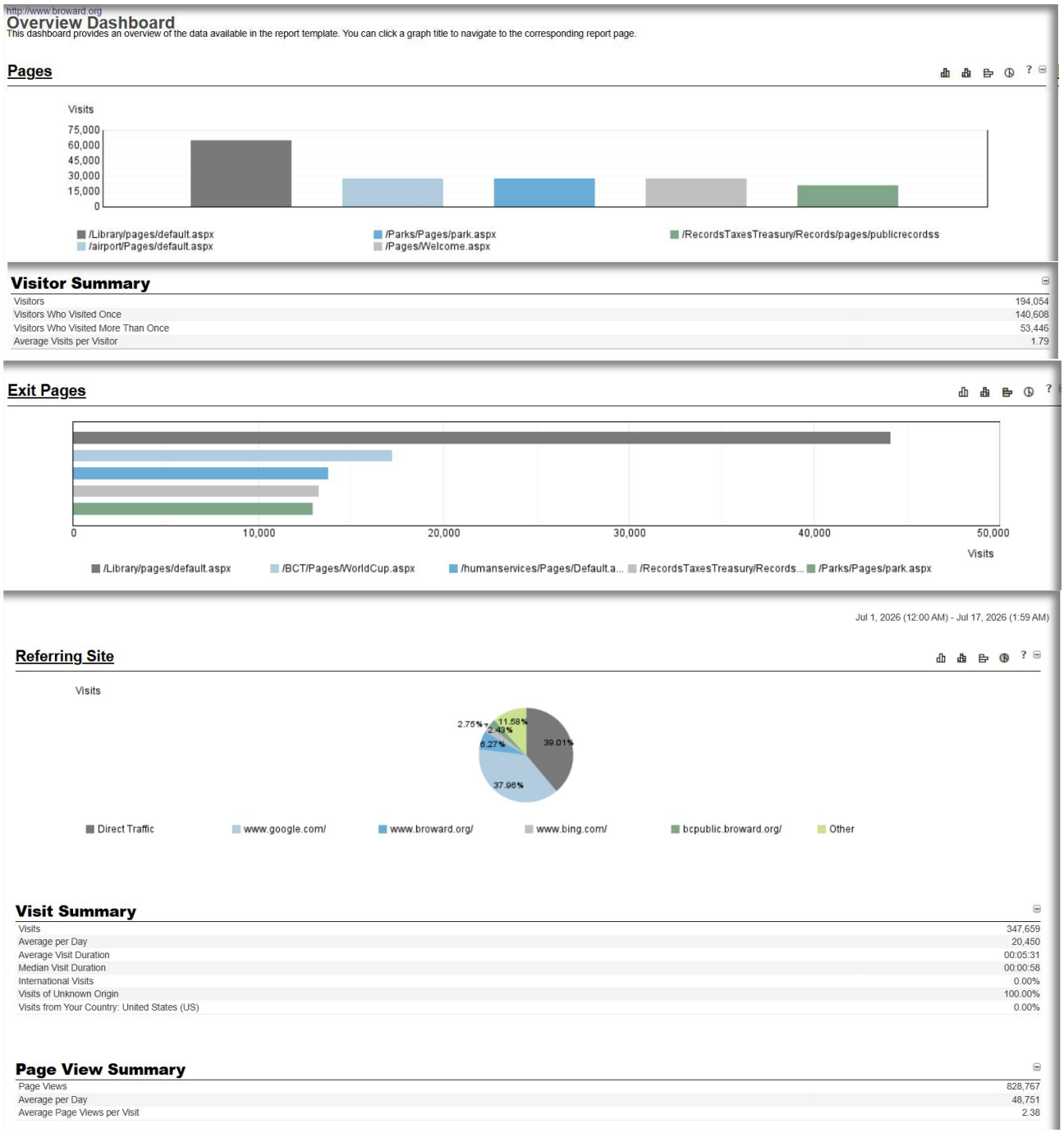


FIGURE 5-6: *Broward County Website Performance Analytics Report.*
SOURCE: *Broward County Public Information Office.*

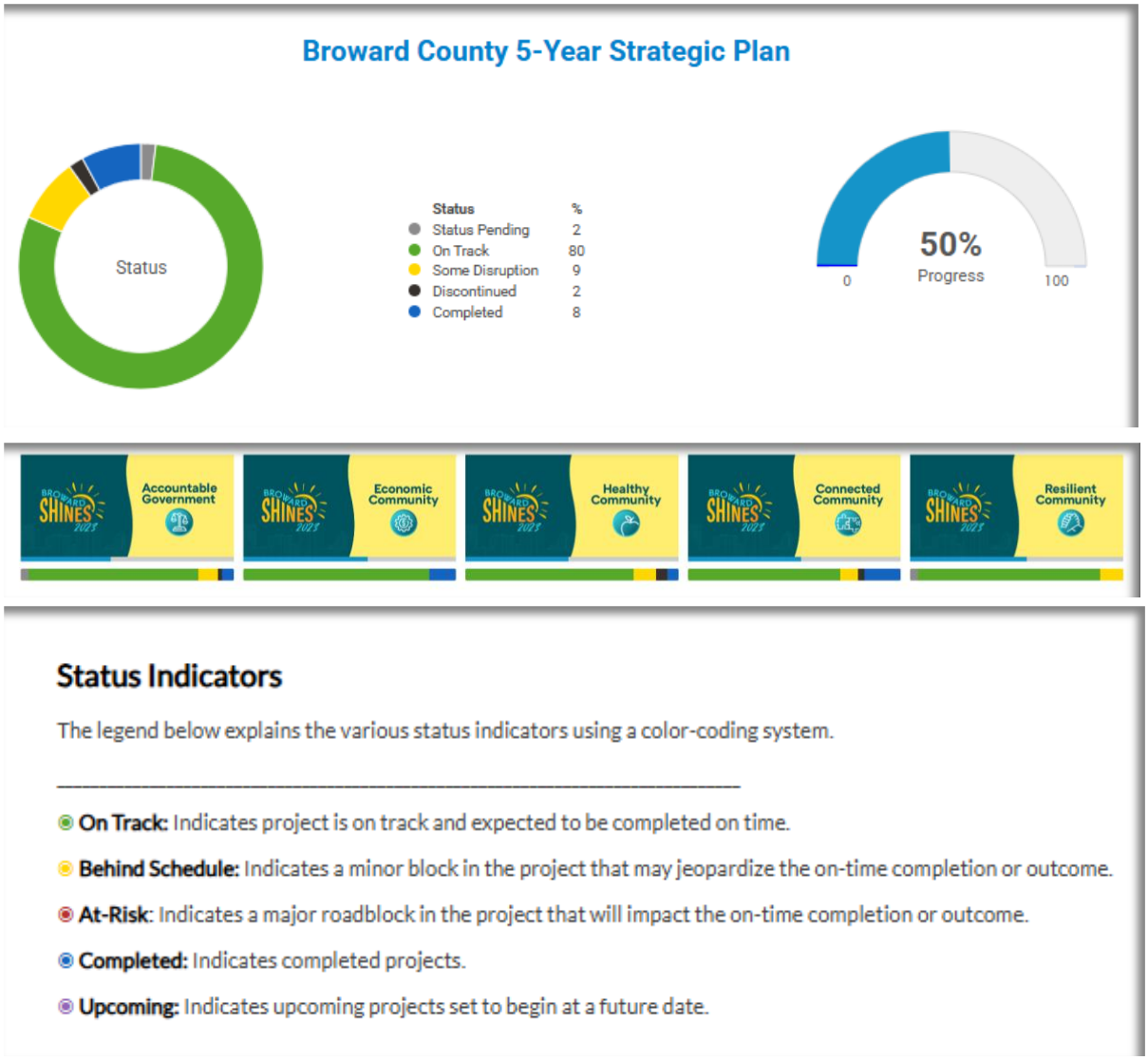


FIGURE 5-7: *Main Dashboard for the Broward County Website.*
SOURCE: *Broward County Website, https://www.broward.org/opengovernment.*

Office of Public Communications

Countywide Social Media Reporting

This report highlights the leading performers across multiple engagement categories. Its purpose is to showcase the platforms, posts, and strategies generating the strongest results, helping guide data-driven decisions and support continuous improvement in the County's digital outreach.

Reporting Period: January - March 2026 (2nd Quarter)

Social Butterflies

Agencies who posted and/or reposted the most content during the reporting period.

PROFILE	FOLLOWERS ON MAR 31ST	POSTS
Broward County Animal Care @browardcountyanimalcare	9,781 Followers	132
Broward County Animal Care @broward.pets	30,991 Followers	129
Broward County Consumer Protection @BrowardConsumerProtection	100 Followers	99
Broward County Library @browardcountylibrary	19,012 Followers	97
Broward County Transit @BrowardCountyTransit	6,584 Followers	95

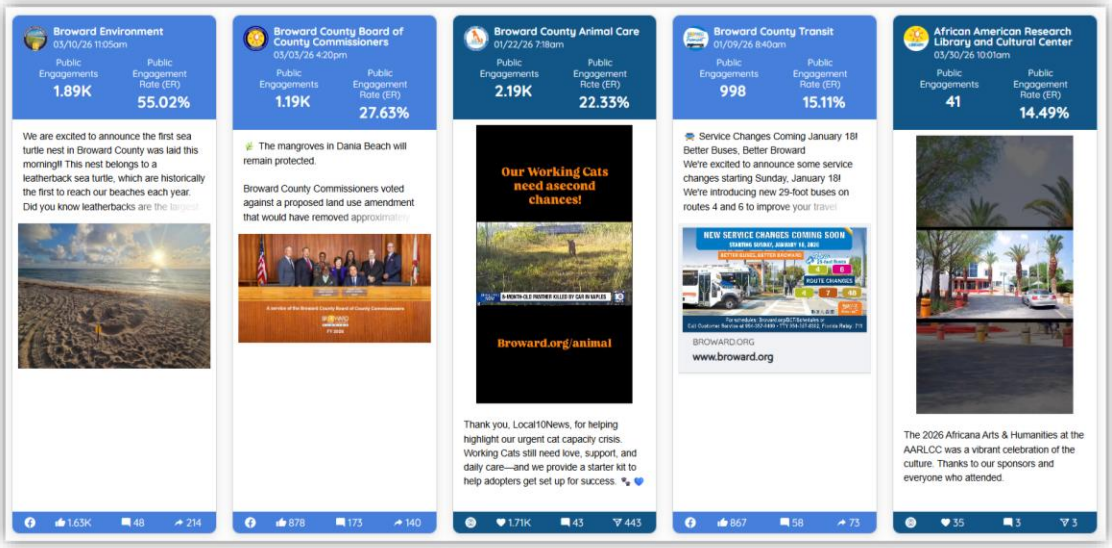
All Grown Up

Profiles with the highest follower growth rates.

PROFILE	FOLLOWERS ON JAN 1ST	FOLLOWERS ON MAR 31ST	NET CHANGE IN FOLLOWERS	GROWTH RATE (GR)
African American Research Library and Cultural ... @browardaarlcc	201 Followers	278 Followers	77	38.31%
MAP Broward @MAPBrowardFB	927 Followers	1,167 Followers	240	25.89%
Broward County Housing Options, Solutions, and ... @BrowardHOSSD	680 Followers	802 Followers	122	17.94%
Mobility Advancement Program @mapbroward	1,083 Followers	1,275 Followers	192	17.73%
Broward County Consumer Protection @BrowardConsumerProtection	87 Followers	100 Followers	13	14.94%

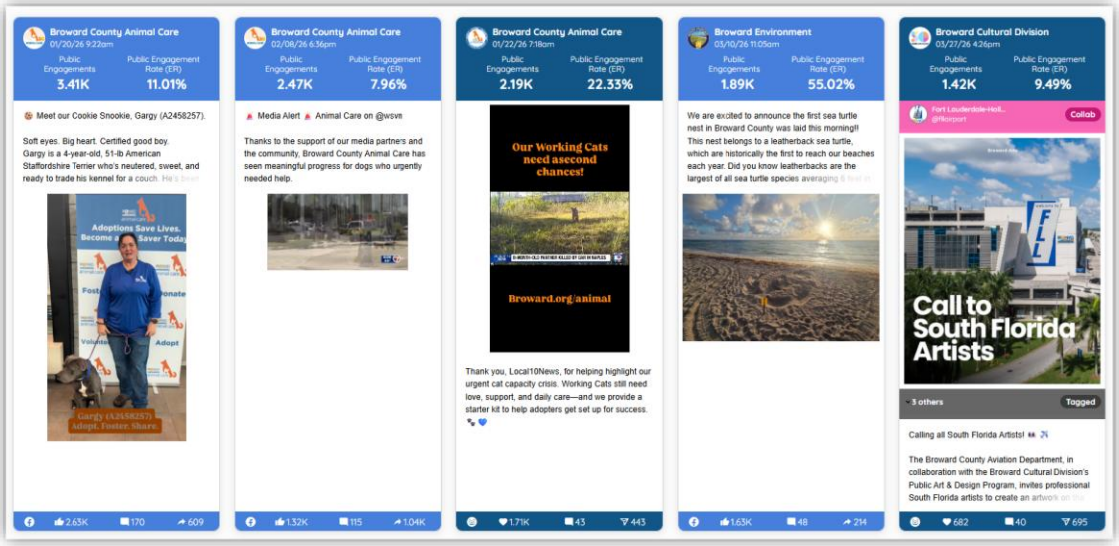
Socially Engaged

Posts with the highest engagement rates.



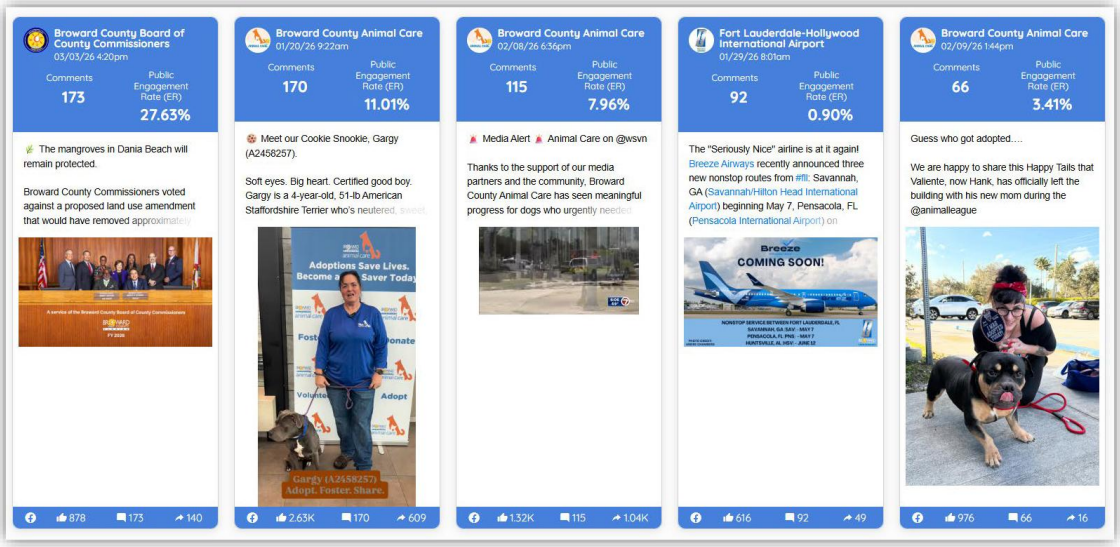
Brink of Virality

Posts with the most public engagements.



Something Worth Talking About

Posts with the most comments.



