



March 28, 2005

Hand Delivered

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

**Re: Special Report - Education and Community Development Program  
Grant Number ECD07-2004, Project Title: Artwork 2004  
Agreement between Broward County and City of Fort Lauderdale, Florida**

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 **Education and Community Development Program Artwork 2004**, as detailed in the accompanying exhibit of revenues and expenditures, for the period ending September 30, 2004. 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 tests 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

Director, Office of Management and Budget

ACL/RF/cs/05-13/ROA 0405-XX-05

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  
Dawn Johnson, Treasury Accountant  
Elise Hogan, Treasury Accountant

City of Fort Lauderdale  
 Education and Community Development - Grant #ECD07-2004  
 Artwork 2004 Project  
 Statement of Revenues and Expenditures  
 For the Year Ended September 30, 2004

	<b>Broward County Contract</b>	<b>Required City's Match*</b>	<b>Additional City Expenditures*</b>	<b>Total Program</b>
<b>REVENUES:</b>				
<b><u>Intergovernmental</u></b>				
Due from Broward Cultural Council	\$17,100.00			\$17,100.00
CD1099-Fund 108		\$16,612.32		\$16,612.32
GARTREACH04-Fund 129		\$487.68		\$487.68
<b>Total Revenues</b>	<b><u>\$17,100.00</u></b>	<b><u>\$17,100.00</u></b>		<b><u>\$34,200.00</u></b>
<b>EXPENDITURES:</b>				
Outside Professional Services-Artistic	\$13,980.00	\$12,636.00		\$26,616.00
Personnel-Artistic		\$4,464.00	\$2,005.33	\$6,469.33
Personnel - Other	\$1,104.49		\$1,389.57	\$2,494.06
Marketing	\$273.00			\$273.00
Remaining Operating Expenses	\$1,742.51		\$7,511.78	\$9,254.29
<b>Total Expenditures</b>	<b><u>\$17,100.00</u></b>	<b><u>\$17,100.00</u></b>	<b><u>\$10,906.68</u></b>	<b><u>\$45,106.68</u></b>
<b>Excess of Revenues Over - (Under) Expenditures</b>				<b><u>(\$10,907)</u></b>

\*City Match & Additional City Expenditures under CD1099 with the exception of \$487.68 GARTREACH04.