



October 8, 2008

Rec'd 10/8/8  
Joan Hubbard  
Hand Delivered

Bob Harbin, Director  
Broward County Parks and Recreation Division  
950 NW 38<sup>th</sup> Street  
Oakland Park, Florida 33309

Subject: Special Report – Broward Boating Improvement Program  
George English Park Dock Improvements Project

Dear Mr. Harbin:

The Internal Audit Division 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 Boating Improvement Program – George English Park Dock Improvements Project** as detailed in the accompanying exhibit of revenues and expenditures for the period ending September 30, 2008. 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 due 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 due from Broward County were expended in accordance with the agreement. 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. We also determined that there were no funds, including interest earned on such funds, are due back to the County.

Mr. Bob Harbin

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Sincerely,



Allyson C. Love

Director, Office of Management and Budget

ACL/RF/ads/08-34/ROA No. 07/08-XX-11

Enclosure – Exhibit

c: George Gretsas, City Manager  
Kathleen Gunn, Assistant City Manager  
Stephen Scott, Assistant City Manager  
David Hebert, Assistant City Manager  
Harry Stewart, City Attorney  
Phil Thornburg, Parks and Recreation Director  
Albert Carbon, Public Works Director  
Michael Kinneer, Director of Finance  
Lynda Flynn, City Treasurer  
Dawn Johnson, Treasury Accountant II

City of Fort Lauderdale  
 Broward Boating Improvement Program - George English Park Dock Improvement Project  
 Statement of Revenues and Expenditures  
 For the Period Ending 9/30/08

	<i>Broward County Contract</i>	<i>Required City's Match *</i>	<i>Additional City Expenditures</i>	<i>Total Program</i>
<b>REVENUES:</b>	P10347.339A			
<u><i>Intergovernmental</i></u>				
Broward County	\$103,000.00	\$103,000.00	\$0.00	\$206,000.00
<i>Total Revenues</i>	<u>\$103,000.00</u>	<u>\$103,000.00</u>	<u>\$0.00</u>	<u>\$206,000.00</u>
<b>EXPENDITURES:</b>				
Construction	\$103,000.00	\$103,000.00	\$0.00	\$206,000.00
<i>Total Expenditures</i>	<u>\$103,000.00</u>	<u>\$103,000.00</u>	<u>\$0.00</u>	<u>\$206,000.00</u>
<i>Excess of Revenues Over - (Under) Expenditures</i>				<u>\$0</u>

**\* Notes:**

<u>Funding Sources</u>	<u>Index Code</u>	<u>Amount</u>
Parks and Recreation Capital Projects	P10347.331	\$41,217.73
Park Impact Fees	P10347.129	61,362.15
Excise Tax Fund	P10347.344	420.12
		<u>\$103,000.00</u>