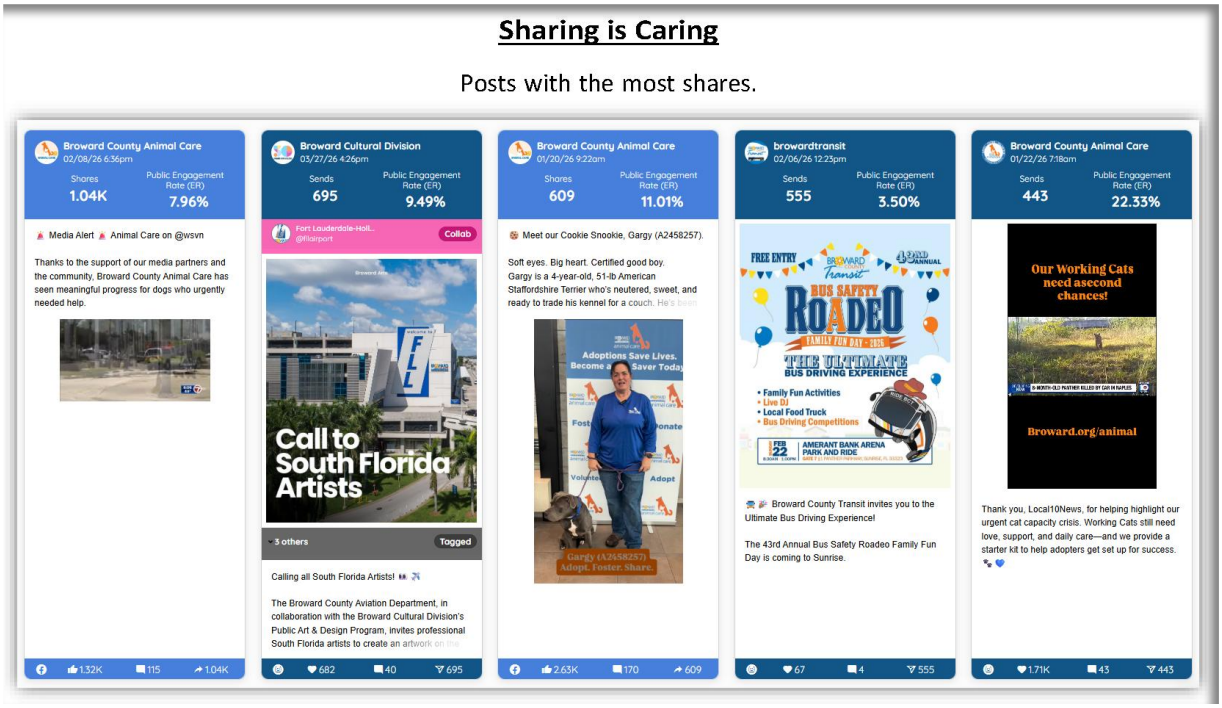


FIGURE 5-8: *Broward County Public Information Office Countywide Social Media Report.*
SOURCE: *Broward County Public Information Office.*

Broward County meets expectations by making program performance and cost information readily available through multiple public-facing channels, including websites, dashboards, GIS tools, social media, and community communications.

SUBTASK 5.3 – Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

OVERALL CONCLUSION

Overall, Broward County meets expectations for Subtask 5.3. Based on the public information reviewed on the Broward County website and interviews with County surtax leadership, Broward County has established documented quality assurance, review, and approval processes to help ensure the accuracy and completeness of program performance and cost information released to the public. These controls include multi-departmental review of budget and project information, website content verification and post-publication review requirements, and formal communications procedures requiring factual validation and authorized approval before public release. The County's existing framework for ensuring the accuracy and completeness of program performance and cost information could be adapted to the health care services outlined in the Health Care Plan if the referendum passes.

To address the requirements of this subtask, the MJ Team interviewed the following:

- Deputy County Administrator

- Chief Deputy County Attorney
- Director of Management and Budget
- Assistant Director of Public Communications

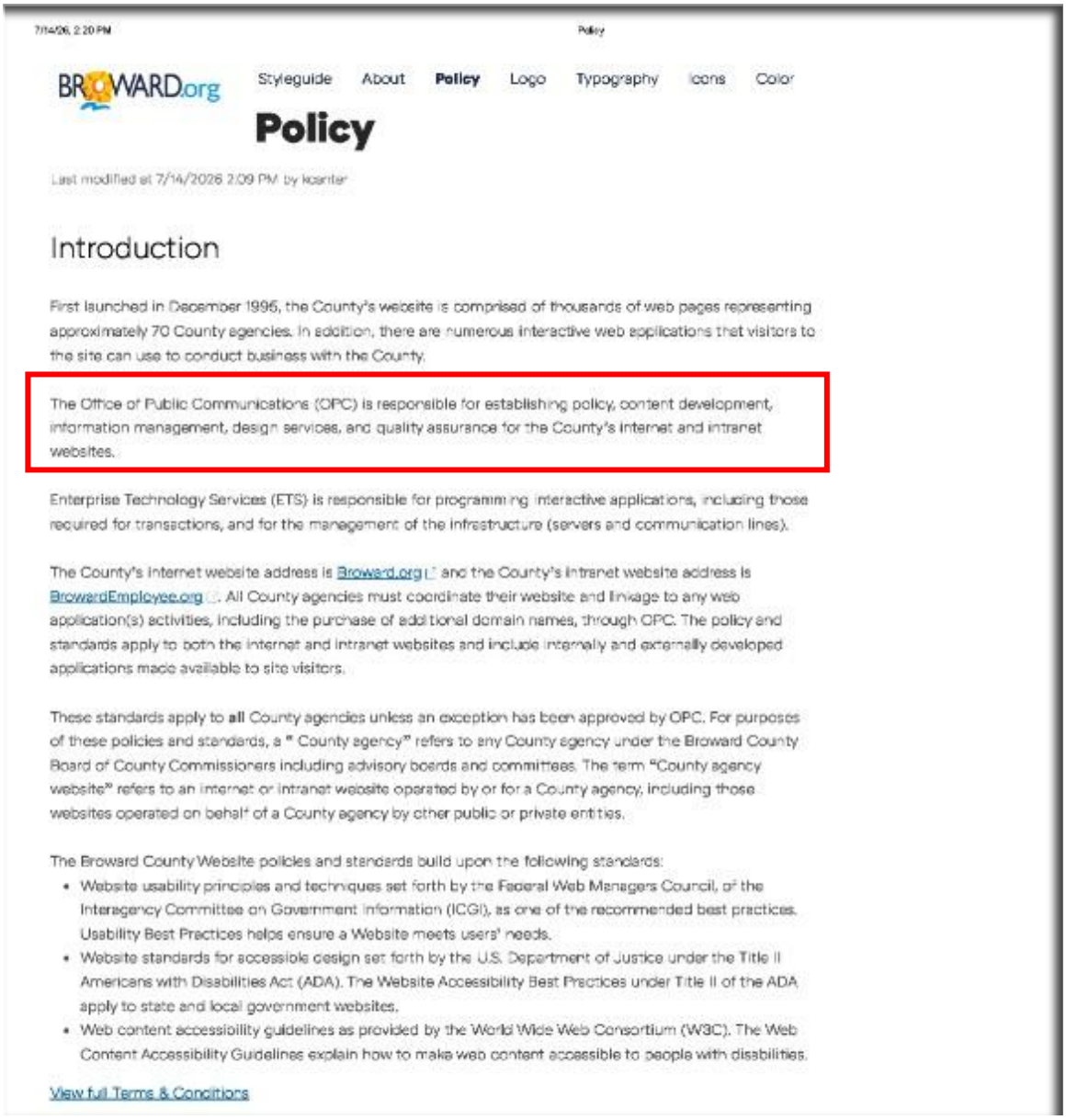
The County leadership provided substantial evidence that Broward County has adequate processes in place to help ensure the accuracy of information provided to the public in the form of compiled policies and procedures followed by county administration including:

- The Website Quality Assurance Policy
- The Public Communications Office Media Relations Procedures
- The AlertBROWARD Approval and Accuracy Controls
- Transportation Surtax Program Website Update-SOP

Public Information Accuracy

The County has multiple layers of review and oversight involving the Office of Management and Budget, County Administration, Finance, and program departments set in place before budget and project information is released. This is supported by documented County procedures that require review, approval, and validation before public publication.

Figure 5-9 demonstrates the County's website standards include a formal quality assurance process requiring content review, verification that information is current, confirmation that links and supporting documents are accurate, and correction of any errors before publication. Published content must also undergo a second review after posting to verify accuracy and resolve any issues identified.



7/14/26, 2:20 PM Policy

BROWARD.org Styleguide About **Policy** Logo Typography Icons Color

Policy

Last modified at 7/14/2026 2:09 PM by kcarter

Introduction

First launched in December 1996, the County's website is comprised of thousands of web pages representing approximately 70 County agencies. In addition, there are numerous interactive web applications that visitors to the site can use to conduct business with the County.

The Office of Public Communications (OPC) is responsible for establishing policy, content development, information management, design services, and quality assurance for the County's Internet and Intranet websites.

Enterprise Technology Services (ETS) is responsible for programming interactive applications, including those required for transactions, and for the management of the infrastructure (servers and communication lines).

The County's Internet website address is Broward.org and the County's Intranet website address is BrowardEmployee.org. All County agencies must coordinate their website and linkage to any web application(s) activities, including the purchase of additional domain names, through OPC. The policy and standards apply to both the Internet and Intranet websites and include internally and externally developed applications made available to site visitors.

These standards apply to **all** County agencies unless an exception has been approved by OPC. For purposes of these policies and standards, a " County agency" refers to any County agency under the Broward County Board of County Commissioners including advisory boards and committees. The term "County agency website" refers to an Internet or Intranet website operated by or for a County agency, including those websites operated on behalf of a County agency by other public or private entities.

The Broward County Website policies and standards build upon the following standards:

- Website usability principles and techniques set forth by the Federal Web Managers Council, of the Interagency Committee on Government Information (ICGI), as one of the recommended best practices. Usability Best Practices helps ensure a Website meets users' needs.
- Website standards for accessible design set forth by the U.S. Department of Justice under the Title II Americans with Disabilities Act (ADA). The Website Accessibility Best Practices under Title II of the ADA apply to state and local government websites.
- Web content accessibility guidelines as provided by the World Wide Web Consortium (W3C). The Web Content Accessibility Guidelines explain how to make web content accessible to people with disabilities.

View full Terms & Conditions

FIGURE 5-9: *Excerpt from the Broward County Website Policy Section.*
SOURCE: *Broward County Administration.*

The Website Policies and Standards Quality Assurance section shown in **Figure 5-10** also demonstrates that the County has established controls for public communications. Website publishers are required to review grammar, spelling, content accuracy, supporting documents, and hyperlinks before release.

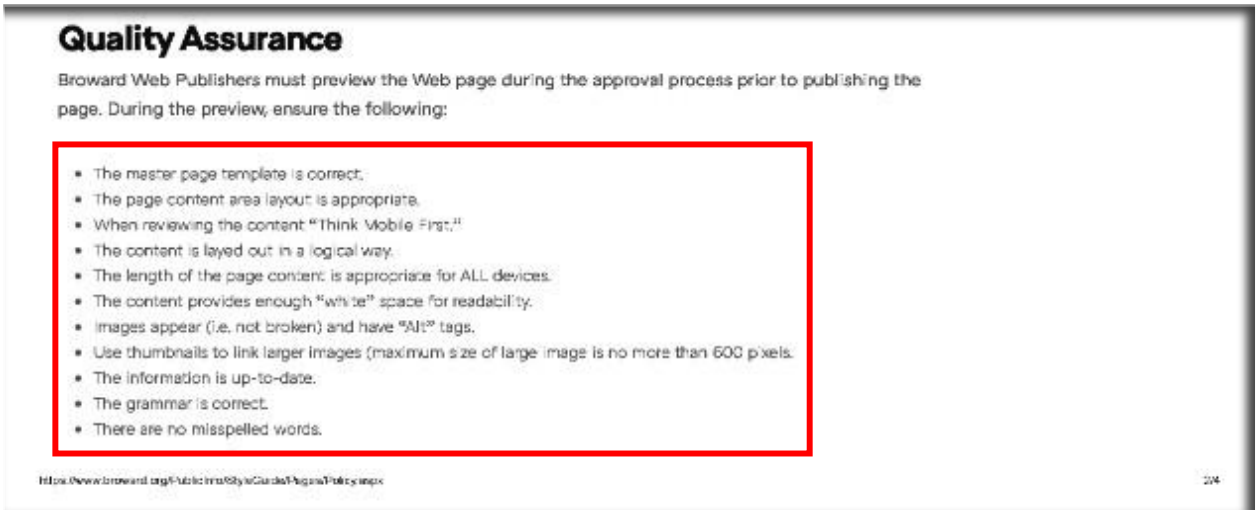


FIGURE 5-10: *Excerpt from the Broward County Website Policy Section Detailing Quality Assurance Procedures.*
SOURCE: *Broward County Administration.*

The Office of Public Communications maintains policies, standards, training requirements, and quality assurance responsibilities for County websites. In media communications, department directors are responsible for ensuring that information released by employees is factual and accurate, staff are instructed not to speculate when information is unknown, and formal procedures exist to correct inaccurate information published by the media.

Additionally, **Figure 5-11** shows that the AlertBROWARD procedures provide evidence of structured review and approval controls. Public alerts require authorization by designated officials before issuance, and dispatchers must verify that information is accurate and approved before distribution. The procedures specifically require alerts to be factual, accurate, and designed to avoid public confusion.

AlertBROWARD

Emergency Notification System

Policies and Procedures

Revised 8-28-19

I. REVISION HISTORY

DATE	DESCRIPTION	AUTHOR(S)
05/01/2019	New Document	Margaret Stapleton/Sean McSweeney
08/28/2019	• Add Section I - Revision History • Update Section III.E.3. to remove CARES Best Practice training requirement	Margaret Stapleton/Sean McSweeney

II. GENERAL

A. PURPOSE

This document outlines policies and procedures for Broward County's use of the AlertBROWARD emergency notification system for employees, which may also be used to notify members of the public in activations of the Broward County Emergency Operations Center. These policies and procedures apply only to the AlertBROWARD contact "organizations" Broward County Employee and Broward County Public administered by Office of Public Communications, Office of Regional Emergency Services and Communications and County Administration.

