

CITY OF FORT LAUDERDALE
INTERNAL AUDIT OFFICE
AUDIT REPORT

Contract Compliance Review
of
Recreational Design
and Construction, Inc. (RDC)



Civic Peoples Park
Phase I
Civic Peoples Park
(Project 15410)
(Project 15410)

AUDIT NO. 03/04-XX-03
DATED February 6, 2004

MEMORANDUM NO. 04-28

DATE: February 6, 2004

TO: Acting Public Services Director/Cecelia Hollar

SUBJECT: *Contract Compliance Review of Recreational Design and Construction, Inc. (RDC) – Civic Peoples Park Phase I (Project 15410)*

Enclosed is the “subject” Final Report of Audit.

Allyson C. Love
Internal Audit Director

1 Attachment - Final Report of Audit

c: City Commission
Acting City Manager/Alan Silva
Assistant City Manager/Bud Bentley
Finance Director/Terry Sharp

ACL/cs

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DATE: December 11, 2003

TO: Assistant City Manager/Greg Kisela

VIA: Director of Internal Audit/Allyson C. Love

FROM: Staff Auditor/Renee Foley/5851

SUBJECT: *Contract Compliance Review of Recreational Design and Construction, Inc. (RDC)-Civic Peoples Park Phase I (Project 15410)*

BACKGROUND

The City of Fort Lauderdale (City) entered into a three year Design/Build Contract (Project No. 9988) with Recreational Design and Construction, Inc. (herein "RDC/Contractor") on February 15, 1999 through February 15, 2002. On January 23, 2002, the contract was extended for an additional two (2) years through February 15, 2004. The Contractor is required to provide design/build services for multiple small projects located within the City. These services include technical planning, design and engineering services, budgeting, cost estimating, and construction services.

At the July 15, 1997 Commission Conference meeting, the concept of the Southwest Park was presented. At the February 17, 1998, Commission meeting, the project was established and the Commission approved a budget of \$275,000 as part of the Parks Bond Program. The City worked with the Sunset Civic Community on developing the master plan for the park and on May 5, 1999 at the General Membership Sunset Civic Association meeting, the members voted unanimously to approve the plan. The proposed park would contain amenities such as a jogging/rollerblade path, tot lot, pavilion, and parking.

On June 2, 1999, the City Commission approved a Task Order from RDC for \$258,136.98 for Project 15410 Southwest Park/Plant "C" Site under the continuing Design Build Contract 9988. The Assistant City Manager approved Change Order No. 1 for \$600 on February 14, 2001. Southwest Park/Plant "C" Site was the original name of this park which subsequently was changed to Civic Peoples Park (herein "Project").

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The Public Services Department, Engineering and Project Management Division was responsible for the overall administration and management of the Project.

SCOPE

Our overall objective was to determine if RDC complied with the terms and conditions of Main Contract 9988. We judgmentally selected closed Project 15410, Civic Peoples Park Phase I¹ to validate the accuracy of payments made to RDC and whether internal controls and proper procedures were in place to protect the City's assets. This review covered transactions and documents processed for the period June 1999 through July 2001 and was done according to generally accepted government auditing standards. The review was performed from March through July 2003.

OVERALL EVALUATION

RDC was not in compliance with the terms and conditions of the contract. The City overpaid RDC \$85,800 in project expenditure, direct labor, and multiplier costs. Overall, we found significant issues of a material nature that jeopardized the City's assets. Internal control procedures were not adequate to validate all items and amounts on Payment Applications/Statement of Actual Costs were correct and all work had been timely performed/materials supplied prior to payment authorization. Immediate improvement and monitoring of contract terms is needed by the City, as well as Contractor to validate goals and objectives are met and assets are properly safeguarded for all small projects.

Analysis of RDC Final Accounting/Statement of Actual Costs

Civic Peoples Park Phase I	
Task Order/EP02093	\$ 258,136.98
Change Order 1	600.00
Less: Density Fees	(22.50)
Not-to-Exceed Price	\$ 258,114.48

¹ Original Task Order approved by City Commission June 2, 1999 and final acceptance/inspection was on September 19, 2000.

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Type of Cost	Per RDC		Per IA				Amt Exceeding Upset \$ + Costs Subsequently Submitted	City Over/ (Under) Paid RDC	Total Costs Reviewed
	Final Accting/ Statement of Actual Costs	Eligible/ Allowed	Ineligible/ Disallowed	Questionable	Difference Multiplier				
Project Expenditures	\$ 199,309.36	\$ 110,196.18	\$ 20,954.61	\$ 88,718.50	\$	\$	\$	\$ 219,869.29	
RDC In-house Labor	37,893.06	27,358.52	10,624.54	-	-	-	-	37,983.06	
RDC Equipment	1,062.00	1,408.00	(346.00)	-	-	-	-	1,062.00	
Multiplier	57,183.46	33,351.05	7,495.96	21,292.44	(4,955.99)	-	-	57,183.46	
Total	\$ 295,447.88							\$ 316,097.81	
Not-to-Exceed Price per Task Order	258,136.98						Less: Cost above upset \$	(57,983.33)	
Less: Density Fees	(22.50)								
Upset Price	\$ 258,114.48	\$ 172,313.75	\$ 38,729.11	\$ 110,010.94	\$ (4,955.99)	\$ (57,983.33)	\$ 85,800.73	\$ 258,114.48	

Stmt of Actual Costs Total Less: Not-to-exceed Price plus Density Fees \$295,447.88 -258,136.98+22.50 = \$37,333.40
 Costs submitted subsequent to Statement of Actual Costs \$316,097.81 -295,447.88 = \$20,649.93
 Total \$57,983.33

Overpayments-Ineligible/Disallowed Expenditures

FINDING 1

The City overpaid RDC \$38,729.11 which included project vendor expenditures, direct labor, and multiplier costs.

Contract Provision 8(a) states final payment will only be made after an audited statement of all actual costs...

The City paid RDC \$258,114.48 of which \$38,729.11 (15%) was determined to be ineligible/disallowed expenditures as follows.

Cost Category	Amount	Schedule
Vendor Expenditures	\$ 20,954.61	1
Direct Labor	10,624.54	2
Equipment	(346.00)	3
Multiplier	7,495.96	
Total	\$ 38,729.11	

Our review revealed various causes contributed to the overpayment, as follows.

- Payment Applications/Statement of Actual Costs included general condition costs which are included in the multiplier factor. Furthermore, labor and equipment included charges for non-reimbursable personnel who performed general condition labor and/or equipment tasks.

