



CITY OF
FORT LAUDERDALE

Venice of America

January 26, 2010

Hand – Delivered

Jennifer Jurado, Ph.D., Director
Broward County Environmental Protection
and Growth Management Department
Natural Resources Planning and Management Division
1 North University Drive, Suite 201
Plantation, Florida 33324

Subject: Special Report – Interlocal Agreement between Broward County and the City of Fort Lauderdale to Conduct a Feasibility and Design Study related to the Development of Alternative Water Supplies

Dear Dr. Jurado:

The Internal Audit Division has applied certain audit procedures, as discussed below, to the accounting records of the City of Fort Lauderdale (City) in order to determine compliance with the requirements applicable to the **Interlocal Agreement** as detailed in the accompanying schedule of revenues and expenditures for the period ending September 30, 2009. The management of the Public Works Department is responsible for the City's compliance with those requirements. Our responsibility is to determine whether the revenues and amounts received from Broward County were expended in accordance with the agreement and to determine compliance with those requirements based on our review.

We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements.

The results of our tests indicate that with respect to the items tested, the City complied in all material respects with the provisions of the agreement and the revenues and amounts received from Broward County were expended in accordance with the agreement.

With respect to the items not tested, nothing came to our attention that caused us to believe that the City had not complied in all material respects with those provisions.



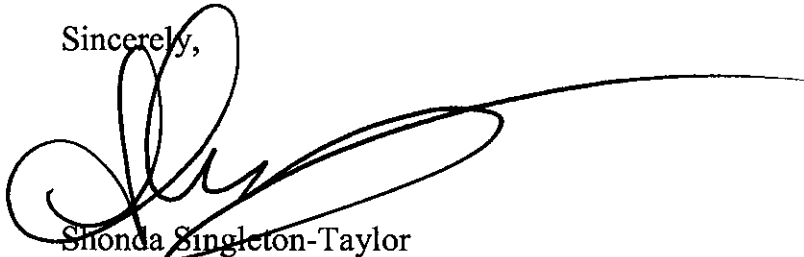
Dr. Jennifer Jurado

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Additionally, it was determined that there were no funds, including interest earned on such funds, due back to the County.

Sincerely,

A handwritten signature in black ink, appearing to read 'Shonda Singleton-Taylor', with a long, sweeping horizontal line extending to the right.

Shonda Singleton-Taylor

Acting Director, Office of Management and Budget

SST/RF/am/10-03/ROA No. 09/10-XX-01

Enclosure - Schedule

- c: Bertha Henry, County Administrator, Broward County Board of County Commissioners
George Gretsas, City Manager
Ted Lawson, Assistant City Manager
Allyson C. Love, Assistant City Manager
David Hebert, Assistant City Manager
Albert Carbon, Public Works Director
Miguel Arroyo, Wastewater Treatment Manager
Larry Teich, Environmental Resource Supervisor
Kathleen Gunn, Director of Grants and Legislative Affairs
Lynda Flynn, Interim Director of Finance/Treasurer
Dawn Johnson, Treasury Accountant II

**Interlocal Agreement between Broward County and
the City of Fort Lauderdale for Feasibility Study
Statement of Revenues and Expenditures
For the Period Ending 9/30/2009**

	<i>Broward County Contract</i>	<i>Required City's Match</i>	<i>Additional City Share</i>	<i>Total Program</i>
REVENUES:	P10661.454A	P10661.454	P10661.454	
<i>Intergovernmental</i>				
Broward County	\$125,000.00			\$125,000.00
		\$125,000.00	\$1,596.00	126,596.00
Total Revenues	<u>\$125,000.00</u>	<u>\$125,000.00</u>	<u>\$1,596.00</u>	<u>\$251,596.00</u>
EXPENDITURES:				
Engineering Services	\$125,000.00			\$125,000.00
		\$125,000.00	\$1,596.00	126,596.00
Total Expenditures	<u>\$125,000.00</u>	<u>\$125,000.00</u>	<u>\$1,596.00</u>	<u>\$251,596.00</u>
Excess of Revenues Over - (Under) Expenditures				<u><u>\$0</u></u>

Index Code	Fund
P10661.454A	Water & Sewer General Capital Projects - Integrated Water Resource Plan Grant
P10661.454	Water & Sewer General Capital Projects

No funds, including interest earned on such funds, are due back to the County.