



November 14, 2008

rec'd 11-14-08
L. Frank

Hand Delivered

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

Subject: Special Report – Development and Construction of Riverwalk South Regional Park Project No. RWK-P-001

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 **Riverwalk South Regional Park 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 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 generally complied with the provisions of the agreement and the revenues and amounts due from Broward County were expended in accordance with the agreement. However, we did note the following.

- Shelters were not constructed at the project site (Exhibit A, Section II and Exhibit B). Furthermore, no written evidence was provided to support this modification was agreed to/approved by the County (Article 2, Sections 2.1-2.2 and Article 9, Section 9.9).

Mr. Bob Harbin

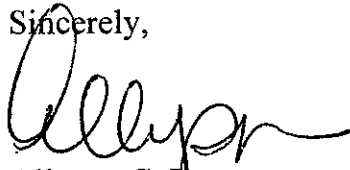
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- Quarterly reports of Small Disadvantaged Business Enterprise (SDBE) participation were not submitted to the County (Article 9, Section 9.3.5).

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.

Sincerely,



Allyson C. Dove

Director, Office of Management and Budget

ACL/RF/ads/09-02/ROA No. 08/09-XX-02

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
 Riverwalk South Regional Park Broward County Project No. RWK-P-001
 Statement of Revenues and Expenditures
 For the Period Ending 09/30/08

	<i>Broward County Contract</i>	<i>Required City's Match *</i>	<i>Additional City Funds *</i>	<i>Total Program</i>
REVENUES:	P10754.129			
<u><i>Intergovernmental</i></u>				
Broward County	\$1,000,000.00			\$1,000,000.00
FIND-Cultural and Recreation Grant			\$922,500.00	922,500.00
Capital Improvement Project		\$777,772.00	390,368.00	1,168,140.00
Stormwater Fund		185,386.00	31,516.00	216,902.00
Water and Sewer Revenue Bond		36,842.00	202,575.00	239,417.00
Total Revenues	<u>\$1,000,000.00</u>	<u>\$1,000,000.00</u>	<u>\$1,546,959.00</u>	<u>\$3,546,959.00</u>
EXPENDITURES:				
Construction	\$987,292.00	\$1,000,000.00	\$1,099,423.00	\$3,086,715.00
Design/Engineering Fees	9,860.00		403,614.00	413,474.00
Testing Services	225.00		9,538.00	9,763.00
Permit Costs	1,354.00		456.00	1,810.00
Administration	1,268.00		39,782.00	41,050.00
Total Expenditures	<u>\$999,999.00</u>	<u>\$1,000,000.00</u>	<u>\$1,552,813.00</u>	<u>\$3,552,812.00</u>
Excess of Revenues Over - (Under) Expenditures				<u><u>(\$5,853.00)</u></u>

* Notes:

City Match and Additional Funding Sources:

	<u>Index Code</u>	<u>Amount</u>
Capital Improvement Project	P10754.331	\$1,168,140.00
Stormwater Fund	P10754.470	216,902.00
Water and Sewer Revenue Bond	P10754.482	239,417.00
FIND-Cultural and Recreation Grant	P10754.129A	922,500.00
Total		<u><u>\$2,546,959.00</u></u>