



January 14, 2003

Michael F. Elwell, Director
Children's Services Administration Division
115 South Andrews Avenue, Room A360
Fort Lauderdale, FL 33301

**Subject: Special Report – 2001/2002 After School (F.L.A.S.H.) Program
Division Contract #02-CSAD-8261-1 - Agreement between
Broward County and the City of Fort Lauderdale**

Dear Mr. Elwell:

The Internal Audit Division has applied certain audit procedures as discussed below, to the accounting records of the City of Fort Lauderdale in order to determine compliance with the requirements applicable to the **After School (F.L.A.S.H.) Program Contract #02-CSAD-8261-1**, as detailed in the accompanying exhibit of revenues and expenditures for the period October 1, 2001 to September 30, 2002. The management of the Parks and Recreation Department is responsible for the City of Fort Lauderdale'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 of Fort Lauderdale's compliance with those requirements.

Mr. Michael F. Elwell

Page 2

1/13/03

The results of our tests indicate that, with respect to the items tested, the City of Fort Lauderdale, Parks and Recreation Department, 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 the Parks and Recreation Department had not complied, in all material respects, with those provisions. Additionally, it was determined that there were no funds, including interest earned on such funds, due back to the County.

Sincerely,

Allyson C. Love
Internal Audit Director

ACL/cs/03-06

Enclosure - Exhibit A

c: Floyd T. Johnson, City Manager
Bud Bentley, Assistant City Manager
Greg Kisela, Assistant City Manager
Ernest W. Burkeen, Director of Parks and Recreation
Damon Adams, Director of Finance

City of Fort Lauderdale
After School (F.L.A.S.H.) Program
Contract No. 02-CSAD-8261-1
Statement of Revenues and Expenditures
For the Year Ended September 30, 2002

	CSAD Contract Award	Actual
REVENUES:		
<i>Intergovernmental</i>		
Broward County	\$50,000	\$50,000
<i>Other</i>		
FLASH Subsidized		4,740
<i>Total Revenues</i>		\$54,740
EXPENDITURES:		
Distributive Labor		74,490
Benefits		3,006
Recreation Program		1,385
Recreation Equipment/Supplies		2,751
Office Equipment & Supplies		426
Certification Training		38
Other Supplies		1,234
<i>Total Expenditures</i>		\$83,330
<i>Excess of Revenues Over - (Under) Expenditures</i>		(\$28,590)