



March 27, 2009

*David W. Bel*  
HISTORICAL COMMISSION ADMINISTRATOR

Hand Delivered

Peter Corwin, Assistant to the County Administrator  
Broward County Historical Commission  
151 SW 2<sup>nd</sup> Street  
Fort Lauderdale, Florida 33301-1829

**Subject: *Special Report – Historic Preservation Challenge Grant Agreement  
between Broward County and the City of Fort Lauderdale***

Dear Mr. Corwin:

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 **Historic Preservation Challenge Grant Program – South Side School Restoration**, as detailed in the accompanying schedule of revenues and expenditures for the period ending December 31, 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 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.

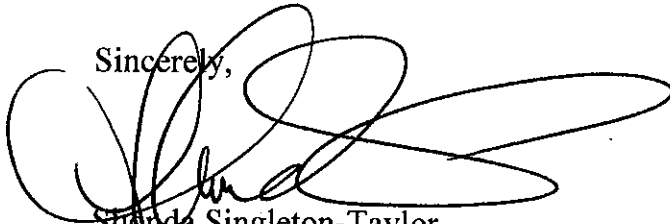
With respect to the items not tested, nothing came to our attention that caused us to believe the Parks and Recreation Department had not complied in all material respects with those provisions. Additionally, it was determined that there were no funds, including interest earned on such funds, due back to the County.

Mr. Peter Corwin

Page 2

3/27/09

Sincerely,

A large, stylized handwritten signature in black ink, appearing to read 'Shonda Singleton-Taylor', written over the word 'Sincerely,'.

Shonda Singleton-Taylor

Acting Director, Office of Management and Budget

SST/RF/am/09-12/ROA No. 08/09-XX-11

Enclosure – Schedule

c: George Gretsas, City Manager  
Ted Lawson, Assistant City Manager  
Allyson C. Love, Assistant City Manager  
Michael Kinneer, Director of Finance  
Lynda Flynn, City Treasurer  
Dawn Johnson, Treasury Accountant II  
Kathleen Gunn, Director of Grants and Legislative Affairs

**City of Fort Lauderdale**  
**Broward County Historical Preservation Challenge Grant - South Side School Restoration**  
**Statement of Revenues and Expenditures**  
**For the Period Ending 12/31/2008**

	<i><b>Broward County Contract</b></i>	<i><b>Required City's Match</b></i>	<i><b>Total Program</b></i>
<b>REVENUES:</b>			
<i><b>Intergovernmental</b></i>			
Broward County	\$78,375.00	\$0.00	\$78,375.00
<b>Total Revenues</b>	<u>\$78,375.00</u>	<u>\$0.00</u>	<u>\$78,375.00</u>
<b>EXPENDITURES:</b>			
Construction	\$69,719.00		\$69,719.00
Engineering Fees	8,656.00		8,656.00
<b>Total Expenditures</b>	<u>\$78,375.00</u>	<u>\$0.00</u>	<u>\$78,375.00</u>
<b>Excess of Revenues Over - (Under) Expenditures</b>	\$0.00	\$0.00	<u>\$0.00</u>