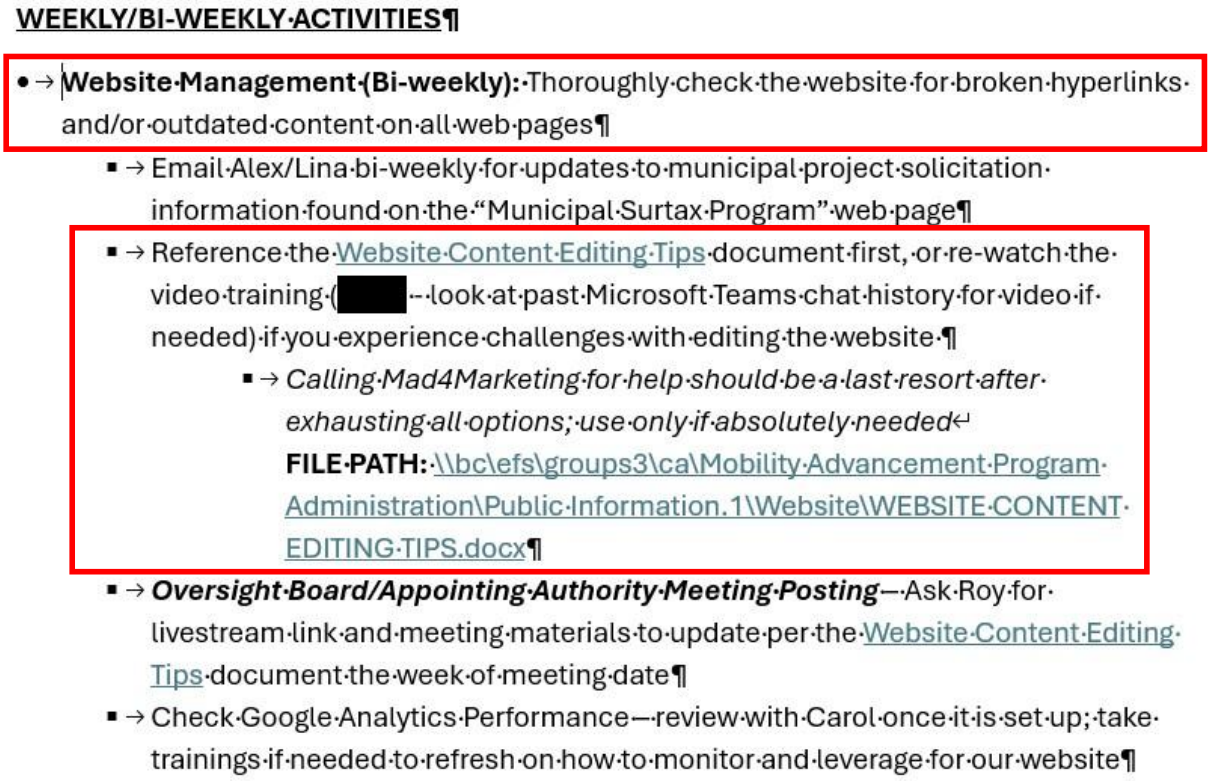
NOTE: AlertBROWARD is separate and apart from emergency notifications to Broward County's Emergency Response Team (BERT) issued by Broward Emergency Management as well as alerts issued by the County's Warning Point.

B. INTRODUCTION

1. AlertBROWARD is part of the statewide AlertFlorida notification system powered by Everbridge, under contract with the Florida Division of Emergency Management (FDEM) to warn the state's population of developing emergency situations and communicate emergency response decisions.
2. It is a web-based tool allowing Broward County to issue automated mass notifications from computer and mobile devices to County Employees and/or members of the Public in the event of certain types of emergencies.
3. The system is available to Broward County government entities free of charge, through June 30, 2019, via a Memorandum of Agreement (MOA) with FDEM and Everbridge approved by the Broward County Commission on October 25, 2016. The MOA Administrators are County Administration and Broward Emergency Management.
4. AlertBROWARD contact "organization" Broward County Employee may be used to communicate with:
    a) All Broward County Employees
    b) Employees of the Property Appraiser's Office
    c) Employees of the Supervisor of Elections
    d) Some Employees of the Clerk of the Court
    e) Members of the Legislative Delegation
    f) Employees of the Inspector General's Office
    g) Employees of the Planning Council

FIGURE 5-11: *Excerpt from AlertBROWARD Policies and Procedures.*
SOURCE: *Broward County Administration.*

Figure 5-12 shows the Transportation Surtax program's documented website review process, which helps ensure that program performance and cost information provided to the public remains accurate, complete, and current. The Transportation Surtax website is maintained on the WordPress platform and hosted in Microsoft Azure, and staff follow a Weekly/Bi-Weekly Activities Standard Operating Procedures (SOP) that requires regular reviews of all webpages to identify and correct broken hyperlinks, remove outdated content, apply established website content editing guidance, and update public information as needed. These recurring review and maintenance activities provide an ongoing quality-control process to verify the accuracy and completeness of information published on the program's website.



WEEKLY/BI-WEEKLY ACTIVITIES

- **Website Management (Bi-weekly):** Thoroughly check the website for broken hyperlinks and/or outdated content on all web pages
  - Email Alex/Lina bi-weekly for updates to municipal project solicitation information found on the "Municipal Surtax Program" web page
  - Reference the Website Content Editing Tips document first, or re-watch the video training ([redacted] look at past Microsoft Teams chat history for video if needed) if you experience challenges with editing the website
    - *Calling Mad4Marketing for help should be a last resort after exhausting all options; use only if absolutely needed*
      FILE PATH: \\bc\efs\groups3\ca\Mobility Advancement Program Administration\Public Information.1\Website\WEBSITE CONTENT EDITING TIPS.docx
  - ***Oversight Board/Appointing Authority Meeting Posting*** – Ask Roy for livestream link and meeting materials to update per the Website Content Editing Tips document the week of meeting date
  - Check Google Analytics Performance – review with Carol once it is set up; take trainings if needed to refresh on how to monitor and leverage for our website

FIGURE 5-12: *Transportation Surtax Program Website Management SOP.*
SOURCE: *Broward County Administration.*

Overall, the combination of documented quality assurance standards, multi-level review and approval processes, required content validation, correction procedures, training requirements, and formal communication protocols provides strong evidence that Broward County has adequate processes in place to ensure the accuracy of information provided to the public. These established controls also indicate that the County is well positioned to provide reliable and transparent reporting for the proposed indigent health, Level I trauma center, and innovative health care programs should the health care surtax be approved. As a result, The MJ Team believes the County has a reasonable framework for ensuring that program performance, financial, and operational information associated with these programs is communicated accurately and consistently to the public.

SUBTASK 5.4 – Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the County and that these procedures provide for adequate public notice of such corrections.

OVERALL CONCLUSION

Overall, Broward County meets the expectations of Subtask 5.4. Based on the reviewed public information and interviews, Broward County has established procedures to identify, correct, and document erroneous or incomplete information in public materials. Evidence reviewed demonstrates that corrections are made in a timely manner through formal work order, review, and version-control processes. The County also provides adequate public notice by communicating corrections through the same channels used for the original distribution.

To address the requirements of this subtask, the MJ Team interviewed the following:

- Deputy County Administrator
- Chief Deputy County Attorney
- Director of Management and Budget
- Assistant Director of Public Communications

Broward County demonstrated that reasonable procedures are in place to ensure erroneous or incomplete program information is corrected in a timely manner and that affected audiences are appropriately notified. While the County does not maintain a single countywide correction policy, departments have established procedures tailored to their specific communication methods, with a consistent expectation that inaccuracies are promptly identified, corrected, and communicated.

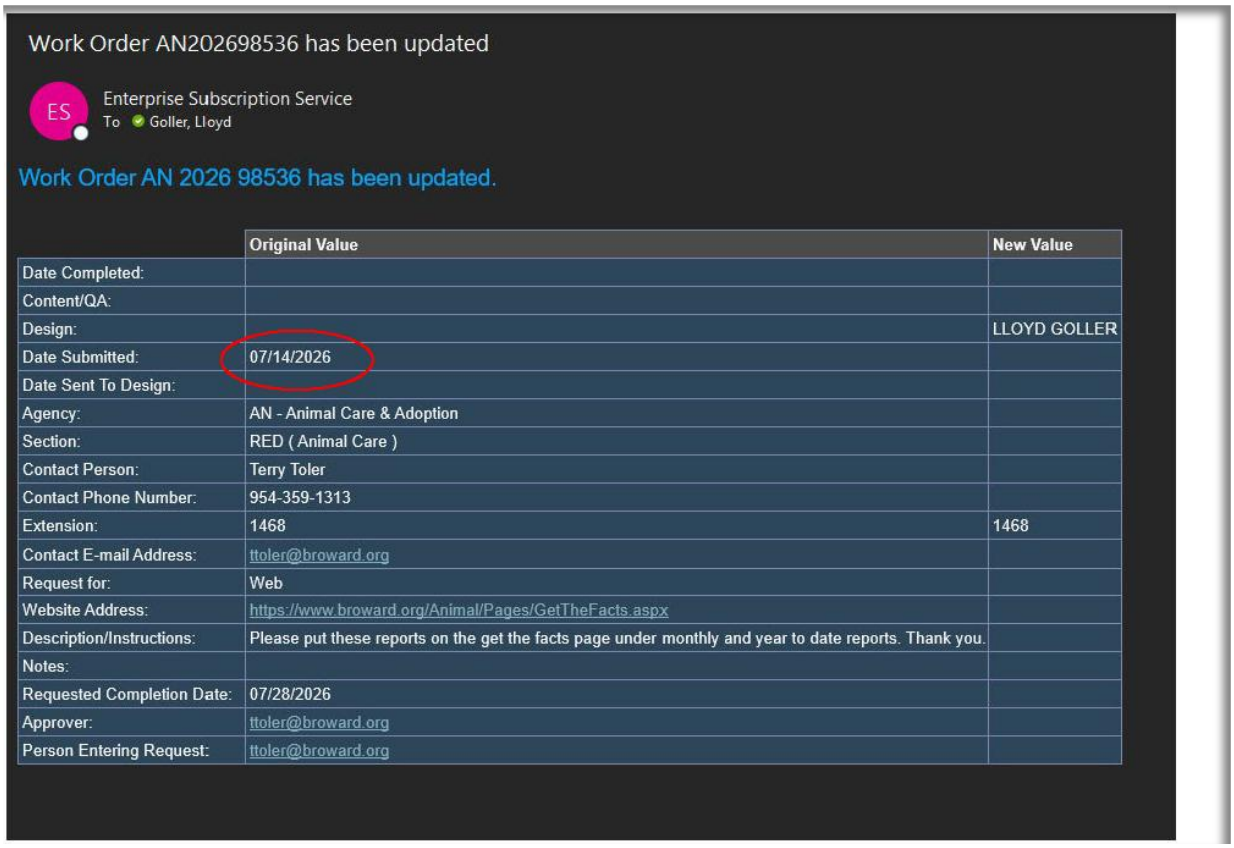
Information Correction and Update Controls

If the surtax is approved, the proposed Health Care Plan agency will adopt these existing County procedures and apply them to all program-related public communications, reports, website content, and other materials. Consistent with current County practices, the agency will utilize established work order, content management, and document review processes to identify, correct, and document erroneous or incomplete information. Any necessary corrections will be communicated through the same channels used for the original dissemination of information to ensure affected stakeholders receive adequate notice of updates or revisions.

Figure 5-13 demonstrates that the County maintains a structured process for managing and documenting website updates through its work order and content management systems. The documentation includes an automated work order update notification and a corresponding SharePoint version history record, which together provide evidence of the controls applied throughout the update process and the retention of supporting documentation.

1. **Issue Tracking:** The request is assigned a unique work order number (AN202698536) and formally documented.
2. **Workflow Management:** The work order identifies responsible personnel, approval authority, completion dates, and status notifications.
3. **Version Control:** SharePoint version history retains prior versions and records modification details.
4. **Approval Processes**: The work order includes a designated approver, and content is published with an "Approved" status.
5. **Auditability:** Original and revised values, modification dates, and responsible users are documented and retained.
6. **Reporting and Monitoring:** Work order and version history records support oversight of update activities and completion timeliness.

Collectively, the work order, notification, and version history records establish a documented audit trail that supports oversight and helps ensure the accuracy, completeness, and timeliness of information published on the County's website.



Work Order AN202698536 has been updated

ES Enterprise Subscription Service
To Goller, Lloyd

Work Order AN 2026 98536 has been updated.

	Original Value	New Value
Date Completed:		
Content/QA:		
Design:		LLOYD GOLLER
Date Submitted:	07/14/2026	
Date Sent To Design:		
Agency:	AN - Animal Care & Adoption	
Section:	RED (Animal Care)	
Contact Person:	Terry Toler	
Contact Phone Number:	954-359-1313	
Extension:	1468	1468
Contact E-mail Address:	ttoler@broward.org	
Request for:	Web	
Website Address:	https://www.broward.org/Animal/Pages/GetTheFacts.aspx	
Description/Instructions:	Please put these reports on the get the facts page under monthly and year to date reports. Thank you.	
Notes:		
Requested Completion Date:	07/28/2026	
Approver:	ttoler@broward.org	
Person Entering Request:	ttoler@broward.org	

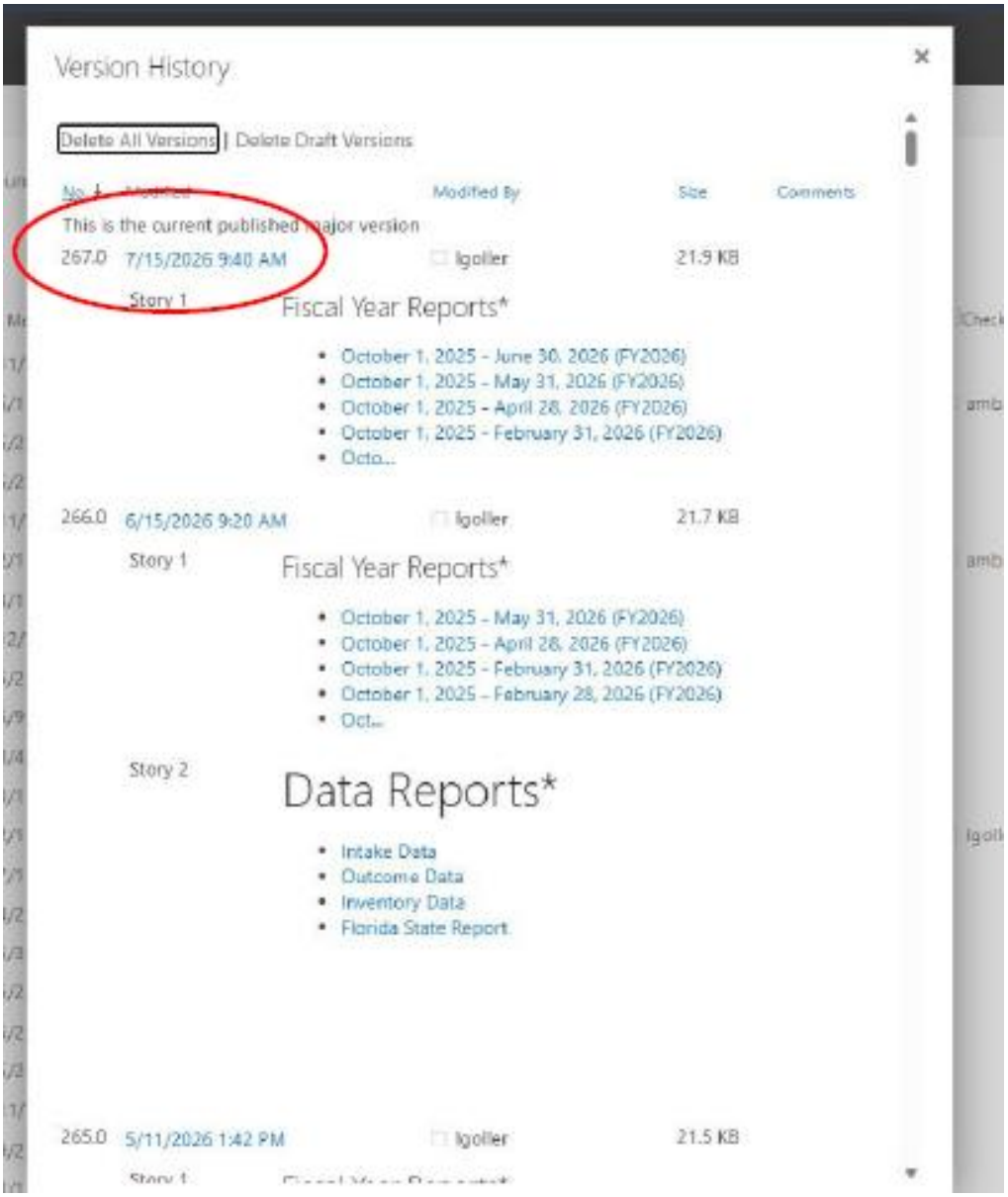


FIGURE 5-13: *Examples of Website Corrections or Updates.*
SOURCE: *Broward County Administration.*

The Office of Public Communications maintains website quality-control procedures requiring errors to be corrected, republished, and revalidated upon discovery. In addition, departments utilize formal correction mechanisms such as agenda revisions and “yellow sheets” for County Commission materials, procurement addenda with vendor notifications, budget amendment processes, corrected emergency notifications, and corrections coordinated through media outlets when necessary.