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- RDC included subconsultants' invoices for services in the actual costs; even though the services were dated prior to the City's approval of the Task Order.
- Costs were not always supported by invoices and/or cancelled checks.
- No actual receipts were provided as backup for vendors' statements and RDC employee reimbursements and one subcontractor's invoice was a photocopy as opposed to an actual invoice.
- Expenditures were posted to incorrect projects and/or were non-project related.
- City charged and RDC paid for overtime worked by City Inspector, which RDC then included in costs to City.
- Overtime hours were worked by RDC without a City inspector present on site; thus, time was not allowable.
- Time recorded on labor and equipment logs did not substantiate time charged on RDC's Labor/Equipment Costs schedule. RDC's Project Manager did not work on two separate dates according to payroll records; however, completed Equipment Usage Logs for these same dates.
- Equipment and labor costs were calculated using incorrect rates and labor staff descriptions were not in accordance with the contract.
- Unit of measure on Equipment Costs Schedule was stated in hours opposed to days and week ending dates for both labor and equipment were not always correct.
- RDC alleges noncompliance with various terms and conditions of the contract was due to certain modifications allowed by the former Contract Administrator, which according to RDC were communicated verbally.
- No audit was conducted of the statement of actual costs to validate the accuracy of total project costs billed and paid to RDC. The City currently makes payments to RDC based on the percentage of completion method, even though Main Contract 9988 is cost-plus with an agreed

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upon not-to-exceed price with the basis for billing for compensation being actual cost. Furthermore, the City did not require source documentation to substantiate Statement of Actual Costs for accuracy.

Without verification of the appropriateness of the actual project expenditures, the City is unable to verify the accuracy of payments made and whether savings are due back to the City.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *City Engineer* should:

Recommendation 1. *Invoice RDC \$38,729.11 for the amount overpaid on Civic Peoples Park Phase I.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “This issue first appeared in the initial RDC audit (Welcome Park). RDC continues to insist that the City’s project manager verbally agreed to manage the contract using a lump sum/percentage of work completed payment authorization scheme. The Engineering Bureau concurs with Internal Audit that the management of payments to RDC did not agree with the terms and conditions of the contract. The field inspection and accounting resources necessary to process payments in strict accord with contract provisions are not available within the Engineering Bureau. As a result the Design/Build Contract (P9988) will sunset at the termination of the final task order (Riverside Park). Based on these audit findings and subsequent rulings by the City Attorney’s Office that require all design/build contracts to use a “cost plus – not to exceed” payment schedule, and our lack of resources to manage such contracts, the City will no longer use design/build for any public works construction projects.

Within one week of receiving the final Internal Audit Report for Civic Peoples Park, the Office of the City Engineer shall transmit same to RDC along with an invoice for the calculated overpayments.” **Estimated completion date March 1, 2004.**

Recommendation 2. *For future reference, specifically clarify/define the types of general condition costs which are included in the multiplier and should be the same for all small projects under Main Contract 9988.*

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Management Comment. *Management concurred with the recommendation and stated: “As Main Contract 9988 will no longer be used, this issue is moot.” This item is closed.*

Recommendation 3. *Require RDC as a matter of procedure to maintain actual store receipts to support vendor statement charges and have original invoices with backup documentation. Furthermore, invoices paid for work performed prior to receiving Task Order approval will not be paid by the City.*

Recommendation 4. *Require RDC to perform a reconciliation of Statement of Actual Costs supported by source documentation to ensure all costs have been posted to the correct project, are project-related costs, and are reimbursable costs to prevent discrepancies prior to submission to the City.*

Recommendation 5. *Require RDC to only include costs to the City that can be supported by cancelled checks to evidence vendor was actually paid.*

Management Comment. *Management concurred with recommendation 3, 4 and 5 and stated: “For all projects with construction completed, we will require complete closeout books, including receipts and documentation to evidence project-related paid invoices. We will direct RDC to provide this information on current project (Riverside Park). This item is closed.*

Recommendation 6. *Require RDC to submit with each contractor’s application for payment for future small projects, detailed cost substantiation including payroll records, equipment logs, receipted invoices or invoices with check vouchers attached, and any other documentation to validate the accuracy of costs incurred by RDC for work performed on the project.*

Management Comment. *Management concurred with the recommendation and stated: “For all projects with construction completed, we will require complete closeout books, including receipts and documentation to evidence project-related invoice payments. As Main Contract 9988 will no longer be used, there will be no future projects under these terms and conditions. There is one outstanding project still under construction (Riverside Park). The Engineering Bureau does not have the resources to provide this level of scrutiny on partial pay requests. We have informed RDC that partial pay requests will be considered estimates, and that we will review all payments at the end of the job when a compilation of all receipts is submitted in a “Project Closeout*

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Book”. We understand that this practice is consistent with the manner in which Broward County executes their similar contract with RDC.” **This item is closed.**

Recommendation 7. *Require RDC to prepare Labor/Equipment Cost Schedule that accompanies the Statement of Actual Costs using the correct rates, units of measure, and staff type descriptions in accordance with the contract. Accurate week ending and/or actual dates that agree with equipment logs and/or time sheets/payroll registers will facilitate reconciliation/audit.*

Management Comment. *Management concurred with the recommendation and stated:* “We will direct RDC to provide a schedule with the requested information for the one (1) current project (Riverside Park) still under construction and all other projects with construction completed.” **This item is closed.**

Recommendation 8. *Modify contract language to include a verbal instructions procedure section stating, “No negotiations, decisions, or actions shall be initiated or executed by RDC as a result of any discussions with any City employee. Only those communications, which are in writing from an authorized City representative, may be considered. Only written communications from Contractors which are assigned by a person designated as authorized to bind the Contractor will be recognized by the City as duly authorized expressions on behalf of Contractors.”*

Management Comment. *Management concurred with the recommendation and stated:* “As Main Contract 9988 will no longer be used, this issue is moot.” **This item is closed.**

Recommendation 9. *Require a procedure be implemented to perform a review of the Statement of Actual Costs prior to final payment of the total project costs reconciled to the final contract billing to determine proper amount owed to RDC or savings to City.*

Management Comment. *Management concurred with the recommendation and stated:* “We are requiring RDC to prepare “Closeout Books” containing all statements of actual costs organized into sections supporting the original schedule of values for the all previous projects and the one remaining project still active (Riverside Park). As Main Contract 9988 will no longer be used,

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there will be no future projects under these terms and conditions.” **This item is closed.**

Questionable-Appropriateness of Payments

FINDING 2

Internal Audit was unable to validate the appropriateness of payments made to RDC for subcontractor/subconsultant expenditures totaling \$110,010.94.

Contract Provision 9.4 requires FIRM to bind specifically every subcontractor and consultant to the applicable terms and conditions of this agreement for the benefit of City. All agreements, and any subsequent modifications thereof, between FIRM and subconsultants, design professionals and subcontractors shall be in writing. These agreements, including financial arrangements with respect to the Project shall be promptly and fully disclosed to City upon request.

The City paid RDC \$258,114.48, of which \$110,010.94 (43%) was determined to be questionable costs (**Schedule 4**).

The former Contract Administrator did not enforce and require RDC to provide evidence to support all subcontractors/consultants were bound to the applicable terms and conditions of Main Contract 9988 via written agreements. Additionally, tickets depicted in several subcontractor invoices were not evidenced to support receipt of materials/services performed and services invoices/modifications made by subcontractor via change order(s) were not approved by the City. Thus, subcontractor/consultant invoices/payment applications could not be validated. Furthermore, subconsultants' invoices were also lump sum and did not include contracted rates, staff type descriptions, quantity of hours, and dates of service.

