



January 25, 2007

Hand Delivered

Robert Harbin, Director
Broward County Parks and Recreation Division
950 NW 38 Street
Oakland Park, FL 33309

Subject: Special Report – Broward County SWIM Central Grant Program
Project No. FTL-S-001: Riverland Park Aquatic Center

Dear Mr. Harbin:

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 **SWIM Central Grant for Riverland Park Aquatic Center**, as detailed in the accompanying schedule of revenues and expenditures for period ending January 8, 2007. 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 with regard to 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 revenues and amounts received from Broward County were expended in accordance with the agreement and the City complied in all material respects with the provisions of the agreement.

However, with respect to Exhibit "A" Grant Program Guidelines, Section III. Required Documentation for Services Rendered and Article 2 Scope of Services, the City did not comply with the specific terms of the Agreement as follows:

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Exhibit A, Section III, paragraph C states, upon Project completion, Contractor shall also submit a site plan (as-built), list of construction facilities and improvements, and color photographs reflecting the work accomplished.

Article 2 Scope of Services, Section 2.3 states, Contractor agrees that the Project, when completed, shall be utilized for public instructional swimming uses. The dedication shall extend for a minimum of twenty-five (25) years and shall be recorded in the Official Records for Broward County, Florida, pursuant to Section 28.222, Florida Statutes....

Our audit determined there was no evidence to show that the site plan (as-built) for the entire Project had been submitted to the County. However, as-built sheet numbers C-3, C-4, C-5, and C-6 for Paving, Grading, Drainage and Water and Sewer have been submitted to the County. Thus, the recording in the Official Records pursuant to Section 28.222, Florida Statutes, to date has not occurred.

With respect to the items not tested, nothing came to our attention that caused us to believe the City had not complied, in all material respects with those other 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/07-04/ROA 06/07-XX-04

Enclosure - Schedule

c: George Gretsas, City Manager
Kathleen Gunn, Assistant City Manager
Stephen Scott, Assistant City Manager
David Hebert, Assistant City Manager
Phil Thornburg, Parks and Recreation Director
Albert Carbon, Public Works Director
Betty Burrell, Director of Finance
Elise Hogan, Treasury Accountant II
Lori Dimeolo, Parks and Recreation Administrative Assistant I

City of Fort Lauderdale
 Broward County SWIM Central Grant Program
 Project No. FTL-S-001: Riverland Park Aquatic Center
 Statement of Revenues and Expenditures
 For the Period Ending 1/8/07

	Broward County Contract	Required City's Match	Additional City Share*	Total Program
REVENUES:	P15240.339			
<u>Intergovernmental</u>				
Broward County	\$1,500,000.00	\$0.00		\$1,500,000.00
State FRDAP Grant			\$200,000.00	200,000.00
Housing and Urban Development Grants			1,543,797.00	1,543,797.00
<u>Non-Intergovernmental</u>				
			4,641,562.00	4,641,562.00
Total Revenues	<u>\$1,500,000.00</u>	<u>\$0.00</u>	<u>\$6,385,359.00</u>	<u>\$7,885,359.00</u>
EXPENDITURES:				
Land Acquisition			\$2,228,082.00	\$2,228,082.00
Construction	\$1,500,000.00	\$0.00	4,179,776.35	5,679,776.35
Total Expenditures	<u>\$1,500,000.00</u>	<u>\$0.00</u>	<u>\$6,407,858.35</u>	<u>\$7,907,858.35</u>
Excess of Revenues Over - (Under) Expenditures				<u>(\$22,499)</u>

* Notes:

Index Code	Funding Source	Amount
P15240.339A	State FRDAP Grant	\$200,000.00
CD1042 (CDBG)	Housing and Urban Development Grant	1,341,297.00
CD1109 (CDBG)	Housing and Urban Development Grant	202,500.00
P15240.340	General Obligation Bonds	1,689,175.00
P15245.340	General Obligation Bonds	2,228,082.00
P15240.324	Excise Tax Bonds	54,581.00
P15240.331	General Capital Projects	669,724.00
Total		\$6,385,359.00