Collectively, these practices provide a reasonable framework for ensuring public information remains accurate and that corrections are communicated through the same channels used for the original distribution. As a result, Broward County has demonstrated procedures that support both timely corrective action and adequate public notice when inaccurate or incomplete information is identified.

SUBTASK 5.5 – Determine whether the county has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

OVERALL CONCLUSION

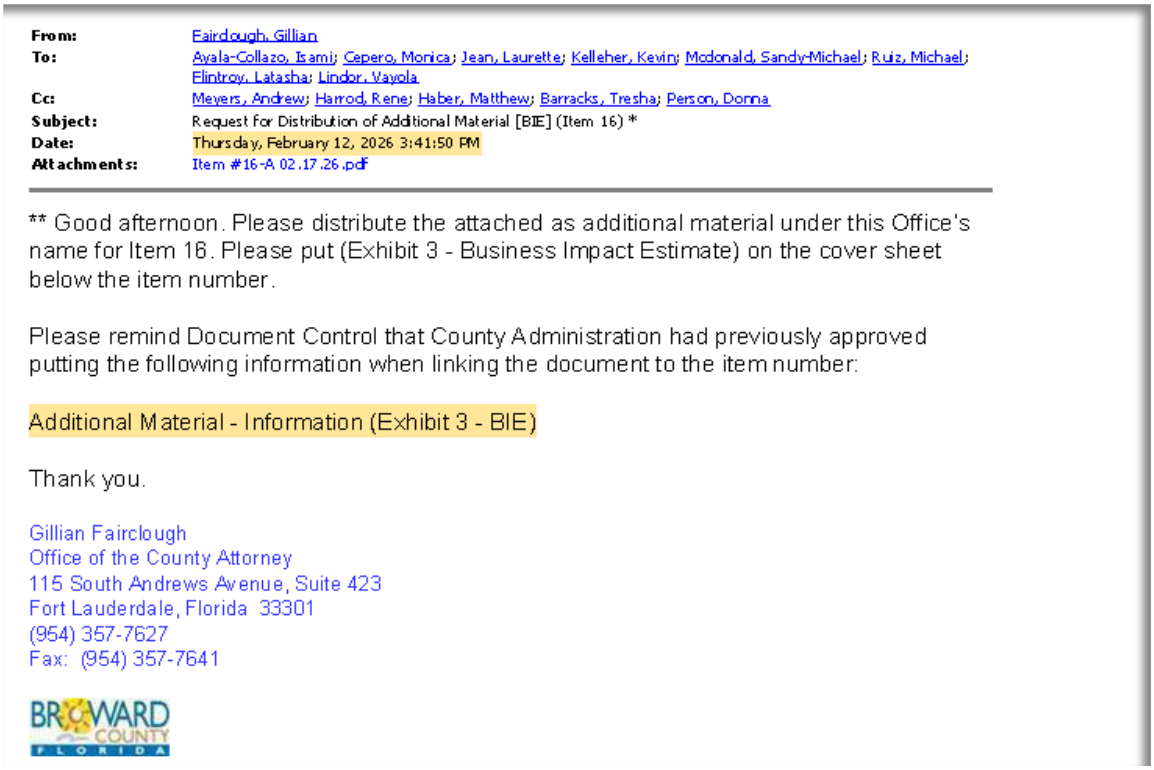
Overall, Broward County meets expectations for this subtask. Based on interviews with County leadership and review of supporting documentation, the County has established procedures to identify and correct incomplete or inaccurate information. Review of Agenda Item 26-144 showed that when a required Business Impact Estimate (BIE) was omitted from the agenda materials, County staff promptly requested and posted the missing document prior to the Board of County Commissioners meeting. The correction was completed within one day of the request, demonstrating that the County takes reasonable and timely action to ensure public information is complete before decisions are made.

To address the requirements of this subtask, the MJ Team interviewed the following:

- Deputy County Administrator
- Chief Deputy County Attorney
- Director of Management and Budget
- Assistant Director of Public Communications

Timely Corrections

Figure 5-14 shows an email sent from the Office of the County Attorney indicating that additional material (Business Impact Estimate/BIE) was omitted from the Broward County Board of County Commissioners' upcoming meeting agenda.



From: Fairclough, Gillian
To: Ayala-Collazo, Isami; Cepero, Monica; Jean, Laurette; Kelleher, Kevin; Mcdonald, Sandy-Michael; Ruiz, Michael; Flintroy, Latasha; Lindor, Vayola
Cc: Meyers, Andrew; Harrod, Rene; Haber, Matthew; Barracks, Tresha; Person, Donna
Subject: Request for Distribution of Additional Material [BIE] (Item 16) *
Date: Thursday, February 12, 2026 3:41:50 PM
Attachments: Item #16-A 02.17.26.pdf

** Good afternoon. Please distribute the attached as additional material under this Office's name for Item 16. Please put (Exhibit 3 - Business Impact Estimate) on the cover sheet below the item number.

Please remind Document Control that County Administration had previously approved putting the following information when linking the document to the item number:

Additional Material - Information (Exhibit 3 - BIE)

Thank you.

Gillian Fairclough
Office of the County Attorney
115 South Andrews Avenue, Suite 423
Fort Lauderdale, Florida 33301
(954) 357-7627
Fax: (954) 357-7641

FIGURE 5-14: *Email from County Attorney Requesting the Distribution of Additional Material.*
SOURCE: *Broward County Administration.*

The request was submitted on February 12, 2026, five (5) days before the February 17, 2026, meeting, providing adequate time for elected officials, staff, and the public to review the information before consideration of the item. As shown in **Figure 5-15**, the request for additional information was addressed February 13, 2026, a day after the request was made.

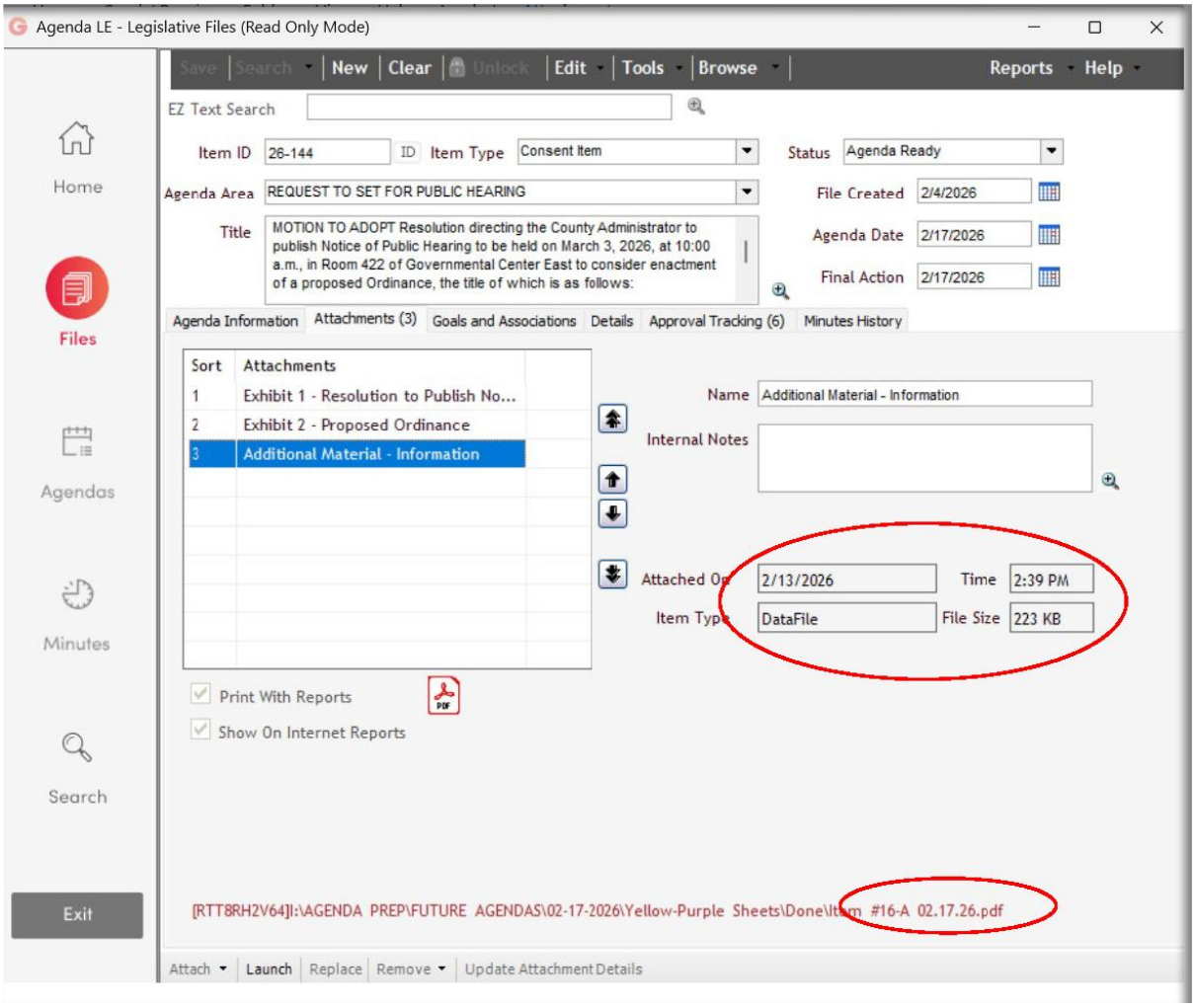


FIGURE 5-15: *Metadata Provided Showcasing the Edit Being Made February 13, 2026.*
SOURCE: *Broward County Administration.*

Figure 5-16 presents the actual Business Impact Estimate (BIE) document, which was added to the agenda in a timely manner on February 13, 2026, at 2:39 p.m., before the Board of County Commissioners meeting.

Exhibit 3

Business Impact Estimate

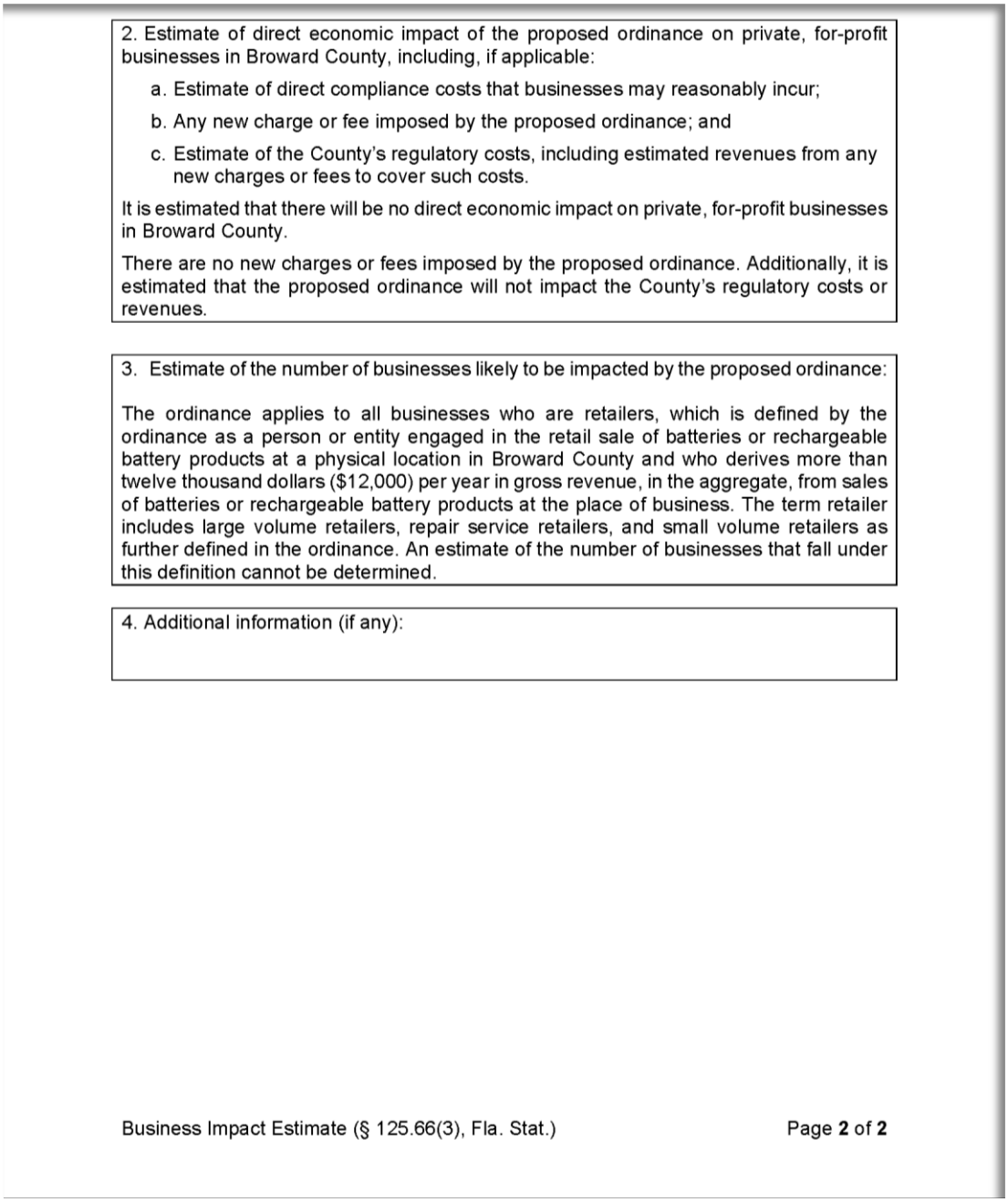
This form should be included in the "set for public hearing" agenda item for ordinances, and must be posted on the County's website by the time notice of the proposed ordinance is published.

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, PERTAINING TO BATTERY RECYCLING; AMENDING SECTIONS 14-150 THROUGH 14-153 OF THE BROWARD COUNTY CODE OF ORDINANCES ("CODE"); AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE.

If any of the following exceptions to the Business Impact Estimate requirement apply, check the applicable box and leave the remainder of the form blank.

- ☐ The ordinance is required for compliance with federal or state law or regulation;
- ☐ The ordinance relates to the issuance or refinancing of debt;
- ☐ The ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The ordinance is required to implement a contract or an agreement, including, but not limited to, any federal, state, local, or private grant, or other financial assistance accepted by the County;
- ☐ The ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The ordinance is enacted to implement the following:
  a. Development orders and development permits, as defined in Section 163.3164, and development agreements authorized under the Florida Local Government Development Agreement Act;
  b. Comprehensive plan amendments and land development regulation amendments initiated by application by a non-municipal private party;
  c. Sections 190.005 and 190.046, regarding community development districts;
  d. Section 553.73, relating to the Florida Building Code; or
  e. Section 633.202, relating to the Florida Fire Prevention Code.

