



June 8, 2007

Certified Return Receipt #7004 1350 0000 2885 0087

Sean McSweeney, EPC  
Broward Beautiful Program Manager  
Broward County Environmental Protection Department  
115 S. Andrews Avenue, Room A-240  
Fort Lauderdale, FL 33301

Subject: Special Report – Broward Beautiful GreenSHADE Grant No. G06\_05 for City of Fort Lauderdale project located at Lauderdale Memorial Park and Sunset Memorial Gardens

Dear Mr. McSweeney:

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 subject **Broward Beautiful GreenSHADE Grant No. 06\_05** as detailed in the accompanying exhibit of revenues and expenditures for the period ending April 30, 2007. The management of the Business Enterprises 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. It should be noted that although the project has been completed, the City has not yet invoiced the County for reimbursement (Section 3.5 of the grant agreement). Furthermore, Close-out Report demonstrating compliance with the approved project plans has been prepared, but has not yet been submitted to the County (Section 3.4 of the grant agreement).

Mr. Sean McSweeney

Page 2

6/8/07

With respect to the items not tested, nothing came to our attention that caused us to believe the Public Works 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/mr/07-12/ROA 06/07-XX-11

Enclosure – Schedule

c: George Gretsas, City Manager  
Kathleen Gunn, Assistant City Manager  
Stephen Scott, Assistant City Manager  
David Hebert, Assistant City Manager  
Jeff Modarelli, Economic Development Director  
Cate McCaffrey, Business Enterprises Director  
Betty Burrell, Director of Finance  
Dawn Johnson, Treasury Accountant II  
Julius Delisio, Business Enterprises Administrative Assistant II

City of Fort Lauderdale  
 Broward Beautiful GreenSHADE Grant No. 06\_05  
 Statement of Revenues and Expenditures  
 For the Period Ending 4/30/07

	<b><i>Broward County Contract</i></b>	<b><i>Required Match</i></b>	<b><i>Total Program</i></b>
<b>REVENUES:</b>			
Due from Broward County - Broward Beautiful * \$	5,322.00		\$ 5,322.00
Misc. Grant Reimbursement Received		\$ 5,370.00	5,370.00
<b><i>Total Revenues</i></b>	<u>\$ 5,322.00</u>	<u>\$ 5,370.00</u>	<u>\$ 10,692.00</u>
<b>EXPENDITURES:</b>			
Horticultural Supplies	\$ 5,322.00	\$ 5,322.00	\$ 10,644.00
<b><i>Total Expenditures</i></b>	<u>\$ 5,322.00</u>	<u>\$ 5,322.00</u>	<u>\$ 10,644.00</u>
<b><i>Excess of Revenues Over - (Under) Expenditures</i></b>			<b>** \$ <u>48.00</u></b>

Notes:

**Revenue:**

1 Carriage Services Sunset Memorial Gardens Building Fund	\$ 3,549.00
2 Perpetual Care Trust Fund	1,821.00
Misc Grant Reimbursement	<u>\$ 5,370.00</u>

Legend:

- \* Not yet invoiced by City to Broward County.
- \*\* Recommendation to return match revenues not expended to 2.