



CITY OF  
**FORT LAUDERDALE**

*Venice of America*

January 21, 2010

Certified Mail #7009 0080 0000 1175 3700

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

**Subject:** Special Report – Agreement between Broward County and the City of Fort Lauderdale for Water Safety Instruction/Education (SWIM Central)

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 **SWIM Central Grant** as detailed in the accompanying schedule of revenues and expenditures for the period ending September 30, 2009. The management of the Fire-Rescue Department and Grants and Legislative Affairs Office 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 did not comply with the following provisions of the agreement.

- Article 1 Scope of Services, Section 1.5: Signed waiver and release of liability forms for participants (minors).
- Exhibit "A": Submission of student rosters and minimum number of participants.
- Signed verification form by school to confirm each presentation took place and materials distributed to participants.

However, the City subsequently obtained written approval from the Broward County SWIM Central Director indicating they did not need to comply with certain provisions in the agreement for dry land presentations (Attachment). The revenues and amounts due from Broward County were expended in accordance with the agreement.



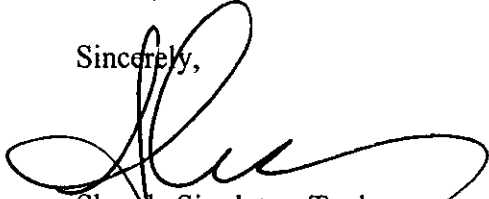
Mr. Bob Harbin

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With respect to the items not tested, nothing came to our attention that caused us to believe the City 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,



Shonda Singleton-Taylor  
Acting Director, Office of Management and Budget

SST/RF/am/10-02/ROA No. 09/10-XX-03

Enclosures – Schedule and Attachment

- c: Matthew Berman, SWIM Central Director, Broward County Parks and Recreation Division
- George Gretsas, City Manager
- David Hebert, Assistant City Manager
- Allyson C. Love, Assistant City Manager
- Ted Lawson, Assistant City Manager
- Jeffrey A. Justinak, Acting Fire Chief
- John Molenda, Division Chief
- Kathleen Gunn, Director of Grants and Legislative Affairs
- Tymira Mack, Public Safety Grants Manager
- Lynda Flynn, Interim Director of Finance/Treasurer
- Dawn Johnson, Treasury Accountant II



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 Accredited by the Commission for Accreditation of Parks and Recreation Agencies (CAPRA)*

## MEMORANDUM

**Date:** November 18, 2009

**To:** Tymira Mack, Grant Coordinator

**From:** Matthew Berman, SWIM Central Director *MCB*

**Re:** SWIM Central Dry Land Presentations

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In an effort to close out the 08/09 SWIM Central Grant with the City of Fort Lauderdale I would like to clear up a few provisions in the Agreement that SWIM Central does not need you to comply with.

1.5 States that Contractor will have the Parent/legal guardian for minors fill out and sign a waiver and release liability form on behalf of the County which will be provided to Contractors by County's Contract Administrator.

The following waiver for the in classroom Water Safety Education Program is not required. There is also no need to provide a student roster. SWIM Central will accept an Invoice with a signed verification form from the teacher as back up the Presentation took place. In addition the time for setup and break down of Presentations can be billed as part of the Agreement. This is to include preparation time and Extended Questions and answer periods.

The following is a list of materials that have been given out to all participants. All of the give outs were paid for and supplied to Contractor by SWIM Central. Each child will receive a SWIM Central water safety brochure along with an American Red Cross Whales Tales information booklet. The School will also be given an American Red Cross Whales Tales DVD to show in their classrooms.

**MB/BH**

12-15-09A11:15 RCVD

City of Fort Lauderdale  
 SWIM Central Grant  
 Schedule of Revenues and Expenditures  
 For the Period Ending September 30, 2009

	<u>Contract Award</u>	<u>Actual</u>
<b>REVENUES:</b>		
<u>Intergovernmental - Public Safety</u>		
Broward County Grant	\$30,000	\$ 1,482 <sup>1</sup>
<b>Total Revenues</b>		<u>\$ 1,482</u>
<b>EXPENDITURES:</b>		
<u>Current</u>		
Other Professional Service	\$1,184	\$ 1,184.00
<b>Total Expenditures</b>		<u>\$ 1,184 <sup>2</sup></u>
<b>Excess of Revenues Over - (Under) Expenditures</b>		<u>\$ 298 <sup>2</sup></u>

**Notes:**

<sup>1</sup> Actual revenue received.

<sup>2</sup> FY08 hours/dollars for services rendered were directly expended to index code FIR010102 and were not transferred to the grant index code; thus, were not included in expenditures above.