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):
The proposed Ordinance modifies the gross revenue threshold for Retailers subject to the Ordinance, limits the batteries included in the Retailers' required onsite collection system to only specialized care batteries, and modifies the required signage accordingly.



2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in Broward County, including, if applicable:

a. Estimate of direct compliance costs that businesses may reasonably incur;

b. Any new charge or fee imposed by the proposed ordinance; and

c. Estimate of the County's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

It is estimated that there will be no direct economic impact on private, for-profit businesses in Broward County.

There are no new charges or fees imposed by the proposed ordinance. Additionally, it is estimated that the proposed ordinance will not impact the County's regulatory costs or revenues.

3. Estimate of the number of businesses likely to be impacted by the proposed ordinance:

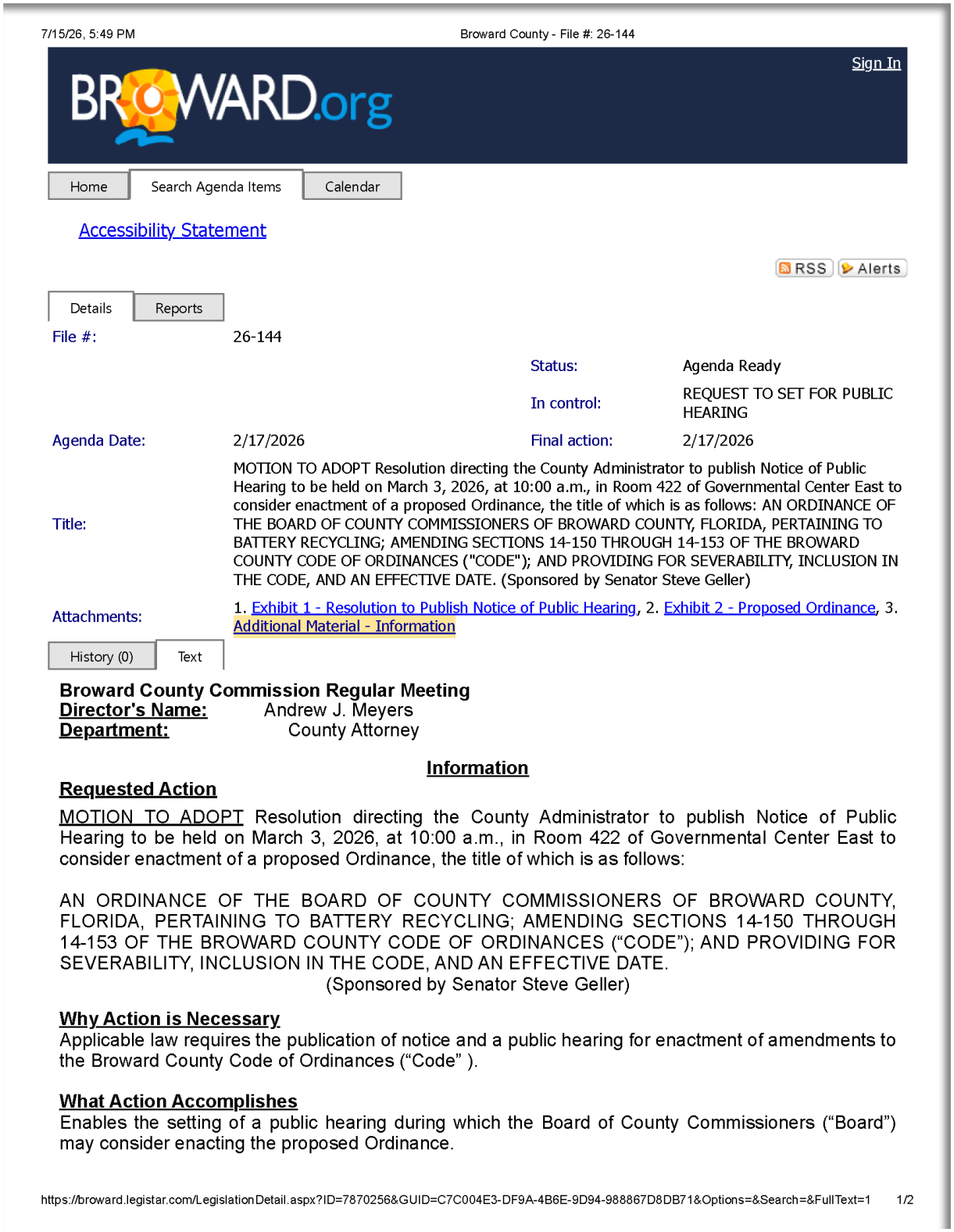
The ordinance applies to all businesses who are retailers, which is defined by the ordinance as a person or entity engaged in the retail sale of batteries or rechargeable battery products at a physical location in Broward County and who derives more than twelve thousand dollars ($12,000) per year in gross revenue, in the aggregate, from sales of batteries or rechargeable battery products at the place of business. The term retailer includes large volume retailers, repair service retailers, and small volume retailers as further defined in the ordinance. An estimate of the number of businesses that fall under this definition cannot be determined.

4. Additional information (if any):

Business Impact Estimate (§ 125.66(3), Fla. Stat.) Page **2** of **2**

FIGURE 5-16: *Additional Material Information (Exhibit 3 – BIE).*
SOURCE: *Broward County Administration.*

As shown in **Figure 5-17**, the BIE was subsequently attached to the agenda record as additional material, demonstrating that the omission was corrected before the Board meeting occurred.



7/15/26, 5:49 PM Broward County - File #: 26-144

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File #: 26-144

Status: Agenda Ready

In control: REQUEST TO SET FOR PUBLIC HEARING

Agenda Date: 2/17/2026

Final action: 2/17/2026

Title: MOTION TO ADOPT Resolution directing the County Administrator to publish Notice of Public Hearing to be held on March 3, 2026, at 10:00 a.m., in Room 422 of Governmental Center East to consider enactment of a proposed Ordinance, the title of which is as follows: AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, PERTAINING TO BATTERY RECYCLING; AMENDING SECTIONS 14-150 THROUGH 14-153 OF THE BROWARD COUNTY CODE OF ORDINANCES ("CODE"); AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE. (Sponsored by Senator Steve Geller)

Attachments: 1. Exhibit 1 - Resolution to Publish Notice of Public Hearing, 2. Exhibit 2 - Proposed Ordinance, 3. Additional Material - Information

History (0) | Text

Broward County Commission Regular Meeting
Director's Name: Andrew J. Meyers
Department: County Attorney

Information

Requested Action

MOTION TO ADOPT Resolution directing the County Administrator to publish Notice of Public Hearing to be held on March 3, 2026, at 10:00 a.m., in Room 422 of Governmental Center East to consider enactment of a proposed Ordinance, the title of which is as follows:

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, PERTAINING TO BATTERY RECYCLING; AMENDING SECTIONS 14-150 THROUGH 14-153 OF THE BROWARD COUNTY CODE OF ORDINANCES ("CODE"); AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE.
(Sponsored by Senator Steve Geller)

Why Action is Necessary
Applicable law requires the publication of notice and a public hearing for enactment of amendments to the Broward County Code of Ordinances ("Code").

What Action Accomplishes
Enables the setting of a public hearing during which the Board of County Commissioners ("Board") may consider enacting the proposed Ordinance.

https://broward.legistar.com/LegislationDetail.aspx?ID=7870256&GUID=C7C004E3-DF9A-4B6E-9D94-988867D8DB71&Options=&Search=&FullText=1 1/2

FIGURE 5-17: *Version of the Agenda with the Newly Attached Additional Materials*
SOURCE: *Broward County Administration.*

The Office of Public Communications (OPC) uses a custom Work Order System to process requests for website updates and corrections. This system records the date a request is submitted and the completion date of the report, creating an audit trail that helps ensure website information is reviewed and updated promptly.

The County's website content management platform also maintains version histories, drafts, and timestamps of webpage edits, allowing staff to verify changes and restore prior versions when necessary.

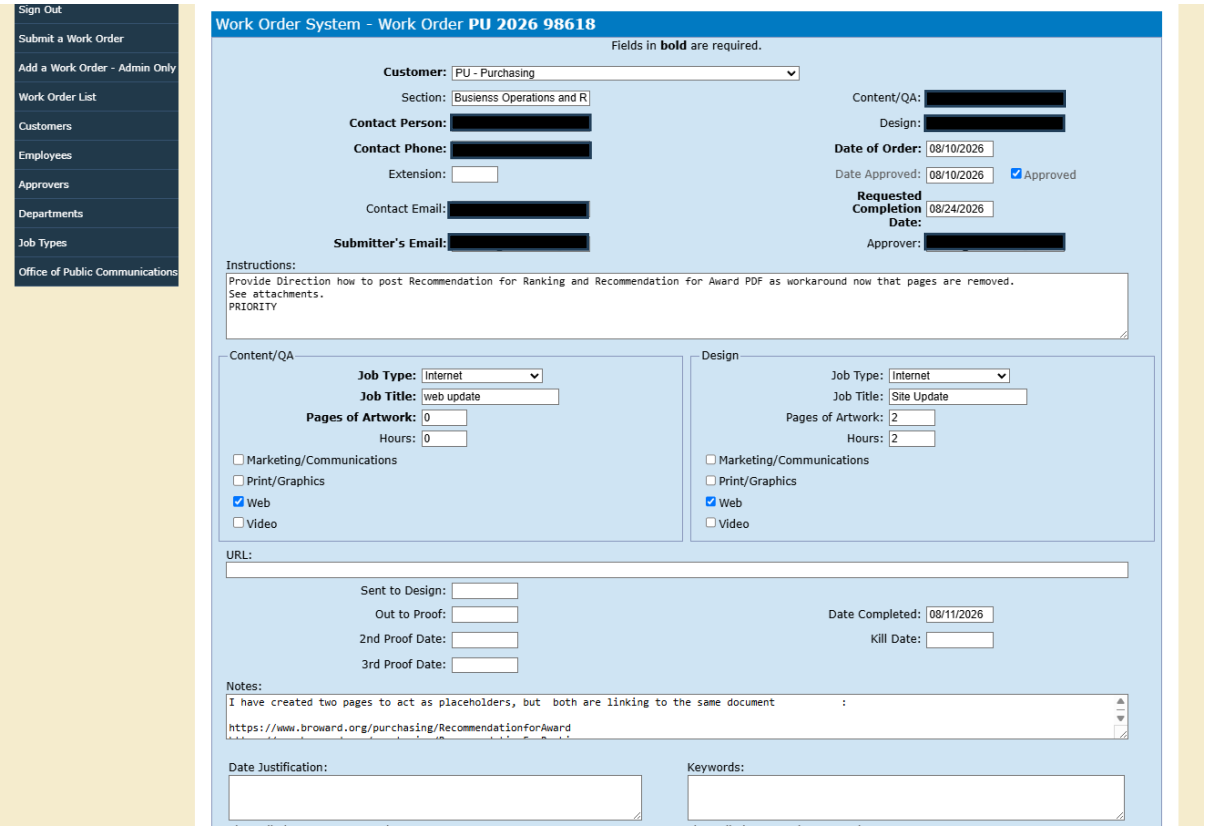
Figure 5-18 presents a log of the last two months of website and media modification requests received by the OPC that were addressed in a reasonable and timely manner.

Work Order	Department/ Customer	Website/ Page	Modification	Request Date	Completion Date	Turn-around (Business Days)
PU 2026 98618	***Purchasing***	https://www.broward.org/purchasing/RecommendationforAward	Corrected links for Recommendation for Ranking/Recommendation for Award PDF posting; both placeholders linked to the same document.	08/10/2026	08/11/2026	1
PR 2026 98627	***Parks and Recreation***	https://www.broward.org/parks/Events	Three waterparks are closed this week so removed event listings/references associated with closed water parks (Castaway Island, Splash Adventure, and Paradise Cove); park-hours references were also removed from the events calendar.	08/10/2026	08/11/2026	1
PL 2026 98636	***Planning Council***	https://www.broward.org/PlanningCouncil	Corrected name of link from "5 SS Meeting Schedule 2026 and 2027" to “Planning Council Meeting Schedule 2026 and 2027” and added office/contact information.	08/11/2026	08/11/2026	0
OB 2026 98609	***Budget and Management***	https://www.broward.org/budget/Pages/Default.aspx	Uploaded the new brochure “Understanding Your Recommended Broward County Budget FY2027” and replaced the prior FY2026 adopted-budget brochure.	08/06/2026	08/07/2026	1
LI 2026 98621	***Libraries***	www.broward.org/Library	Restored missing Quick Links on the library homepage, including “My Account/ Catalog” and “Get a Library Card.”	08/10/2026	08/11/2026	1

Work Order	Department/ Customer	Website/ Page	Modification	Request Date	Completion Date	Turn-around (Business Days)
ME 2026 98416	*Medical Examiner Trauma Services*	https://www.broward.org/BrowardEMS/Pages/Default.aspx	Added the 2026 EMS Grant Application attachment as a downloadable file and added the notice that a follow-up document with deadline dates is forthcoming.	06/04/2026	06/08/2026	2

FIGURE 5-18: *Website Modification Work Order Log.*
SOURCE: *Broward County Administration.*

Figure 5-19 presents sample images of the submitted work orders and the relevant information for the corrections that were made.



Sign Out
Submit a Work Order
Add a Work Order - Admin Only
Work Order List
Customers
Employees
Approvers
Departments
Job Types
Office of Public Communications

Work Order System - Work Order PR 2026 98627

Fields in **bold** are required.

Customer: PR - Parks and Recreation
Section: Public Communications Grc
Contact Person: [redacted]
Contact Phone: [redacted]
Extension:
Contact Email: [redacted]
Submitter's Email: [redacted]

Content/QA: [redacted]
Design: [redacted]
Date of Order: 08/10/2026
Date Approved: 08/10/2026 Approved
Requested Completion Date: 08/10/2026
Approver: [redacted]

Instructions:
Top Priority for Web Change Because Water Parks are CLOSED this week: Event listings for Castaway Island, Splash Adventure, and Paradise Cove, need to be removed. See attachment as each park has a set of three different listings and only one of each set needs to be removed. Sorry, but the parks are calling as people are showing up. Ugh.

Content/QA
Job Type: Internet
Job Title: web update
Pages of Artwork: 0
Hours: 0
Marketing/Communications
Print/Graphics
Web
Video

Design
Job Type: Internet
Job Title: Site Update
Pages of Artwork: 0
Hours: 0.7
Marketing/Communications
Print/Graphics
Web
Video

URL:
www.broward.org/parks/Events
Sent to Design:
Out to Proof:
2nd Proof Date:
3rd Proof Date:
Date Completed: 08/11/2026
Kill Date:

Notes:
Removed any mention of park hours on the events calendar.

Date Justification:
Sorry this is another High-Priority RUSH because the parks are calling to let me know patrons are showing up.

Keywords:

The New BC-Net
Office of Public Communications (OPC)

Sign Out
Submit a Work Order
Add a Work Order - Admin Only
Work Order List
Customers
Employees
Approvers
Departments
Job Types
Office of Public Communications

Work Order System - Work Order RM 2026 98583

Fields in **bold** are required.

Customer: RM - Risk Management
Section: Safety and Occupational He
Contact Person: [redacted]
Contact Phone: [redacted]
Extension:
Contact Email: [redacted]
Submitter's Email: [redacted]

Content/QA: [redacted]
Design: [redacted]
Date of Order: 07/27/2026
Date Approved: 07/27/2026 Approved
Requested Completion Date: 08/10/2026
Approver: [redacted]

Instructions:
Please add attached document and add 'Water Intrusion Response' link to the safety policies page.

