



Venice of America

CITY OF
FORT LAUDERDALE

December 17, 2010

Hand-Delivered

Jennifer Jurado, Ph.D., Director
Broward County Environmental Protection and Growth Management Department
Natural Resources Planning and Management Division
1 North University Drive, Suite 301
Plantation, Florida 33324

Subject: Special Report – Agreement between Broward County and the City of Fort Lauderdale for North Fork Riverwalk Challenge Grant Program


Dear Dr. Jurado:

The Grants, Legislative Affairs and Compliance Office 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 **North Fork Riverwalk Challenge Grant Program**, as detailed in the accompanying schedule of revenues and expenditures for the period ending August 31, 2010. 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 standards which 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 complied with the provisions of the agreement and the revenues and amounts 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 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.

Received:  12/17/10

OFFICE OF THE CITY MANAGER
100 NORTH ANDREWS AVENUE, FORT LAUDERDALE, FLORIDA 33301
TELEPHONE (954) 828-5013 FAX (954) 828-5021
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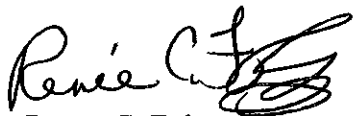


Dr. Jennifer Jurado

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Sincerely,



Renee C. Foley

Assistant Internal Audit Director

RF/am/10-330/ROA No. 10/11-XX-02

Enclosure – Schedule

- c: Don Burgess, Land Preservation Administrator, Broward County Environmental Protection and Growth Management Department
- Allyson C. Love, Acting City Manager
- David Hebert, Assistant City Manager
- Ted Lawson, Assistant City Manager
- Phil Thornburg, Parks and Recreation Director
- Lynda Flynn, Interim Director of Finance
- Kathleen Gunn, Director of Grants, Legislative Affairs and Compliance
- Dawn Johnson, Treasury Accountant II
- Lori Dimeolo, Parks and Recreation Administrative Assistant I

**City of Fort Lauderdale
North Fork Riverwalk Challenge Grant Program
Schedule of Revenues and Expenditures
For the Period Ending August 31, 2010**

	<u>Contract Award</u>	<u>Actual</u>
REVENUES:		
<u>Intergovernmental - Broward County Grant</u>		
Revenue	\$50,956	<u>\$50,956</u>
Total Revenues		<u>\$50,956</u>
 EXPENDITURES:		
Site Improvements	\$9,754.00	
Signage	1,512.00	
Construction	<u>39,690.00</u>	
Total Expenditures	\$50,956.00	<u>\$50,956</u>
 Excess of Revenues Over - (Under) Expenditures		 <u>\$ -</u>

No funds, including interest earned on such funds, are due back to the County.