Use of written agreements with subcontractor/subconsultants which detail the basis for compensation and scope of services will demonstrate compliance with the contract and will enable the City to determine the appropriateness and accuracy of payments to RDC for work performed by subs.

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**RECOMMENDATIONS AND
MANAGEMENT COMMENTS**

The *City Engineer* should:

Recommendation 10. *Invoice RDC \$110,010.94 less (\$4,955.99+\$57,983.33)=\$47,071.62² for vendor costs paid without binding subcontractor/subconsultant to the terms and conditions of this agreement via entering into a written agreement detailing financial arrangement.*

Management Comment. *Management concurred with the finding and recommendation and stated: “Within one (1) week of receipt of the final audit report, we will issue an invoice to RDC for the amounts calculated by the audit.” Estimated completion date February 20, 2004.*

Recommendation 11. *Require RDC to enter into written agreements with all subcontractor/consultants in connection with future small projects, which bind the parties to the City’s main contract terms and conditions, including financial arrangements with respect to scope of services for the project. The sub agreements should be provided to the City for review.*

Management Comment. *Management concurred with the recommendation and stated: “As Main Contract 9988 will no longer be used, this issue is moot.” This item is closed.*

Recommendation 12. *Require RDC, with respect to its subs, to provide the City advance written notice and obtain the City’s approval for any proposed subcontract change order. Sums submitted by RDC for any subcontract change order that are not in compliance with the above provision, should not be included in amount owed.*

Management Comment. *Management concurred with the recommendation and stated: “As Main Contract 9988 will no longer be used, this issue is moot.” This item is closed.*

Recommendation 13. *Require RDC to reject invoices from subconsultants that are lump sum and require subconsultant invoices to include, but not be*

² Total questionable expenditures less: difference in the multiplier and amount exceeding upset price. Total overpaid \$85,800.73=\$38,729.11+47,071.62 (see Table at the top of page 3).

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limited to, using rates, units of measure, and staff type descriptions in accordance with the contract and dates of services provided.

Management Comment. *Management concurred with the recommendation and stated:* “We will direct RDC to provide itemized subconsultant invoices for all projects with construction completed as well as current project (Riverside Park). **This item is closed.**

Business Ethics

FINDING 3

Conflict of interest situations may exist since RDC paid \$13,862 to subcontractor/consultants they were directly affiliated with.

Use of clear business standards/expectations during the course of contracts will eliminate any impropriety and/or avoid potential conflicts of interests.

RDC used the following subcontractors/consultants to perform services on the Project and no written agreements were entered into to establish the financial arrangement with respect to the scope of services.

Subcontractor/consultant	RDC Officer/ Employee	RDC Affiliation	Sub Affiliation	Amount Paid
Florida Electric Service	Steven Siems	President/CEO	Director	\$ 6,022
Construction Consultants	Steven Siems	President/CEO	Former President	1,200
Corzo Castella Carballo Thompson Salman, P.A.	Cynthia Glunt	Office Manager	Professional Engineer/Spouse	6,640
Total				\$13,862

The City did not establish business ethics standards in Contract 9988 to avoid impropriety or potential conflicts of interest. Furthermore, no policy and procedures exist to require competitive bids be obtained when associations/affiliations exist between the Contractor and its subcontractors/consultants.

Establishment of clear business ethics standards will assist in the avoidance of improprieties or conflict of interest situations that could adversely impact dealings with the City.

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RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *City Engineer* should:

Recommendation 14. *Establish a business ethics policy aimed at preventing actions or conditions, which could result in a conflict with the City's best interests. These obligations shall apply to the activities of City, as well as contractor employees, agents, subcontractors/subconsultants, etc. Once established, modify contract language to include this policy and incorporate language into all future contracts.*

Management Comment. *Management concurred with the finding and recommendation and stated:* "We concur with the recommendation to establish a business ethics policy to include in future contracts. In discussion with the Purchasing Manager, it was determined that it would be in the interest of the City to develop and incorporate the policy in both Public Works and Procurement contracts. We will coordinate with the Purchasing Manager and the City Attorney to develop a business and ethics policy to be included in all future contracts." **Estimated completion date March 22, 2004.**

Recommendation 15. *Establish written procedures which shall be included in business ethics policy to require Contractors to notify the City within 48 hours of any instance where the Contractor becomes aware of a failure to comply with the business ethics policy established. Furthermore, Contractors for any potential conflicts of interest should be required to competitively bid the services/work.*

Management Comment. *Management concurred in principle with the recommendation and stated:* "The Engineering Bureau concurs with the intent of Recommendation 15, and will include within the Business Ethics Policy provisions that address timely notification of ethics violations where applicable by Florida Law. On the issue of requiring general contractors to obtain competitive bids for subcontracted work or services, it is assumed that this does occur as the standard process of preparing initial bids (although for practical reasons, we do not require bidders to divulge this specific information at the time of their bid). The City does retain the right to question the general contractor on their selection of subcontractors/consultants as part of our pre-construction dealings. Under Section 5-32 of the Construction Standards

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(“Blue Book”), the City retains the right to approve subcontractors. Historically, this “approval” has been limited to evaluating the experience and competence of proposed subcontractors. Financial terms have not been a factor in the decisions to accept or reject an individual subcontractor. As part of our research into establishing a Business Ethics Policy, we will consult with the City Attorney’s Office to determine the City’s rights under Florida Law to become involved in the financial arrangements between general and subcontractors.” **Estimated completion date March 22, 2004.**

Recommendation 16. *Establish a written policy to review all disclosed affiliations in order to evaluate compliance with the business ethics standards established.*

Management Comment. *Management concurred with the recommendation and stated:* “This recommendation will be included in the development of the business ethics policy.” **Estimated completion date March 22, 2004.**

Internal Control Weaknesses

FINDING 4

Internal controls were not adequate to properly administer, track, and monitor the project.

We noted the following internal control weaknesses and/or areas of non-compliance.

Control Weakness/Non-Compliance Issues	Contract Provision/Basis for Control
The City issued no written Notice to Proceed to RDC.	Provision 12 states prior to initiating any performance of services under this Agreement; the FIRM must receive a written Notice to Proceed from the City.
Commencement/completion dates and contract time were not contained in approved Task Order.	Provision 13c states each approved Task Order...shall contain, at a minimum... A commencement date and a scheduled time in calendar days for substantial completion. Provision 33 states date for

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	substantial completion...shall be set forth in each Task Order approved by City.
RDC did not maintain Bound Daily Log to validate in-house labor utilized to weekly payroll time sheets and payroll register and/or in-house equipment utilized to weekly equipment use logs.	Provision 28.2 states FIRM'S Designated Representative for each Small Project shall prepare, on a daily basis, and keep on the Project site(s), a bound log setting forth, at a minimum, for each day, the weather conditions and how any weather conditions affected progress of the work performed, equipment utilized for the work, any idle equipment and reasons for idleness, visitors to Project site(s), labor utilized for the work... The daily log shall be available for inspection by City at all times.
Cost estimate breakdown for approved Task Order totaling \$258,136.98 and Change Order 1 totaling \$600.00 were not evidenced in the Engineering Project File.	Provision 13 states each approved task order...shall contain, at a minimum,...d) a maximum not-to-exceed fee agreed to by City and FIRM, said fee to be reasonably justified by FIRM providing cost estimate breakdowns, unit prices, cost comparisons, and similar documentation as necessary.
No evidence exists to support Preconstruction/Progress Meetings were held and minutes transcribed.	Provisions 15.1/2 states minutes from each meeting shall be prepared by FIRM reflecting all items discussed. The minutes shall be typewritten within 48 hours of the end of the meeting and shall be faxed and mailed to all parties present.