Content/QA
Job Type: No Action Needed
Job Title: Site Update
Pages of Artwork: 0
Hours: 0
Marketing/Communications
Print/Graphics
Web
Video

Design
Job Type: BE.org
Job Title: Site Update
Pages of Artwork: 1
Hours: 1
Marketing/Communications
Print/Graphics
Web
Video

URL:
https://bc-net/Agencies/riskmanagement/Pages/SafetyPolicies.aspx
Sent to Design:
Out to Proof: 07/28/2026
2nd Proof Date:
3rd Proof Date:
Date Completed: 07/28/2026
Kill Date:

Notes:

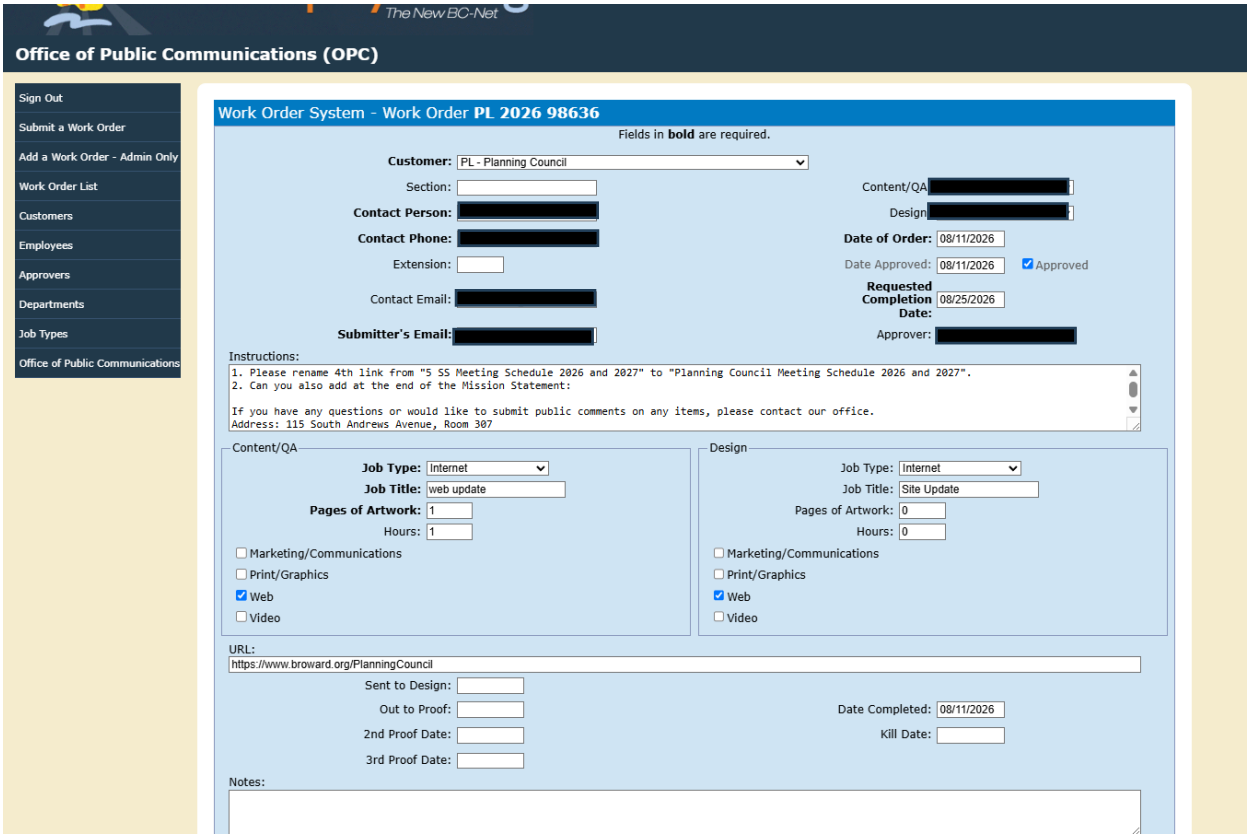


FIGURE 5-19: *Sample Screenshots for Website Modification Work Order Requests.*
SOURCE: *Broward County Administration.*

Based on the documentation reviewed, the County identified the incomplete information, followed established procedures to correct the record, and completed the correction in a timely manner. Therefore, the evidence supports the conclusion that the County took reasonable and timely action to address incomplete program information. Based on this evaluation and the information provided, the MJ Team believes Broward County is well positioned to apply these established correction processes to information related to the proposed surtax-funded Indigent Health, Trauma Center, and Innovative Health Care Programs, helping to ensure that program information is corrected promptly and communicated accurately to the public.

RESEARCH TASK 6

OVERVIEW

The MJ Team assessed compliance of surtax programs with appropriate policies, rules, and laws by evaluating four (4) areas: process to assess legal compliance; reasonableness of internal controls to ensure legal compliance; actions taken to address noncompliance; and actions taken to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations. The County's existing compliance, legal, and internal controls framework could be adapted to the health care services outlined in the Health Care Plan if the referendum passes.

FINDING SUMMARY

COMPLIANCE OF THE PROGRAM WITH APPROPRIATE POLICIES, RULES, AND LAWS.

Overall, Broward partially met expectations in this area. The County has processes in place to assess compliance with applicable federal, state, and local laws, regulations, contracts, grant agreements, and local policies, primarily through guidance provided by in-house counsel and through County departments' participation in professional associations that monitor legislative and regulatory changes. Based on some last revised dates since 2015, it appears that policies and procedures are not reviewed and revised within a reasonable period. Although the County corrected the errors during the audit, the 2026 Single Audit Report identified two deficiencies related to grant reporting and management internal controls. Based on a review of audit reports, program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means. The County also demonstrated reasonable and timely efforts to ensure that planned uses of surtax funds comply with applicable legal and regulatory requirements. Finally, the County's legal infrastructure supports existing health care programs' compliance with applicable legal requirements and could be used to assess the Health Care Plan's proposed health care services, Level I trauma center, and innovative health care programs for compliance if the referendum passes.

Findings by Subtask:

- **Subtask 6.1 – Compliance Monitoring and Regulatory Oversight: Met**
- **Subtask 6.2 – Internal Controls for Compliance Assurance: Partially Met**
- **Subtask 6.3 – Corrective Actions and Resolution of Compliance Findings: Met**
- **Subtask 6.4 – Surtax Compliance Review and Oversight: Met**

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 6.1 – Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

OVERALL CONCLUSION

Overall, Broward County meets expectations for this subtask. To address the requirements of Subtask 6.1, the MJ Team interviewed persons in the following positions:

- Chief Deputy County Attorney
- Deputy County Administrator
- Assistant Director of Intergovernmental Affairs

We also requested documentation to enable us to demonstrate that the County has processes in place to assess compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

Compliance Monitoring Framework

Section 212.055(4), *Florida Statutes* titled "Indigent Care and Trauma Center Surtax" (the Statute) is the governing statute for the indigent care surtax. Its primary purpose is to authorize eligible Florida counties to levy a discretionary sales surtax-subject to required local approval and voter referendum-to fund indigent health care services, trauma center services, and related health care programs.

The County's three (3) surtax ordinance program areas-Health Care Services, the Level I trauma center, and Innovative Health Care Programs-align with the statutory focus on funding indigent health care services, trauma center services, and related health care programs. Accordingly, the County's compliance assessment process must address whether each planned program area is implemented consistent with applicable state law, the surtax ordinance, the Health Care Plan, provider agreements, and related County policies. The County appears well-positioned to satisfy this requirement because it already has well-defined legal compliance assessment processes informed by prior experience.

The Health Care Plan is subject to voter approval in the November 3, 2026, referendum. The County will serve as the funder and contract with third-party providers, using existing program infrastructure and an established, multi-layered legal oversight framework. This framework includes proactive monitoring of legislative changes, standardized contracting, grant compliance, and dedicated in-house counsel.

If voters approve the November referendum, the County will implement the Health Care Plan through established legal compliance, contracting, and contract administration processes. The County Attorney's Office (CAO) has reviewed the Plan for compliance with the Statute and will continue to advise the new administering agency, develop provider agreement templates, and

support contracts that include reporting, audit, payment, indemnification, and compliance remedies. These controls, combined with assigned contract administrators and legal consultation when issues arise, provide a framework for ensuring surtax-funded services are implemented and administered in accordance with applicable legal requirements.

As illustrated in **Figure 6-1**, the County's processes for assessing compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies are supported by the functions and activities of the County Attorney's Office, the Office of Intergovernmental Affairs, and membership in professional associations where regulatory information is shared. Each pillar of the graphic is discussed below the graph.

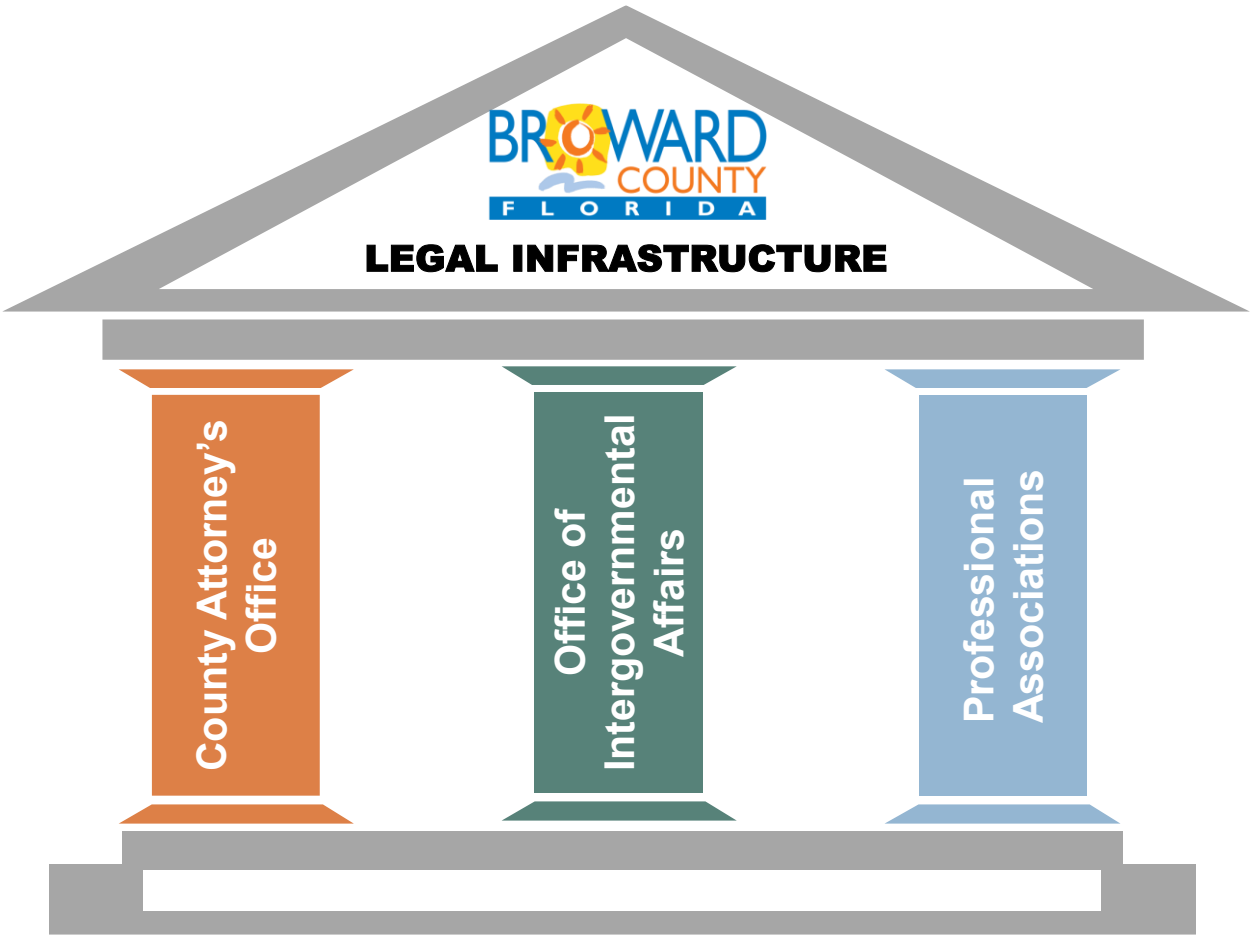


FIGURE 6-1: *The County's legal compliance process is supported by three infrastructure elements.*
SOURCE: *Staff Interviews.*

County Attorney's Office

The County Attorney's Office (CAO) consists of 56 attorneys assigned to 23 practice groups. The practice group structure reflects a matrixed staffing model in which some attorneys are assigned to more than one practice group.

To understand the CAO's role in the County's legal compliance process, the MJ Team discussed the following topics during the interview with the Chief Deputy County Attorney and the Deputy County Administrator. We also reviewed the following documentation that supports the CAO's role in the County's legal framework.

- The overarching process of program preparation, contract administration, and post-performance confirmation to ensure that the County remains compliant with applicable laws and rules.
- Contract templates that are designed to incorporate relevant legislative provisions.
- Attorney practice groups and assignment to County departments based on experience and expertise. The Health Care Plan is expected to need one to two dedicated attorneys during its initial implementation.
- Process for remaining current with changes in laws and how such changes are communicated to impacted stakeholders.
- Correspondence from an attorney assigned to the Governmental Issues practice group informed other CAO attorneys: "We now need to make sure the County complies with all new laws passed this year. Please review the chart below…. If any of the bills assigned to you requires an amendment to the Code of Ordinances, Administrative Code, or other Board action, please let us know ASAP so we can work with you to determine when we need to get an item on the Board agenda before summer break."
- Documentation evidencing interaction between the CAO and the County's Grants Section of the Office of Intergovernmental Affairs.
- The CAO becomes involved with local policies primarily as the County's legal advisor and reviewer, rather than as the body that creates policy. Policy direction comes from the Board of County Commissioners (BOCC) and County Administration, while the CAO provides the legal analysis necessary to ensure policies comply with applicable laws.

The CAO supports health care program compliance by providing legal guidance on applicable federal, state, and local requirements; reviewing ordinances, contracts, grant agreements, procurement documents, policies, and program procedures; and advising County leadership and program administrators on legal risks associated with program implementation. This legal review function helps ensure that health care services, grant-funded activities, provider agreements, and future surtax-funded initiatives are structured and administered in accordance with governing laws, regulations, contractual obligations, and County policies.

Office of Intergovernmental Affairs

With a staff of nine (9), the Office of Intergovernmental Affairs (OIA) advocates on behalf of the board to make legislative and administrative decisions favorable to the County, provides relevant information to various levels of government, and maintains an accurate list of registered County lobbyists.

To understand the OIA's role in the County's legal compliance process, the MJ Team discussed the organization and function of the OIA and reviewed documentation in support of the CAO's role in the County's legal compliance process: The three primary functions of the OIA are summarized below.

Legislative Affairs – Advances County legislative priorities through state and federal advocacy, appropriations support, legislative monitoring, and intergovernmental coordination.

Boards – Administers County's 65 advisory bodies by supporting appointments, board operations, and compliance with governance and ethics requirements.

Grants – Supports countywide grant capacity by coordinating grant administration, strengthening internal controls, providing training, and assisting efforts to secure external funding thereby reducing reliance on general revenue funds.

