



March 10, 2005

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

Subject: Special Report – Design Arts Program #DAP 03-2004 – Riverwalk Park Kiosk and Signage Design Project Grant 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 the accounting records of the City of Fort Lauderdale (City) in order to determine compliance with the requirements applicable to the **Design Arts Program Grant**, as detailed in the accompanying exhibit of revenues and expenditures for the period ending September 30, 2004. The management of the Parks and 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 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 with the provisions of the agreement and the revenues and amounts received from Broward County were expended in accordance with the agreement with the exception of services were performed past grant expiration date, design team invoice did not detail hours and rates of pay for staff/members, and a wayfinding plan for Riverwalk Park was not done as follows.

Article 3: Term and Time of Performance states the term of this Agreement shall begin on the date it is fully executed by both parties and shall end on September 30, 2004.

Ms. Mary A. Becht

Page 2

3/10/05

Article 9, Section 9.6 states the Special Report shall include all financial requirements for the entire scope of the services or project covered by the Agreement, even if a part of the services or project was performed during the previous fiscal year(s) or continue past the end of Contractor's current fiscal year.

Exhibit A-III Required documentation of services rendered states Contractor shall provide, as an attachment to the units of service invoice, a brief description of activities and programs, and list the hours the staff worked, and the rate of pay for each staff and design team member during the period covered by the invoice...

Exhibit A-I, Part D states Contractor agrees to complete as Part (D), a final narrative report describing the municipality's proposed Riverwalk Park Kiosk and Signage Design Project including the design and proposed of the kiosks, and a wayfinding plan for Riverwalk Park. Final submission for the above is due no later than thirty (30) calendar days following the expiration of this Agreement.

Our audit determined the project has been completed; however, part of the services on the project was performed subsequent to September 30, 2004. Some of the public meetings/workshops (August 26 and 28, 2004) were held during the grant period; however, others were held October 11, 27 and 28, 2004. Final conceptual designs, drawings, cost estimates, and final narrative report was not provided until the end of October 2004. A wayfinding plan for Riverwalk Park was not done. Furthermore, Glavovic Studio Inc.'s invoice was lump sum; thus, did not detail hours and rates of pay for members.

In conclusion, Internal Audit has determined \$10,000, plus interest, may be due back to the County, if the County held to the strict interpretation of the above terms and conditions.

Sincerely,

Allyson C. Love
Director, Office of Management and Budget

ACL/cs/05-11/ROA 04/05-XX-04

Enclosure – Exhibit

c: George Gretsas, City Manager
Kathleen Gunn, Assistant City Manager
Stephen Scott, Assistant City Manager
Phil Thornburg, Parks and Recreation Director
Ray Mannion, Interim Finance Director
Ann Kelleher, Assistant to the City Manager

City of Fort Lauderdale
 Design Arts Program #DAP03-2004 - Riverwalk Park Kiosk and Signage Design Project
 Statement of Revenues and Expenditures
 For the Year Ended September 30, 2004

	<i>Broward County Contract</i>	<i>Total Program</i>
REVENUES:		
<u>Intergovernmental</u>		
Broward Cultural Council	\$10,000	\$10,000
Total Revenues	<u>\$10,000</u>	<u>\$10,000</u>
 EXPENDITURES:		
<u>Outside Professional Svcs.</u>		
Artistic	\$10,000	\$10,000
Total Expenditures	<u>\$10,000</u>	<u>\$10,000</u>
Excess of Revenues Over - (Under) Expenditures		<u>\$0</u>