RECOMMENDATION 17

The City Engineer should require the Contract Administrator to enforce the provisions outlined in the contract.

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MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: “We will direct RDC to provide this information for the current project (Riverside Park).” This item is closed.

Fairness/Equitable Equipment Rates

FINDING 5

RDC may not have charged the City fair and equitable equipment rates.

Rates charged by Contractors to government agencies should be consistent with those prevailing in the same local area.

RDC equipment rates charged to the City and Broward County for the same pieces of equipment were not consistent and revealed the following variances.

Equipment	Description	Unit of Measure	Broward County Rates	City of Fort Lauderdale Rates	Difference
Blower	Little Wonder 8 HP Blower	Day	\$ 24.00	\$ 24.00	\$ -
Container	Shipping Container	Month	250.00	250.00	-
Chipping Hammer	Hilti Chipping Hammer	Day	38.00	38.00	-
F-150 SVC Truck	Ford F-150 Service Truck	Day	56.00	38.00	18.00
F-250 SVC Truck	Ford 1989 Service Truck	Day	60.00	38.00	22.00
Generator	Coleman Generator SKW	Day	40.00	33.50	6.50
Emglo	Air Compressor Portable Gas	Day	51.50	51.50	-
GMC C-3500	GMC C-3500 Flatbed One Ton Truck	Day	144.00	48.00	96.00
Lawn Mower	Lawn Mower	Day	18.00	18.00	-
Plate Compactor	Plate Compactor Serial #755303751	Day	44.00	33.50	10.50
Pressure Cleaner	Honda Pressure Cleaner w/100' Hose	Day	68.00	68.00	-
Pumps	Pumps Honda Equipment Gas	Day	47.00	23.50	23.50
Skid Loader	New Holland 785 steel skid Loader	Day	278.00	168.00	110.00
Small Roller	Small Roller	Day	167.00	68.00	99.00
Street Hand Saw	Stihl Street Hand Cut off Saw	Day	57.00	45.00	12.00
Walk Street Saw	Walk Behind Street Saw	Day	68.00	61.50	6.50
Utility Trailer	Utility Trailer/Flat Bed	Day	125.00	60.00	65.00
1998 Dodge Ram	1998 Ram 1500 Truck	Day	60.00	58.52	1.48
Total			\$1,595.50	\$ 1,125.02	\$ 470.48

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Both government entities are in the same locality (Broward County) and reasons for the rate variances could not be explained/justified by RDC. We were unable to identify the basis for RDC's equipment rental charges.

Validation to support the basis for rates charged will ensure the City receives fair and equitable pricing.

RECOMMENDATION 18

The City Engineer should establish a written procedure to review rates charged, as well as proposed contract rates, prior to contract approval to validate pricing is according to industry standards for this locality. Furthermore, any rate changes proposed must receive written approval by an authorized City official.

MANAGEMENT COMMENT

*Management concurred with the finding and recommendation and stated: "This is routinely done for all designs produced by in-house staff, and a form (the "Engineers Preliminary Estimate") is used for this purpose. For consultant service contracts, written procedures exist in our manual on implementing the "Consultant Competitive Negotiation Act". Any and all rate changes proposed are revisions to the contract and receive City Manager or City Commission approval (depending on the value impact of the change)." **This item is closed.***

Insurance

FINDING 6

RDC did not comply with the specific terms and conditions related to insurance.

Exhibit D - Insurance Requirements states FIRM and its subcontractors/consultants must provide General Liability (\$1,000,000 per occurrence); Professional Liability (\$1,000,000 per claim); Worker's Compensation and Automobile Liability.

Contract Provision 4.1 states FIRM is required to provide insurance documentation prior to approval of each task order.

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Conditions Found	Contract Provision
RDC did not specify the City's project names/locations on their blanket certificate of insurance.	Exhibit D-VII. Before commencing performance of this contract, FIRM shall furnish CITY with...Certificate of insurance for the required insurance ...which shall contain the following: D) Certificates of Insurance stating that the interests of CITY are included as an additional named insured, and specifying the Project.
Subcontractors used by RDC did not have the City listed as additional insured and did not have the Project (Civic People Park Phase I) specified on their insurance certificates.	Exhibit D-VIII states RDC must require all its subcontractors to provide the same coverage as Contractor.
Subconsultant (1)/Subcontractors (4) did not have the required insurance certificate and/or coverage was not adequate to cover general liability insurance dollar threshold.	See Criteria above.

The former Contract Administrator did not reject the certificate of insurance submitted by RDC when it did not specifically identify the individual project(s) and RDC did not require subcontractors/consultant to specify the project and list the City as additional insured.

Enforcement of insurance requirements will limit the City's liability exposure and provide assurance the City's assets are protected.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *City Engineer* should:

Recommendation 19. Require Contractor/subcontractor/consultants to specify the City's project name(s)/location(s) on their insurance certificates, as well as listing the City as additional insured and require all to maintain the required insurance coverage. The Contract Administrator should periodically perform verifications to validate compliance with the insurance provisions outlined in Exhibit D of the agreement.

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Management Comment. *Management concurred with the finding and recommendation and stated:* “This is routinely done for all design/bid projects. As Main Contract 9988 will no longer be used, this issue is moot as it pertains to RDC’s design/build contract.” **This item is closed.**

Recommendation 20. *Review at minimum, Contractor’s Certificate of Insurance prior to task order approval to ensure that insurance coverage is sufficient, states project name/location, and lists the City as additional insured.*

Management Comment. *Management concurred with the recommendation and stated:* “This is routinely done for all design/bid projects. As Main Contract 9988 will no longer be used, this issue is moot as it pertains to RDC’s design/build contract.” **This item is closed.**

Liens

FINDING 7

The City does not have an adequate system in place to readily release the City from liability due to releases of lien not always being provided.

Contract Provision 8(b)(3) states each pay request must be accompanied by a partial release of lien by Firm and by all subcontractors, suppliers and for all labor...

Contract Provision 8(b)(4) states FIRM shall submit partial release of liens from all subcontractors and suppliers covering the preceding month’s request. FIRM shall be running one month behind with the releases from subcontractors and suppliers, until final pay request, at which time FIRM shall be required to submit final release of liens for all subcontractors, suppliers, and for all labor before final payment will be made.