The OIA supports health care program compliance by monitoring legislative and regulatory developments that affect County health care programs, coordinating with state and federal agencies, and communicating relevant policy changes to County leadership and program administrators. This function assists the County in identifying emerging compliance requirements, evaluating potential impacts on program operations or funding, and aligning local health care initiatives with applicable state and federal priorities, requirements, and guidance.

Professional Associations

CAO staff maintain certifications and are members of the Florida Bar and other professional associations such as the Florida Association of County Attorneys. Most are members of a section within the Florida Bar, such as real property, environmental and land use law, and labor and employment law. Some CAO attorneys are also board certified within their areas of expertise. Attorneys stay abreast of changes in laws and regulations through memberships in these professional associations.

Participation in professional associations support health care program compliance by providing County officials and program administrators with access to industry guidance, training, peer practices, legislative updates, regulatory interpretations, and emerging best practices. These associations can help program staff remain informed of changes in health care administration, grant management, procurement, public health, and compliance expectations, thereby strengthening the County's ability to update policies, adjust procedures, and maintain program operations consistent with applicable requirements and accepted practices.

Overall, the County's existing legal infrastructure and compliance framework provide a solid foundation to support the Health Care Plan's proposed programs to ensure they comply with applicable laws, regulations, contracts, and policies.

SUBTASK 6.2 – Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

OVERALL CONCLUSION

Overall, Broward County partially meets the expectations of Subtask 6.2. Based on interviews and reviews of audit results, the County requires improvement in implementing program internal controls to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. Based on some last revised dates since 2015, it appears that policies and procedures are not reviewed and revised within a reasonable period. Although the County corrected the errors during the audit, the 2026 Single Audit Report identified two deficiencies related to grant reporting and management internal controls.

Although this subtask is partially met, it appears that the overall internal control environment can be improved to ensure that the new surtax health care program will include internal controls that are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

To address the requirement of this subtask, the MJ Team interviewed individuals in the following positions:

- County Auditor
- Director, Office of Management and Budget
- Evaluation and Planning Administrator, Evaluation and Planning Section / Health Services Administration
- Health Care Services Administrator, Health Care Services
- Program Project Coordinator Senior, Health Care Services
- Chief Deputy County Attorney
- Deputy County Administrator

The management of an organization is responsible for maintaining an effective system of program internal controls. To address the requirements of this subtask, the MJ Team reviewed the program internal control environment in the areas of documented policies and procedures, internal and external audit results, and interviews regarding internal controls.

Overview of Key Internal Controls Per County Administration

Based on interviews and the compliance testing for the sample projects tested in Subtask 1.6, following are examples of key internal controls identified.

Purpose and Evidence Base

Subtask 1.6 summarizes the internal controls the County indicated is maintained across the procurement, contracting, payment, and monitoring functions. It draws on interviews from the Director and Deputy Director of Purchasing, the Human Services RFP Coordinator, the Deputy County Administrator, the Chief Deputy County Attorney, and Community Partnerships health care, evaluation, and quality staff, supplemented by the written framework in Administrative Code Chapters 21 and 23, the HSD operational policy suite, and the Standard Terms for unit of service funding agreements.

Control Environment

Internal controls include multiple layers of approval authority. Regarding contract approval, the Board awards contracts over $500,000; the Director of Purchasing awards below that threshold and reports monthly to the County Administrator, the County Auditor, and the Board on delegated actions. In addition, the Office of the County Attorney approves contracts over $10,000.

Controls in Operation by Function

Requisition and funding. No procurement begins without a requisition encumbered against an approved budget. This precondition applies to services and to equipment purchases alike.

Solicitation. The Purchasing Division selects the procurement method after consultation with the using agency, performs sufficiency reviews of specifications, conducts vendor outreach, and checks state and cooperative contract sources before going to market. Competitive workflows are embedded in the BPro e-bidding system, which enforces process steps electronically. When only a single bid is received, the Division performs price or cost analysis and prepares a negotiation plan rather than awarding on the sole response.

HSD solicitation and evaluation. HSD advertises solicitations for 30 to 60 days with public notice in the Sun Sentinel and distribution through mailing lists that include the small business division. Five-member rating committees composed primarily of external raters score proposals independently in open, recorded sessions after signing conflict-of-interest forms. Funding recommendations require Commission approval.

Contract administration. PeopleSoft is a software application that tracks contract expirations and forces a disposition on each expiring contract. In addition, change orders follow tiered approval authority up to defined limits with an aggregate cap on the budgeted allowance. Another requirement is that vendor performance is evaluated in three stages, and evaluations are reviewed before new awards. The County recently established a Vendor Management Office to consolidate vendor oversight and monitor for timely vendor performance evaluations.

Receiving and payment. Receiving is segregated from purchasing. Payment requires a three-way match: the invoice must match the purchase order, which must match the contract, and match exceptions generate reports for resolution. For equipment, payment follows delivery,

installation, testing, and acceptance. Under the Standard Terms, HSD providers invoice monthly against units of service recorded in the Human Services Software System, with authorized signatures on file and County funding operating as payer of last resort.

Program monitoring. Community Partnerships administers a portfolio of approximately $45 million across 47 providers and 29 service categories. The Provide Enterprise system enforces billing caps and taxonomy limits at the transaction level. Staff analyze cost per client and utilization through Power BI. Providers receive annual monitoring using a tool aligned to national standards, monthly contacts, and desk monitoring. Findings result in corrective action plans with tracked resolution and repayments where warranted. HRSA audits the Ryan White program on a triennial cycle, most recently in 2022, with monthly project officer check-ins.

Acceptance of Grant Applications in Operation

Evidence from the interviews and the executed seven-award sample shows the intake and selection controls operating, not just written:

- HSD actually advertises solicitations for 30 to 60 days, publishes notice in the Sun Sentinel, and distributes through mailing lists that include the small business division, per the RFP Coordinator.
- Rating committees actually convene with five members, primarily external raters, who score independently in open, recorded sessions; funding recommendations then go to the Commission, per the RFP Coordinator.
- Every award in the sample traces to a completed competitive solicitation or an approved exception: AIDS Healthcare Foundation through the FY20 Ryan White RFP, Care Resource through the FY22 Housing Services RFP, the School Board through the FY25 General Fund RFP, and the Early Learning Coalition through a sole source request that the Commission actually approved at its September 8, 2022, meeting.
- HSD staff screening operates upstream of the committees: staff review submissions against the published checklist and financial standards before proposals reach quality rating, and disqualified proposals do not advance, according to the RFP Coordinator.

Compliance in Operation

The sample and testimony show compliance controls functioning across the contract lifecycle:

- Every executed agreement in the sample incorporates the Standard Terms, carrying the audit, records, invoicing, and withholding requirements into each contract as enforceable obligations rather than policy aspirations.
- The contract adjustment authority is in active, repeated use: the Broward Partnership agreement carries four amendments and nine contract adjustments, Care Resource one amendment and five adjustments, and the Early Learning Coalition three adjustments plus an exercised option-period renewal letter, each executed on the prescribed form by authorized officials.

- Payment discipline holds in the data: across the sampled purchase orders, total payments equal 100 percent of award for five vendors, 99.5 percent for one, and the remaining agreement is mid-performance, with no payments exceeding award amounts. The Deputy Director of Purchasing confirmed the countywide three-way match behind these results, with match exceptions surfaced in reports.
- Monitoring produces consequences: Community Partnerships issues corrective action plans with tracked resolution and actual repayments where warranted, and the system-enforced billing caps in Provide Enterprise block noncompliant charges at the transaction level.
- External compliance review occurs on schedule: HRSA audited the Ryan White program most recently in 2022 on its triennial cycle, with monthly project officer check-ins between audits.
- Cooperative pricing compliance is practiced, not just permitted: the County actually purchases pharmaceuticals at national and state discount rates through BARC's MMCAP membership.

Summary

The controls in operation cover the full transaction lifecycle: funds are encumbered before solicitation, competition is systematized and documented, evaluation is independent and recorded, awards above defined thresholds require Board action, contract changes and expirations are system-tracked with tiered approvals, payment is conditioned on a three-way match and acceptance, and post-award monitoring combines system-enforced billing limits, analytics, scheduled monitoring, and corrective action follow-through. The written framework behind these practices receives scheduled maintenance through the annual legislative review cycle. The sample corroborates the design: each award traces to a completed competitive process or Commission approved exception, adjustments run through the prescribed authorities, and payments stay within award.

Policies and Procedures

The County provided various financial and operational administrative-level policies and procedures which the MJ Team reviewed for relevant content and timely revisions as summarized in **Figure 6-2**. Based on some last revised dates since 2015 and information provided by County staff, some policies and procedures are not reviewed and revised within a reasonable period. The “Effective Date” is the date on which the latest revision was approved and the “Date Last Reviewed” was the date on which the prior version was approved. County administration confirmed that the CAPPs are generally scheduled to be reviewed every two or three years (“Date Due for Review” is noted on the policy). The policies and procedures, as noted in **Figure 6-2**, were overdue for review when they were updated earlier this year.

Title	Effective Date	Last Revised Date	Purpose
1.1 Accounts Payable	07/13/2026	05/23/2018	Establish and communicate standards and procedures for processing supplier payments for purchases of goods and services.
2.12 Performance Measurement	07/09/2026	06/23/2015	Establish procedures for establishing performance measures, agency goal statements, and the quarterly and annual reports. Measures shall be identified in the Performance Measure Reporting System and submitted to OMB. Report results quarterly to OMB. Each agency has an assigned "Agency Preparer" and "Agency Approver" to approve the reported data. If the cumulative measure deviates from the prior years' actual by 15 percent or more, the variance must be explained in the "Annual Report Note". Authority reference includes 901.35 Hospital Care for Indigents.
2.4 Forecasting Expenditures and Revenues	07/09/2026	05/06/2016	To forecast expenditures and revenues and to take corrective management actions as needed.
Chapter 21 Procurement Code	06/13/2023, 06/10/2025	02/23/2021	Establish a unified procurement system with centralized responsibility for its administration; and to provide economy, efficiency, and consistency in County procurement activities. The County Administrator appoints the Evaluation Committee for each RFP, RLI, and RFQ. The County Attorney must approve all contracts for $10,000 or more. Every construction contract must have a change order budget not to exceed five percent of the total contract amount unless otherwise approved by the Board. The County shall comply with federal or state law or grant requirements, if there is a conflict with the Procurement Code.
1. Human Services Procurement	05/01/2025	05/01/2025	Provide guidelines for administering the procurement process to fund human services and support programs and projects for Request for Proposal (RFP)/Request for Application (RFA)/Request for Letters of Interest (RLI) applications. It is the policy to conduct a competitive procurement process.
2. Human Services Rating/ Review Committee	09/06/2024	09/06/2024	Provide guidelines for recruiting and selecting RFP, RFA, and RLI rating/review committee members. It is the policy to recruit qualified subject matter experts to work with the Human Services Department in the review of applications submitted in response to an RFP/RFA/RLI.
9. Human Services Funding Recommendations Process	02/01/2026	02/01/2026	Provide guidelines for human services funding recommendations that are objective, transparent, and in the best interest of Broward County. It is the policy of Human Services to provide a standardized and objective process for recommending funding awards in the selection and funding level decisions for applicants of

Title	Effective Date	Last Revised Date	Purpose
			competitive solicitations for human services per RFP/RFA/RLI. Each proposal undergoes several levels of review including the program budget, quality review of the program, and applicant's responsibility to provide the services.
2.4 Forecasting Expenditures and Revenues	07/09/2026	05/06/2016	To forecast expenditures and revenues and to take corrective management actions as needed.

FIGURE 6-2: *Summary of Key Policies Provided.*
SOURCE: *Broward County.*

External Audit Reports

The MJ Team reviewed the County's external audit reports for the Fiscal Years 2024 and 2025 to determine if the external auditors had identified internal control weaknesses that impact program internal controls. During an audit of a governmental entity, independent auditors perform procedures and issue reports that address the entity's internal controls. In addition to the financial statement audit, the Compliance Section of an external audit report includes various reports required by Government Audit Standards. These compliance reports address the County's internal control over financial reporting and the external auditor's tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of these reports is solely to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. These reports are an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance. The audit report includes the following internal control definitions:

- **A deficiency** in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements or noncompliance on a timely basis.
- **A material weakness** is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements or noncompliance will not be prevented or detected and corrected on a timely basis.
- **A significant deficiency** is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Figure 6-3 presents the audit results for FY2024 and FY2025 noting significant deficiencies related to reporting grant expenditures and maintaining grant eligibility records for one program. Both deficiencies were resolved during the audit.

Report Name	Purpose	Fiscal Year Ended September 30, 2025, Financial Report Dated 3/27/2026 & Single Audit Report Dated 6/12/2026	Fiscal Year Ended September 30, 2024, Financial Report Dated 3/27/2025 & Single Audit Report Dated 6/12/2025
Independent Auditor's Report on Audit of the Financial Statements	Report an opinion on whether the financial statements fairly present in all material respects, the County's financial position.	Financial statements fairly present, in all material respects, the County's financial position.	Financial statements fairly present, in all material respects, the County's financial position.
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	Express opinion on the County's compliance with law and regulations for its major Federal programs. Report deficiencies in internal control over compliance considered to be a material weakness.	Compliance in all material respects with requirements that could have a direct material effect of major federal programs and state projects.	Compliance in all material respects with requirements that could have a direct material effect of major federal programs and state projects.
Independent Auditor's Report on Schedule of Expenditures of Federal Awards and State Financial Assistance		Schedule presents fairly, in all material respects, the expenditures of federal awards and State financial assistance.	Schedule presents fairly, in all material respects, the expenditures of federal awards and State financial assistance.
Schedule of Findings and Questioned Costs	Schedule which lists the major Federal programs audited and any findings.	Significant deficiencies identified; no material weaknesses.	No findings.
	IC2025-002 Grant Eligibility Records: ***Finding:*** For the audit of the State Project 60.014 – Homeless Challenge Grant, the County department did not maintain sufficient documentation to support the Annual Median Income (AMI) eligibility determinations for several participants selected for testing. The information was subsequently obtained during the audit.	**IC 2025-001 – Schedule of Expenditures (SEFA) Reporting:** ***Finding:*** Expenditures initially reported for the 97.036 Disaster Grants – Public Assistance program were significantly understated in the SEFA. The error was corrected during the audit.	
	Recommendation: Establish and implement effective internal controls over eligibility verification. Consider implementing standardized eligibility verification procedures, requiring timely submission of supporting documentation from service providers, performing supervisory	***Recommendation:*** Strengthen internal controls over SEFA preparation by implementing a formalized year-end reconciliation process to ensure all federal expenditures are identified, reviewed, and reconciled prior to SEFA submission. Additionally, staff should receive training on Uniform Guidance requirements, including internal	

Report Name	Purpose	Fiscal Year Ended September 30, 2025, Financial Report Dated 3/27/2026 & Single Audit Report Dated 6/12/2026	Fiscal Year Ended September 30, 2024, Financial Report Dated 3/27/2025 & Single Audit Report Dated 6/12/2025
	reviews, and providing training to staff and service providers on documentation requirements outlined in the State Project Compliance Supplement.	control expectations per regulations 2CFR 200.510(b) and 2CFR200.303.	
Summary Schedule of Prior Audit Findings	Schedule which describes the status of any prior audit findings on Federal programs.	No prior year findings.	No prior year findings.

