



February 11, 2004

Certified Return Receipt 7002 2410 0000 0594 3085

Mary A. Becht, Director
Broward Cultural Affairs Division
100 South Andrews Avenue
Fort Lauderdale, FL 33301-1829

**Re: Special Report – Community Arts & Education Program FY02/03 ArtReach Project, BCAC # CAE03-2003
Agreement between Broward County and the City of Fort Lauderdale**

Dear Ms. Becht:

The Internal Audit Office has applied certain audit procedures as discussed below, to accounting records of the City of Fort Lauderdale (herein “City”) in order to determine compliance with the requirements applicable to the **Community Arts & Education Program – ArtReach Project**, as detailed in the accompanying exhibit of revenues and expenditures, for the period ending September 30, 2003. The management of the Parks & Recreation 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 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 test indicate that, with respect to the items tested, the City’s 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 and Broward County specifications.

Mary A Becht

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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/rm/04-03/ROA 0304-XX-08

Enclosure- Exhibit

Cc: Alan Silva, City Manager
Bud Bentley, Assistant City Manager
Ernest W. Burkeen, Parks and Recreation Director
Terry Sharp, Finance Director

City of Fort Lauderdale
 Artreach Project - BCAC #CAE03-2003
 Statement of Revenues and Expenditures
 For Year Ended September 30, 2003

	Broward County Contract	Required City Match	Additional City Expenditures	Total Program
Revenues				
<u>Intergovernmental</u>				
Broward County-Cultural Affairs Council	\$ 15,830.00			\$ 15,830.00
Miscellaneous Grant Reimburse		\$ 15,830.00		15,830.00
Total Revenues	\$ 15,830.00	\$ 15,830.00	\$ -	\$ 31,660.00
Expenditures				
Outside Professional Services - Artistic	\$ 15,719.00			\$ 15,719.00
Personnel - Other		\$ 10,787.00	\$ 171.48	10,958.48
Marketing	111.00	982.00		1,093.00
Remaining Operating Expenses		4,061.00		4,061.00
Total Expenditures	\$ 15,830.00	\$ 15,830.00	\$ 171.48	\$ 31,831.48
Excess of Revenues Over - (Under)	\$ -	\$ -	\$ (171.48)	\$ (171.48)