Contract Provision 8(b)(5) states No partial payments, after the first payment, shall be made by City until all partial release of liens are submitted to City for the preceding months billing,...

Our review of RDC/Subcontractors’ Releases of Lien associated with the Project revealed the following.

- a. RDC submitted Final Release of Lien by Contractor for \$258,136.98 which is the full amount of the Task Order. However, Partial Releases

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of Lien accompanying Partial Payment Requests 2-4 were not evidenced yet paid.

- b. No Partial Releases of Lien were evidenced from subcontractors for Partial Payment Request No. 2 which covers the preceding month's request totaling \$16,366.32, but payment was made.
- c. Subcontractors' Releases of Lien stated amount of payments received for partials was equal to "\$10" and "payment received in full" for finals, opposed to revealing the actual sum of payment(s) received.

As a matter of procedure, the City uses the percentage of completion method opposed to a 'cost plus' basis/actual costs per the contract. By making payments strictly on a percentage of completion method, this hampers the City's ability to identify costs actually paid by the Contractor to the subs. Additionally, we were unable to determine whether partial/final releases of lien were received from all subs for a given month and were unable to reconcile to total amount paid in preceding month's payment request because actual amount of payment received was not stated in releases.

Partial/Final payments should not be made until all partial/final releases of lien have been received and properly completed in order to avoid claims against the City.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *City Engineer* should:

Recommendation 21. *Require the Contract Administrator to require RDC to complete the partial/final release of lien stating the actual amount of payment received.*

Management Comment. *Management concurred with the recommendation and stated:* "This is routinely done for all design/bid projects. As Main Contract 9988 will no longer be used, this issue is moot as it pertains to RDC's design/build contract." **This item is closed.**

Recommendation 22. *During the processing of payment applications which are accompanied by said releases of lien, a review should be performed to*

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ensure all releases are completed in full and that the sum of all partial liens by Contractors/subcontractors should not exceed contract price in executed contract agreement.

Management Comment. *Management concurred with the recommendation and stated:* “To the extent that we are able to obtain accurate information on releases of lien, we will attempt to reconcile payments rendered to subcontractors with contract amounts.” **This item is closed.**

Engineer’s Estimate

FINDING 8

The City did not prepare an Engineer’s Estimate to compare RDC’s Project costs prior to executing the Project Task Order for \$258,136.98.

An Owner’s (City) Estimate of Project Cost will assist in the evaluation of the fairness of the costs submitted by Contractor based on the scope of work for the job.

The City did not prepare an Engineer’s Estimate for the Project.

This condition exists since no written procedures were established to require City Engineer’s Estimates be prepared for each design/build small project and compared to job cost breakdown required of RDC.

Comparison of Owner’s estimate of project costs to Contractor’s estimate will provide valuable insight on the fairness of costs proposed relative to the scope of work.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *City Engineer* should:

Recommendation 23. *Require, as a matter of policy on all design/build projects entered into with RDC, an Engineer’s Estimate be prepared and used to compare costs to task order/cost breakdown required of RDC.*

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Management Comment. *Management concurred with the finding and recommendation and stated:* “This is routinely done for all design/bid projects, and was done for the RDC Riverside Park project, which was let after the issuance of the Welcome Park audit. Since there will be no more work issued under the Main Contract 9988, this issue is moot as it pertains to RDC’s design/build contract.” **This item is closed.**

Recommendation 24. *Require in the future, if the City and RDC cannot agree on a fee for a task order after comparison of estimates is performed to proceed to employ Contract Provision 12.3-4, which permits having the work completed by other means.*

Management Comment. *Management concurred with the recommendation and stated:* “Project 9988 is a non-exclusive contract. The City always has the option of pursuing separate contracts outside of the umbrella Small Projects Design Build contract.” **This item is closed.**

Inspection Reports

FINDING 9

Internal controls were not adequate to support whether site inspections were conducted and reports properly completed by City Engineering Inspectors.

Quality control checks conducted during construction assist to verify work is accomplished according to contract documents.

Our review of Daily Construction Reports (DCRs) used by City Engineering Inspectors to document inspections performed revealed the following internal control weaknesses.

- a. DCRs were not provided to evidence inspections of construction work performed for the Project. Project fieldwork commenced March 16, 2000 and final inspection was made on September 19, 2000. During this period, only 34 DCRs were provided to evidence inspections conducted.
- b. 6 of (18%) 34 DCRs completed included multiple days, ranging from 2-3 days on 1 DCR, opposed to completion of a *daily* report as form title specifies to evidence site observations/work performed including, but

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not limited to, RDC/Subcontractors equipment, labor and materials on site. Additionally, no supervisor's signature was recorded on DCRs to evidence review and approval of inspections conducted.

- c. 12 of (36%) 34 DCRs were provided by Chief Architect in July 2003, months after Engineering Clerk I had photocopied in March 2003, what we were informed were all DCRs for the project. Chief Architect said they were found in a separate file folder to the DCRs that had been previously provided.
- d. Contract time was reported in the DCRs by working days opposed to calendar days as per the contract.

Discussions with City Engineering staff revealed no formal training and/or written manual exists to identify inspection guidelines.

Establishment of written policies and procedures with hands-on training will assist inspectors in meeting established expectations, performing quality inspections and reports, projects are built according to plans/specs with correct materials/methods, and provide for a means to verify work items to Contractor Payment Requests.

Furthermore, establishment of a document control system to log and track in/out flow of DCRs, as well as other project documentation, will allow for the City to effectively maintain a complete set of records for an independent review or in the event of any dispute or problem.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *City Engineer* should:

Recommendation 25. Establish written procedures and provide training on the specific requirements necessary to conduct construction field inspections and complete reports.

Management Comment. Management concurred in principle with the finding and recommendation and stated: "To the extent possible, we have provided said training to our inspectors. However, under the current budget reduction situation, all funds for education and training have been purged from

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our operating budget. It will not be possible to comply with this recommendation until operating budgets for training purposes are restored.” **This item is open.**

Recommendation 26. *Require Inspection Supervisors to review DCRs for completeness and to evidence their approval via signature.*

Management Comment. *Management concurred with the recommendation and stated:* “We have revised the DCR forms to include a space for Inspection Supervisor’s signature.” **This item is closed.**

Recommendation 27. *Require City Inspectors to complete DCRs on a daily basis to include identification of labor, equipment and materials utilized on-site. Furthermore, DCRs should also be completed for days when there is no activity.*

Management Comment. *Management concurred with the recommendation and stated:* “This recommendation is consistent with current standard operating practices. We will reinforce these standards in our inspector training, when and if it becomes available under our operating budget (reference Recommendation 25).” **This item is closed.**

Recommendation 28. *Establish written procedures for a document control system for DCRs, as well as all project documentation, which should include at minimum, developing a document request form and log, which should include requestor’s name and date checked out/returned.*

Management Comment. *Management concurred with the recommendation and stated:* “This recommendation is consistent with current standard operating practices. We will reinforce these standards with our records management section.” **This item is closed.**

Recommendation 29. *Perform reviews to periodically monitor whether documentation in Engineering project files, including DCRs, are being adequately and correctly filed/maintained.*

Management Comment. *Management concurred with the recommendation and stated:* “The Engineering Inspection Supervisor is required to review inspection reports for comprehensiveness and accuracy. We will require the Engineering Inspection Supervisor to periodically inspect the construction

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project files to verify that documents are being properly maintained and filed. We will reinforce these standards in our inspector training, when and if it becomes available based on budgetary concerns (reference Recommendation 25).” **This item is closed.**

Liquidated Damages

FINDING 10

No system existed to determine whether the City should have assessed liquidated damages since begin/end dates were not specifically identified.