FIGURE 6-3: *Summary of external auditor's assessment of internal controls.*
SOURCE: *County's Comprehensive Annual Financial Reports.*

Internal Audit Function

The County Auditor reports to the County Commission and has the discretion to determine what audits to perform and which agencies to audit, using a risk assessment process to evaluate various factors. The County Commission can also direct reviews. The County Auditor conducts an annual risk assessment and maintains the Audit Plan and internal audit reports on the website.

The County Auditor's services include:

- **Compliance Audits:** Review processes to evaluate conformity with policies, procedures, laws, regulations and/or terms and conditions of county contracts with particular emphasis on financial aspects of agreements. Includes: 1) evaluating the effectiveness and applicability of internal controls; 2) providing recommendations to the Board to improve and enhance the County's internal controls; and 3) reviewing County policies, procedures, and practices to identify recommendations for improvement.
- **Performance Audits:** Focus is on issues involving the efficiency and effectiveness of County agencies and programs, with an objective to reduce program cost and increase programs benefits or outcomes. Includes reviewing operations to identify wasteful and duplicative practices and assess the extent to which programs achieve desired results and benefits.
- **Business Advisory Services:** Include providing advisory services to Selection and Negotiation committees and staff in the process of obtaining goods and services. Auditor participation is intended to oversee adherence with County procurement policies and procedures and assist staff in obtaining fair and reasonable agreements, and financial analysis in support of litigation.

In 2024, the County conducted a special review of a health care pilot project. The Broward County Preventive Health Care Screenings Pilot Project (Pilot Project) began on May 1, 2023, with the goal to provide Broward County residents with preventative cardiac screenings utilizing Computer Tomography (CT) machines and other diagnostic modalities. The Pilot Project, which transitioned to an expansion of the Heart Project, is funded by Broward County and screening tests are provided by the Broward Health Medical Center (Broward Health), Broward Health North, Baptist Health, Holy Cross Hospital, and Cleveland Clinic Hospital. Broward County has agreements with two entities to provide project administration and consulting services for the Pilot Project. The objective of the special limited scope review was to analyze and report on various aspects of the Pilot Project. The objective was not intended to reach a conclusion on viability and advisability of continuing or expanding the Pilot Project. **Figure 6-4** presents the audit results for the special health care audit.

Report Name	Key Findings	Recommendations
Special Review of the Broward County Preventive Health Care Screenings – Pilot Project dated April 15, 2024	The coronary computer tomography (CCTA) test is not universally accepted in the medical industry. (#1)	None. For disclosure purposes only.
	There is no process in place to verify that an applicant is a County resident. (#3)	3A. Work with third party service providers to develop a list of valid and acceptable documentation that should be used to verify residency. 3B. Require third party service providers to obtain and verify residency and maintain the records.
	Some expenditures submitted by third party service providers are not supported by adequate documentation. (#5)	5A. Require all entities receiving funds to retain detailed, complete, and accurate supporting documentation. 5B. Require all entities to comply with applicable contract requirements and County policies and procedures regarding supporting documentation.

FIGURE 6-4: *Summary of three of eight internal audit findings for the special review.*
SOURCE: *Internal Audit Reports.*

RECOMMENDATION 6.2 – Continue to establish and implement policies and procedures and staff training to determine that program internal controls are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

SUBTASK 6.3 – Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

OVERALL CONCLUSION

Overall, Broward County meets the expectations of Subtask 6.3. Based on information obtained from interviews and the review of the status of corrective actions taken for recent audit recommendations, program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

To address the requirement of this subtask, the MJ Team interviewed individuals in the following positions:

- County Auditor
- Chief Deputy County Attorney
- Deputy County Administrator

Implementation Status of Corrective Actions

A summary of the management responses and corrective actions implemented follows in **Figures 6-5** through **6-7.** As shown in these figures, the County has responded to the audit recommendations and implemented corrective actions in a timely manner.

PER SINGLE AUDIT REPORT - IC2025-002 – Grant Eligibility Records		
Audit Report	**Recommendation: Establish and implement effective internal controls over eligibility verification. Consider implementing standardized eligibility verification procedures, requiring timely submission of supporting documentation from service providers, performing supervisory reviews, and providing training to staff and service providers on documentation requirements outlined in the State Project Compliance Supplement.**	**Corrective Actions Status:** Significantly Completed since 6/12/2026 **Timely: Yes**
Single Audit Report dated June 12, 2026	***Corrective Actions by the County:*** The County implemented the recommendations in support of the enhanced eligibility verification procedures including the standardized verification checklist and internal staff training logs. The training was provided to the County's Housing Options Solutions and Supports Division (HOSS) staff on July 27, 2026, and is being provided to external partners over the next several weeks (training dates August 14, 2026, through September 24, 2026). This training will be recorded and available to providers for new staff or as a refresher. ***Supporting documents provided:*** Training agenda, Training curriculum, Challenge Grant Checklist, Challenge Grant Procedure (draft), Sustainability Calculation Form – provided in both pdf and in Excel form to show	

PER SINGLE AUDIT REPORT - IC2025-002 – Grant Eligibility Records		
Audit Report	**Recommendation: Establish and implement effective internal controls over eligibility verification. Consider implementing standardized eligibility verification procedures, requiring timely submission of supporting documentation from service providers, performing supervisory reviews, and providing training to staff and service providers on documentation requirements outlined in the State Project Compliance Supplement.**	**Corrective Actions Status: Significantly Completed since 6/12/2026** **Timely: Yes**
	coding to automatically calculate AMI, Sign in sheet dated July 27, 2026, for training of the HOSS team which processes Challenge Grant requests	

FIGURE 6-5: *Summary of audit responses and corrective actions status.*
SOURCE: *Broward County documentation to support management responses.*

PER SINGLE AUDIT REPORT - IC 2025-001 – Schedule of Expenditures (SEFA) Reporting		
Audit Report	**Recommendation: Strengthen internal controls over SEFA preparation by implementing a formalized year-end reconciliation process to ensure all federal expenditures are identified, reviewed, and reconciled prior to SEFA submission. Additionally, staff should receive training on Uniform Guidance requirements, including internal control expectations per regulations 2CFR 200.510(b) and 2CFR200.303.**	**Corrective Actions Status: Significantly Completed since 6/12/2026** **Timely: Yes**
Single Audit Report dated June 12, 2026	***Corrective Actions by the County:*** Broward County addressed the deficiency by correcting the understated ALN 97.036 expenditures in the final SEFA and implementing a comprehensive set of improvements to prevent recurrence. These actions included establishing a strengthened SEFA preparation and reconciliation protocol, enhancing coordination among Accounting, Emergency Management, and BSO, and requiring mandatory pre-year-end reconciliations for all relevant activity. The County also formalized its SEFA preparation and year-end reconciliation policy, introduced new internal control measures such as reconciliation checklists and verification procedures, increased supervisory oversight, and instituted annual Uniform Guidance training with refresher sessions to ensure staff remain compliant with federal requirements. Together, these corrective steps created a more robust, documented, and accountable process for tracking and reporting federal disaster-grant expenditures. ***Supporting documents provided:*** *Internal SEFA Preparation and Reconciliation Policy Dated July 29, 2026, and SEFA Checklist effective July 30, 2026, which provides step-by-step procedures ensuring accuracy and completeness prior to SEFA submission.*	

FIGURE 6-6: *Summary of audit responses and corrective actions status.*
SOURCE: *Broward County documentation to support management responses.*

PER INTERNAL AUDIT – Special Review of the Broward County Preventive Health Care Screenings Pilot Project		
Audit Report	**Recommendations Reviewed by the MJ Team: See below.**	**Corrective Actions Status: Implemented Applicable Recommendations; No Detailed Status** **Timely: Yes**
Internal Audit Report dated April 15, 2024 ***Follow-Up Report dated August 21, 2024***	***Corrective Actions by the County:*** The County Auditor's special review of the original heart pilot project was presented at the April 16, 2024, Commission meeting, and the follow-up report was presented at the September 5, 2024, meeting. As the follow-up report indicates, of the 17 original recommendations by the County Auditor, 10 were implemented, three were partially implemented, and four (7A, 7B, 7C, and 7D) were not implemented. The follow-up report details how the recommendations were implemented. ***Recommendations Reviewed by the MJ Team:*** 3A. Work with third party service providers to develop a list of valid and acceptable documentation that should be used to verify residency. Implemented per Audit Report; no details. 3B. Require third party service providers to obtain and verify residency and maintain the records. Implemented per Audit Report; no details. 5A. Require all entities receiving funds to retain detailed, complete, and accurate supporting documentation. Implemented per Audit Report; no details. 5B. Require all entities to comply with applicable contract requirements and County policies and procedures regarding supporting documentation. Implemented per Audit Report; no details. ***Recommendations Not Implemented:*** As stated in an August 30, 2024, memorandum from the County Auditor ("Additional Material – Information") indicates, the four recommendations that were not implemented (7A, 7B, 7C, and 7D) were inconsistent with the program structure and implementing the recommendations would have created unnecessary legal risk. That memorandum was included in the agenda item presented to the County Commission. The legal concerns that precluded implementation of 7A, 7B, 7C, and 7D related to the structure of the original pilot program, which was intentionally designed not to include follow-up treatment data to avoid the legal complexities of human subject research that requires prior review and approval by an Institutional Review Board in advance, pursuant to 45 C.F.R. 46. In the current heart project being administered by Cleveland Clinic through grant funding provided by the County, the program was redesigned to allow follow-up treatment data by contractually requiring Cleveland Clinic to conduct any required Institutional Review Board review and approval.	

FIGURE 6-7: *Summary of audit responses and corrective actions status.*
SOURCE: *County Auditor's follow-up report.*

In conclusion, the County's current infrastructure demonstrates that the administration takes reasonable and timely corrective actions to address significant noncompliance findings. This indicates the likelihood that the administration will also timely address any noncompliance issues reported as a result of the planned periodic re-evaluations, annual reviews, and independent biennial audits of the Health Care Plan.

SUBTASK 6.4 – Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

OVERALL CONCLUSION

Subtask 6.4 is met. To address the requirements of this subtask, the MJ Team interviewed the Chief Deputy County Attorney and the Deputy County Administrator to understand the actions the County took to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations. We also requested a copy of board minutes, the surtax ordinance, and the County Health Care Plan, which served as the basis for the surtax ordinance.

The County took reasonable and timely steps to assess whether its planned uses of the surtax complied with the statute by involving the CAO during program development, reviewing the proposed Health Care Plan for compliance with the statute, confirming that the Plan included the required statutory elements, and obtaining BOCC approval of Ordinance 2026-15 to levy the surtax subject to voter approval.

Statutory Compliance

Section 212.055(4), *Florida Statutes* authorizes certain counties with populations of at least 800,000 to levy a discretionary sales surtax of up to 0.5 percent to fund indigent care and trauma center services, subject to required ordinance and voter approval provisions.

The statute requires the authorizing county to adopt a health care plan that funds a broad range of services for indigent and medically poor residents, including primary, preventive, and hospital care. The plan must also address services provided by a Level I trauma center, emphasize continuity of care in cost-effective settings, and include innovative health care programs that provide alternatives to traditional service delivery and funding methods.

The statute also establishes requirements for provider agreements, eligible resident definitions, trust fund administration, permitted disbursements, and biennial audits of surtax proceeds. Based on the MJ Team's review of these requirements, the County took reasonable and timely actions to determine whether the planned uses of surtax proceeds for Health Care Services, the Level I trauma center, and Innovative Health Care Programs are consistent with the Statute and the County's Health Care Plan.

The CAO reviewed the proposed Health Care Plan against the requirements of the Statute and sought guidance from the Florida Office of Attorney General regarding statutory terminology and the legality of medical equipment sharing arrangements through provider partnerships. The review helped ensure the Plan addressed key legal requirements, including annual funding for a Level I trauma center and a definition of indigency consistent with Florida law.

Figure 6-8 provides the MJ Team's comparison of statutory requirements with the County's Health Care Plan.

Section 212.055(4) Requirement	County Health Care Plan	Reasonably Compliant?
Health care services for qualified residents	Defines eligible populations, including indigent, medically poor, and approved participants in innovative programs.	Yes
Broad range of services, including primary, preventive, and hospital care	Includes primary/preventive care, cardiovascular prevention clinics, imaging services, and hospital care.	Yes
Level I trauma center services	Provides for required annual Level I trauma center funding and identifies Broward County trauma centers.	Yes
Continuity, cost-effectiveness, quality, and geographic access	Describes screening, referral, follow-up care, site accessibility, transportation, hours, and proximity to high-risk populations.	Yes
Required provider agreement terms	Discusses reimbursement based on service cost, indigent-care burden, charity care incentives, technology, trauma responsiveness, cost containment, and case management.	Yes
Innovative health care programs	Includes cardiac screening, imaging technology, mobile or alternative delivery options, and planned cancer screening.	Yes
Payer of last resort	States County funding applies only when services are not covered by existing public or private coverage.	Yes
Public access for government-owned hospitals	Requires government-owned hospitals receiving funds to provide public access consistent with Section 286.011, *Florida Statutes*, which relates to public-access standards for certain government-owned hospital governing board meetings where charity-care budgeting is discussed.	Yes

Section 212.055(4) Requirement	County Health Care Plan	Reasonably Compliant?
Trust fund administration and biennial audit	States funding must comply with Section 212.055(4), *Florida Statutes*, but the Plan does not fully describe trust fund custody, disbursement, or audit procedures, which are outlined in the surtax ordinance.	Yes

FIGURE 6-8: *The Health Care Plan outlines planned uses of the surtax, which are consistent with the provisions of the surtax statute.*
SOURCE: *Section 212.055(4), Florida Statutes and the Health Care Plan.*

If voters approve the surtax referendum in November, the CAO will advise the Plan's administering agency, develop provider agreement templates, and support contracts that include reporting requirements designed to ensure surtax proceeds are used only for statutorily permitted purposes.

Compliance will also be supported through the County's restricted-fund budget review process and the Plan's required biennial audit of surtax-funded programs and proceeds, with audit results reported to the County Commission and the chair of the Broward County Legislative Delegation.

BROWARD COUNTY MANAGEMENT RESPONSE

MONICA CEPERO, County Administrator
115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7354 • FAX 954-357-7360

August 27, 2026

McConnell & Jones, LLP
4828 Loop Central Drive, Suite 1000
Houston, Texas 77081

Re: Performance Audit of Broward County's Proposed Health Care Plan

To Whom it May Concern:

Broward County appreciates the opportunity to participate in the performance audit conducted by McConnell & Jones, LLP pursuant to Section 212.055(11), Florida Statutes, regarding the County's proposed Health Care Plan. We were impressed with the thoroughness of the review, and we welcome both the positive feedback on the County's existing programs and the recommendations regarding the implementation of the Health Care Plan, if approved by the voters at the General Election.

We were particularly pleased that the audit recognized that "the County's existing health care services demonstrate economies, efficiencies, and programmatic effectiveness that provide a solid foundation for implementing the Health Care Plan's health care services" and that the County has "the organizational capacity, staffing levels, and management practices needed to administer the proposed Health Care Plan effectively and efficiently." The County also appreciates the recommendations regarding the implementation of the proposed Health Care Plan, and we will be certain to look to incorporate those recommendations in the establishment of the program if the Health Care Plan is approved by the voters. As we have demonstrated, Broward County is and will remain committed to fiscal responsibility, accountability, transparency, and continuous improvement.

Broward County thanks McConnell & Jones for their thorough review and for recognizing the County's readiness to administer the Health Care Plan for the benefit of County residents.

Sincerely,

Monica Cepero
County Administrator

cc: Board of County Commissioners
Andrew J. Meyers, County Attorney
Robert Melton, County Auditor