



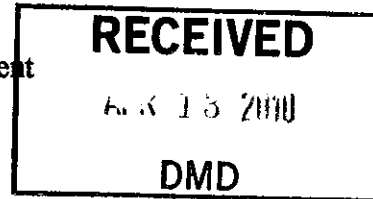
Venice of America

CITY OF
FORT LAUDERDALE

April 13, 2010

Hand Delivered

Jennifer Jurado, Ph.D., Director
Broward County Environmental Protection Department
Biological Resources Division
1 North University Drive, Suite 301
Plantation, Florida 33324



Subject: Special Report – Agreement Between Broward County and the City of Fort Lauderdale for Coontie Hatchee Landing through the Broward County Challenge Grant Program

Dear Dr. Jurado:

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 **Challenge Grant for Coontie Hatchee Landing**, as detailed in the accompanying schedule of revenues and expenditures for the period ending December 13, 2009. 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 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 with regard to 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 with the exception of \$13,702.65 (net) expenditures invoiced that were disallowed as detailed in the attached **Schedule**.

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 other provisions. Additionally, it was determined that there were no funds, including interest earned on such funds, due back to the County.

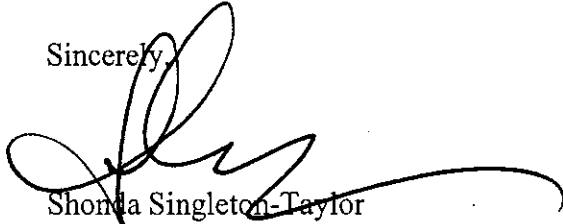


Dr. Jennifer Jurado

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Sincerely,



Shonda Singleton-Taylor

Acting Director, Office of Management and Budget

SST/RF/am/10-10/ROA No. 09/10-XX-06

Enclosure -- Schedule

- c: Paul Krashefski, Grant Administrator for Land Stewardship Program, Broward County
- Environmental Protection Department
- George Gretsas, City Manager
- Allyson C. Love, Assistant City Manager
- David Hebert, Assistant City Manager
- Ted Lawson, Assistant City Manager
- Phil Thornburg, Parks and Recreation Director
- Kathleen Gunn, Director of Grants and Legislative Affairs
- Lynda Flynn, Interim Director of Finance
- Dawn Johnson, Treasury Accountant II
- Lori Dimeolo, Parks and Recreation Administrative Assistant I

City of Fort Lauderdale
Broward County Challenge Grant - Coontie Hatchie Landing
Schedule of Revenues and Expenditures
For the Period Ending 02/28/10

	Broward County Contract	Total Program
REVENUES:	P11016.129	
<i>Intergovernmental</i>		
Received from Broward County	\$351,574	\$351,574
Due from Broward County	38,561	38,561
Total Revenues	\$390,134	\$390,134
 EXPENDITURES:		
Construction	\$292,753	\$292,753
Testing Svcs	2,050	2,050
Admin	396	396
Permits	250	250
Equipment	94,686	94,686
Total Expenditures	\$390,134	\$390,134
 <i>Excess of Revenues Over - (Under) Expenditures</i>		\$0

Note:

Qty	Unit Cost/ Lump Sum	Unit	Item	Reason Disallowed	Total
3	\$ 2,500.00	each	Light poles	Not installed	\$ 7,500.00
	1,580.00		Survey-appraisal	Expended prior to grant period	1,580.00
	5,139.00		Survey	Expended prior to grant period	5,139.00
	17.14		FY Ended 9/30/06 State Single Audit Fee Allocation	Expended prior to grant period for State of Florida, Dept. of Community Affairs Grant Contract	17.14
Credit should not have been applied to this project since unrelated; thus, amount should have been billed.					
	(533.49)		Credit for missing parts from Ann Herman Park	Unrelated project	(533.49)

Net Expenditures Disallowed	\$ 13,702.65
Invoice (AR1000392)	\$ 403,837.00
Less: Net Expenditures Disallowed	(13,702.65)
Revised Invoice Total	\$ 390,134.35
Less: Revenue received February 2010	(351,573.81)
Total Due	\$ 38,560.54