Contract Provision 33.1 states City is authorized to deduct liquidated damage amounts, as calculated in accordance with the provisions of the Blue Book, from monies due FIRM under the agreement.

Contract Provision 13c states Each approved task order... shall contain, at a minimum...: which includes a commencement date and a scheduled time in calendar days for substantial completion.

Task Order approved June 2, 1999, did not contain commencement/completion dates and contract time, which are essential to determining whether a project was completed timely. Furthermore, Change Order 1 did not specify any dates/time.

No system exists to readily determine whether small projects are completed timely to allow for liquidated damages to be assessed.

Enforcement of the requirement for proposed Task Order(s) from Contractor to include commencement date, scheduled time in calendar days, and completion date prior to approval will enhance the ability to assess liquidated damages, when applicable, as a preventive tool to minimize project delays and/or otherwise allow for recovery of damages for work not completed timely.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *City Engineer* should:

Recommendation 30. *Require Contract Administrator to reject any Task Order proposals that do not contain, at minimum, the items listed in Provision*

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13 of Main Contract 9988, including a commencement date and a scheduled time in calendar days for substantial completion.

Management Comment. *Management concurred with the finding and recommendation and stated:* “This is consistent with our normal operating practices for design/bid contracts. As Main Contract 9988 will no longer be used, this issue is moot as it pertains to RDC’s design/build contract.” **This item is closed.**

Recommendation 31. *Establish a system to track compliance with beginning and completion construction dates. If projects are not completed within the time stipulated due to the Contractor, then liquidated damages should be assessed.*

Management Comment. *Management concurred with the recommendation and stated:* “This is consistent with our normal operating practices for design/bid contracts. As Main Contract 9988 will no longer be used, this issue is moot as it pertains to RDC’s design/build contract.” **This item is closed.**

EVALUATION OF MANAGEMENT COMMENTS

Management comments provided and actions taken and/or planned are considered responsive to the recommendations.

**City of Fort Lauderdale Internal Audit Office
Contract Compliance Review of RDC
Civic Peoples Park Phase 1
Ineligible/Disallowed Project Expenditure Costs Paid by RDC**

Per RDC Vendor History by Job Report								Per IA			
Cost Code (CC)	CC Type	Vendor Name	Description	Invoice #	Check Date	Check #	Amount Paid	Total	See Legend	Amount Disallowed	
INELIGIBLE/DISALLOWED EXPENDITURES											
General Condition costs are included in Multiplier (Prov. 8 & Exhibit B-II)											
001150	A	Able Sanitation	Portable Toilet	191970	07/14/00	14991	74.13			74.13	
001150	A	Able Sanitation	Portable Toilet	193745	09/01/00	15436	74.47			74.47	
001150	A	Able Sanitation	Portable Toilet	194897	09/01/00	15436	74.47			74.47	
001205	A	Able Sanitation	Portable Toilet	189585	06/23/00	14796	74.13	297.20		74.13	
001220	M	Ace Blueprinting	Blackline	209467	07/14/00	14992	22.39			22.39	
001220	M	Ace Blueprinting	Blackline	210056	04/14/00	14170	24.42			24.42	
001220	M	Ace Blueprinting	Blackline	210174	04/14/00	14170	18.32			18.32	
001220	M	Ace Blueprinting	Blackline	211284	04/14/00	14170	24.42			24.42	
001220	M	Ace Blueprinting	Blackline	211628	04/14/00	14170	18.32			18.32	
001220	M	Ace Blueprinting	Blackline	213792	06/16/00	14724	21.37			21.37	
001220	M	Ace Blueprinting	Blackline	214114	06/16/00	14724	99.72			99.72	
001450	M	Ace Blueprinting	Blackline	207673	01/14/00	13233	30.53	259.49	^	30.53	
001206	M	Mike Bodner	EXPS W/E 5-24-00	EXPS 5-24	05/24/00	14543	5.00			5.00	
001206	M	Mike Bodner	EXPS W/E 5-3-00	EXPS W/E 5	05/01/00	14337	63.45	68.45		63.45	
001103	A	Broward County Engineering	Road Entrance Permit	FTL-102	06/12/00	14723	380.00	380.00		380.00	
001103	A	Broward Cty Board Comm	Record Bond	1911	06/10/99	1911	46.00	46.00	*	46.00	
001100	S	Caulfield & Wheeler, Inc.	Surveying	20262	09/08/00	15535	1,195.00			1,195.00	
001100	S	Caulfield & Wheeler, Inc.	Misc Re-Staking	20406	09/08/00	15535	135.00			135.00	
001100	S	Caulfield & Wheeler, Inc.	Rock Asbuilts	20853	12/14/00	16463	350.00			350.00	
001100	S	Caulfield & Wheeler, Inc.	Surveying	21191	12/14/00	16463	910.00			910.00	
001100	S	Caulfield & Wheeler, Inc.	Surveying	21857	03/09/01	17335	13.50	2,603.50		13.50	
Legend:						Cost Code Type					
^	No evidence of cancelled check					A	Admin				
*	Actual Cancelled Ck was a Payroll Ck paid to an RDC employee not Vendor/amt listed					M	Materials				
						S	Subcontractor				

