



January 30, 2007

Certified Return Receipt #7004 1350 0000 2885 0056

Donald Burgess, Land Preservation Administrator
Environmental Protection Department
Biological Resources Division
115 South Andrews Avenue, Room A-240
Fort Lauderdale, FL 33301

Subject: Special Report – Broward County Challenge Grant Program
Project – George English Park Community Center

Dear Mr. Burgess:

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 **Broward County Challenge Grant Program – George English Park Community Center** as detailed in the accompanying exhibit of revenues and expenditures for the period ending October 31, 2006. 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 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.

Mr. Donald Burgess

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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/vf/07-05/ROA 06/07-XX-05

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
George English Park Challenge Grant
Statement of Revenues and Expenditures
For the Period Ending 10/31/06

	<i><u>Broward County Contract</u></i>	<i><u>Required City's Match</u></i>	<i><u>Additional City Share</u></i>	<i><u>Total Program</u></i>
REVENUES:				
<i><u>Intergovernmental</u></i>				
Broward County	\$442,763	\$110,691	\$228,755	\$782,209
<i>Total Revenues</i>	<u>\$442,763</u>	<u>\$110,691</u>	<u>\$228,755</u>	<u>\$782,209</u>
EXPENDITURES:				
Construction	\$442,763	\$110,691	\$228,755	\$782,209
<i>Total Expenditures</i>	<u>\$442,763</u>	<u>\$110,691</u>	<u>\$228,755</u>	<u>\$782,209</u>
<i>Excess of Revenues Over - (Under) Expenditures</i>				<u><u>\$0</u></u>