



February 5, 2008

Certified Return Receipt #7004 1350 0000 2885 0216

Sean McSweeney, 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 Butterfly Garden Grant No. BF47 for City of Fort Lauderdale project located at 1300 E. Sunrise Blvd. (NW side of Joe Wenger Sports Complex in Holiday Park)

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 **Broward Beautiful Butterfly Garden Grant No. BF47**, as detailed in the accompanying schedule of revenues and expenditures for the period ending January 25, 2008. The management of the Public Works 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. Sean McSweeney

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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/am/08-13/ROA No. 07/08-XX-06

Enclosure – Schedule

c: George Gretsas, City Manager
Kathleen Gunn, Assistant City Manager
Stephen Scott, Assistant City Manager
David Hebert, Assistant City Manager
Albert Carbon, Public Works Director
Phil Thornburg, Parks and Recreation Director
Ray Mannion, Director of Finance
Mary Ann Slough, Assistant to the City Manager, Grants Administration &
Legislative Affairs Office
Elise Hogan, Treasury Accountant II
Kris McFadden, Environmental Resource Supervisor
Gene Dempsey, Parks Supervisor - City Forester

City of Fort Lauderdale
Broward Beautiful Butterfly Garden Grant No. BF47
Statement of Revenues and Expenditures
For the Period Ending 1/25/08

	Contract Award	Actual	Total Program
REVENUES:	P11241.129		
<i>Intergovernmental</i>			
Due from Broward County-Broward Beautiful	\$ 500.00	\$ 500.00	\$ 500.00
<i>Total Revenues</i>	<u>\$ 500.00</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>
EXPENDITURES:			
Site Improvements - Plants		\$ 500.00	\$ 500.00
<i>Total Expenditures</i>		<u>\$ 500.00</u>	<u>\$ 500.00</u>
<i>Excess of Revenues Over - (Under) Expenditures</i>			<u>\$ -</u>