**City of Fort Lauderdale Internal Audit Office
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Civic Peoples Park Phase 1
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Per RDC Vendor History by Job Report									Per IA	
Cost Code (CC)	CC Type	Vendor Name	Description	Invoice #	Check Date	Check #	Amount Paid	Total	See Legend	Amount Disallowed
001350	S	Dependable Temps of Broward, Inc.	Temp Work	32969	06/16/00	14736	161.50			161.50
002205	S	Dependable Temps of Broward, Inc.	Temp Labor	33037	06/16/00	14736	76.00			76.00
002205	S	Dependable Temps of Broward, Inc.	Temp Labor	33038	06/16/00	14736	76.00			76.00
002205	S	Dependable Temps of Broward, Inc.	Temp Labor	33100	06/16/00	14736	332.50			332.50
012100	S	Dependable Temps of Broward, Inc.	Temp Labor	33552	09/08/00	15541	76.00	722.00		76.00
001103	A	City of Fort Lauderdale	Permit Fees	2121	08/02/00	2121	54.00		*	54.00
001103	A	City of Fort Lauderdale	Permit Fees	2136	09/07/00	2136	191.87		*	191.87
001103	A	City of Fort Lauderdale	Permit Fees	FTL102	03/27/00	13994	299.96			299.96
001103	A	City of Fort Lauderdale	Permit Fees	FTL102-	03/27/00	13995	119.97	665.80		119.97
001206	A	Scott Greiner	w/e 2-23-00	W/E 2-23-0	05/26/00	13636	30.00	30.00		30.00
001103	A	Koenig Plumbing & Mech.	Plumbing Permit	6927	06/30/00	14893	74.95	74.95		74.95
001206	A	Michael Matthews	W/E 10-11-00	1W/E 10-11	10/11/00	15821	20.00			20.00
001206	A	Michael Matthews	W/E 08-30-00	W/E 8-30-0	08/30/00	15373	20.00			20.00
001206	A	Michael Matthews	W/E 09-27-00	W/E 9-27-0	09/27/00	15699	54.00			54.00
001206	A	Michael Matthews	W/E 09-06-00	W/E 9-6-00	09/06/00	15496	25.00			25.00
001450	M	Michael Matthews	W/E 09-27-00	W/E 9-27-0	09/27/00	15699	18.42			18.42
001450	M	Michael Matthews	W/E 09-06-00	W/E 9-6-00	09/06/00	15496	4.11	141.53		4.11
001800	A	Brown & Brown Bonds	Design/Bulid Park	31905	08/27/99	11946	3,081.00			3,081.00
001800	A	Brown & Brown Bonds	Right of Way Bond	45811	09/08/00	15556	100.00	3,181.00		100.00
001100	S	Smith Aerial Visions Inc.	Marketing	328968	09/08/00	15566	86.92			86.92
001205	A	Smith Aerial Visions Inc.	Photography	331061	12/14/00	16485	86.92			86.92
001220	M	Smith Aerial Visions Inc.	Expeditior	330049	12/14/00	16485	86.92	260.76		86.92
001206	A	Richard Tinory	EXPS W/E 2-16-00	W/E 2-16-00	02/16/00	13551	51.51			51.51
001206	A	Richard Tinory	EXPS W/E 2-2-00	W/E 2-2-00	02/02/00	13389	29.77			29.77
001206	A	Richard Tinory	EXPS W/E 4-12-00	W/E 4-12-0	04/12/00	14138	44.01			44.01
001206	A	Richard Tinory	W/E 4-26-00	W/E 4-26-0	04/26/00	14301	28.01			28.01

**City of Fort Lauderdale Internal Audit Office
Contract Compliance Review of RDC
Civic Peoples Park Phase 1
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Per RDC Vendor History by Job Report								Per IA		
Cost Code (CC)	CC Type	Vendor Name	Description	Invoice #	Check Date	Check #	Amount Paid	Total	See Legend	Amount Disallowed
001206	A	Richard Tinory	EXPS W.E 5-10-00	W/E 5-10-0	05/10/00	14407	30.00			30.00
001206	A	Richard Tinory	W/E 5-17-00	W/E 5-17-0	05/15/00	14481	37.00			37.00
001206	A	Richard Tinory	W/E 5-24-00	W/E 5-24-0	05/24/00	14547	80.51			80.51
001206	A	Richard Tinory	W/E 5-31-00	W/E 5-31-0	05/31/00	14607	37.50			37.50
001206	A	Richard Tinory	W/E 6-14-00	W/E 6-14-0	06/14/00	14695	40.00			40.00
001206	A	Richard Tinory	W/E 6-21-00	W/E 6-21-0	06/21/00	14767	49.75			49.75
001206	A	Richard Tinory	W/E 7-12-00	W/E 7-12-0	07/12/00	14962	50.00			50.00
001206	A	Richard Tinory	W/E 7-19-00	W/E 7-19-0	07/19/00	15029	66.50			66.50
001206	A	Richard Tinory	W/E 7-26-00	W/E 7-26-0	07/26/00	15064	115.76			115.76
001206	A	Richard Tinory	W.E 7-5-00	W/E 7-5-00	07/05/00	14925	113.50			113.50
001206	A	Richard Tinory	W/E 8-2-00	W/E 8-2-00	08/02/00	15142	4.50	778.32		4.50
001207	A	United Rentals	Forklift Warehouse	8352182001	04/14/00	14215	96.63			96.63
003300	E	United Rentals	Concrete Vibrators	10048208	08/25/00	15368	17.49			17.49
001150	E	United Rentals	Forklift Warehouse	8757701-00	05/05/00	14399	70.60	184.72		70.60
001205	A	Rent	U-Store-It	032700	04/14/00	1E+07	208.70			
001205	A	Chg to AMEXP	U-Store-It	3-27-00CDT	04/14/00	1E+07	(208.70)	-		
Subtotal								9,693.72		9,693.72
<u>Subconsultant Invoices for professional services dated (3/31/99 & 5/31/99) prior to Task Order approval date (6/2/99)</u>										
001750	A	Corzo Castella Carballo	Civil Design	7769	10/08/99	12319	640.00			640.00
001750	A	Corzo Castella Carballo	Site Civil Design	7989	10/08/99	12319	1,280.00	1,920.00		1,280.00
Subtotal								1,920.00		1,920.00
<u>No Invoice Documentation evidenced (unable to determine item(s) purchased & whether project-related)</u>										
001220	M	Ace Blueprinting	Bondage	215129	07/28/00	15098	8.48			8.48
002205	S	Affordable Concrete Cut	Sawcut	99300	07/28/00	15136	195.00			195.00
001103	A	Broward Cty Board Comm	Permit Fees	1999	12/28/99	1999	150.00		^	150.00
003300	M	Davie Concrete Corp.	Pump Mix Concrete	22355	07/28/00	15109	1,113.00			1,113.00
003300	M	Davie Concrete Corp.	Reg Concrete	22447	07/28/00	15109	148.40			148.40
001103	A	Dept of Planning & Envir. Protection	Permit Fees	FTL-102	12/29/99	13139	1,350.00		^	1,350.00
001103	A	City of Fort Lauderdale	Permit Fees	2036	02/22/00	2036	630.00		*	630.00

**City of Fort Lauderdale Internal Audit Office
Contract Compliance Review of RDC
Civic Peoples Park Phase 1
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Per RDC Vendor History by Job Report								Per IA		
Cost Code (CC)	CC Type	Vendor Name	Description	Invoice #	Check Date	Check #	Amount Paid	Total	See Legend	Amount Disallowed
002050	M	Reeves Southeastern Corp.	Fork Hanger	1360944	0728/00	15127	16.29			16.29
012100	M	REP Services	Grill	26470A	11/10/00	16153	406.70			406.70
001103	A	Brian Westervelt	Performance Bond	W/E 6-30	06/30/99	11341	5.50	4,023.37		5.50
Subtotal								4,023.37		4,023.37
Actual Store Receipt not evidenced (unable to determine item(s) purchased & whether project-related)										
001150	A	American Express	Amex Bill	06302000	07/14/00	14994	208.70			208.70
001150	A	American Express	Amex Bill	07202000	08/09/00	15216	70.90			70.90
001205	A	American Express	Am Exp April	04-19-2000	05/05/00	14377	507.08			507.08
001205	A	American Express	Amex Bill	05302000	06/02/00	14640	208.70			208.70
001205	A	American Express	Am Exp March	FEB MARCH	04/07/00	14101	217.70			217.70
001206	A	American Express	Am Exp April	04-19-2000	05/05/00	14377	90.96			90.96
001206	A	American Express	Amex Bill	05302000	06/02/00	14640	77.50			77.50
001206	A	American Express	Amex Bill	06302000	07/14/00	14994	35.00			35.00
001206	A	American Express	Amex Bill	07202000	08/09/00	15216	154.36			154.36
001206	A	American Express	Amex Bill	08192000	09/01/00	15444	57.00			57.00
001206	A	American Express	Amex Bill	09192000	10/13/00	15867	81.43			81.43
001206	A	American Express	Fuel	12121999	01/21/00	13309	29.50		^	29.50
001206	A	American Express	Am Exp March	FEB MARCH	04/07/00	14101	67.78			67.78
001206	A	American Express	Amexp Jan	FEB2000	02/18/00	13586	25.00			25.00
001206	A	American Express	Feb Am Ex	MARCH BILL	03/10/00	13802	34.25			34.25
001450	M	American Express	Amex Bill	09192000	10/13/00	15867	51.63			51.63
001451	M	American Express	Amex Bill	09192000	10/13/00	15867	72.19	1,989.68		72.19
001206	A	Richard Tinory	EXPS W/E 2-9-00	W/E 2-9-00	02/09/00	13486	25.00			25.00
001206	A	Richard Tinory	W/E 3-13	W/E 3-13	03/15/00	13838	31.00			31.00
001206	A	Richard Tinory	W/E 3-20-00	W/E 3-20-0	03/22/00	13922	-			-
001206	A	Richard Tinory	W/E 3-29-00	W/E 3-29-0	03/29/00	14003	49.00	105.00		49.00
001450	M	Home Depot	Materials	06122000	06/16/00	14740	45.16			45.16
001450	M	Home Depot	Home Depot Bill	07182000	07/28/00	15117	11.27			11.27
001450	M	Home Depot	Home Depot	07242000	08/29/00	15420	135.33			135.33
001450	M	Home Depot	Materials	2480678548	05/12/00	14455	14.85			14.85

City of Fort Lauderdale Internal Audit Office
 Contract Compliance Review of RDC
 Civic Peoples Park Phase 1
 Ineligible/Disallowed Project Expenditure Costs Paid by RDC

Per RDC Vendor History by Job Report									Per IA	
Cost Code (CC)	CC Type	Vendor Name	Description	Invoice #	Check Date	Check #	Amount Paid	Total	See Legend	Amount Disallowed
003300	M	Home Depot	Home Depot	07242000	08/29/00	15420	23.07			23.07
006050	M	Home Depot	Materials	06122000	06/16/00	14740	41.00			41.00
011850	M	Home Depot	Materials	06122000	06/16/00	14740	24.99			24.99
012100	M	Home Depot	Home Depot	07242000	08/29/00	15420	20.02			20.02
012100	M	Home Depot	Home Depot Bill	09182000	09/08/00	15553	91.03	406.72		91.03
Subtotal								2,501.40		2,501.40
<i>Invoice is a photocopy not an original</i>										
007140	M	Edron Metal Products, Inc.	Hexagonal Shelter	042100	04/27/00	1E+08	1,900.00			
007140	M	Edron Metal Products, Inc.	Paid Already	04-21-00	04/27/00	1E+08	(1,900.00)			
007140	M	Edron Metal Products, Inc.	Metal Roof	FTL102	04/14/00	14188	2,000.00	2,000.00		2,000.00
Subtotal								2,000.00		2,000.00
<i>Posted to Incorrect Project (Victoria Park and 15th Ave & NW 22nd Crt)</i>										
001100	S	Caulfield & Wheeler, Inc.	Surveying	21184	12/14/00	16463	225.00	225.00		225.00
002090	M	Retranca Equip & Trucking	Film Material	9072	03/03/00	13764	525.00	525.00		525.00
Subtotal								750.00		750.00
<i>Non Project-related Expenditure (food/lunch)</i>										
001450	M	Scott Greiner	w/e 5-31-00	W/E 5-31-0	05/31/00	14603	16.12	16.12		16.12
Subtotal								16.12		16.12
<i>RDC was charged & paid for City Inspector Overtime Cost (Prov. 26.2) then included in Stmt of Actual Cost expenditures</i>										
001760	S	City of Fort Lauderdale	Construction Inspect	081020000	09/08/00	15549	50.00	50.00		50.00
Subtotal								50.00		50.00
Total								\$ 20,954.61		\$ 20,954.61

**City of Fort Lauderdale Internal Audit Office
Contract Compliance - RDC
P15410 Civic Peoples Park #1
Verification of RDC In-house Labor Costs**

Per RDC Labor Costs Schedule (attached to Stmt of Actual Costs)							Per IA						Per RDC (Payroll Register)									
Week End (W/E)	Staff Type Description	Hours	Rate	Supervision Total	Labor Total	Grand Total	Payroll Exp Allowed/ Disallowed	See Legend	Allow- able Hrs	Rate per Contract	Total Eligible	Total Over/ (Underpd)	Date(s) Employee Worked	Employee Name	Title/ Position	# of Hrs Worked in W/E	Total Hrs for W/E	Unit	RDC Actual Hly Rate	Amount	Total	Check #
6/20/99	Supervision	2.00	\$ 45.70	\$ 91.40			Disallowed	No Paymt	N/A	N/A	\$ -	\$ 91.40	No evidence of paymt on Payroll Register			0	0	S Hrs	N/A	\$ -	\$ -	None
12/15/99 (s/b 12/12/99)	Supervision	4.00	45.70	182.80			Disallowed	No TS & GC	N/A	N/A	\$ -	\$ 182.80	12/8/99	Greiner, Scott	SPM	4	4	S Hrs	28.75	\$ 115.00	115.00	12874
1/26/00 (s/b 1/23/00)	Supervision	8.00	45.70	365.60			Disallowed	No CC	N/A	N/A	\$ -	\$ 365.60	1/21/00	Tinory, Richard	PM	8	8	S Hrs	\$25	\$ 200.00	200.00	13354
1/30/00	Supervision	16.00	45.70	731.20			Allowed		16.00	\$ 46.30	\$ 740.80	\$ (9.60)	1/24-1/26/00	Tinory, Richard	PM	16	16	S Hrs	\$25	\$ 400.00	400.00	13425
2/6/00	Supervision	12.00	45.70	548.40			Allowed		12.00	\$ 46.30	\$ 555.60	\$ (7.20)	2/2-2/4/00	Tinory, Richard	PM	12	12	S Hrs	\$25	\$ 300.00	300.00	13494
2/13/00	Supervision	28.00	45.70	1,279.60			Allowed		20.00	\$ 46.30	\$ 926.00	\$ 353.60	2/8,2/10-2/11/00	Tinory, Richard	PM	20	20	S Hrs	\$25	\$ 500.00	500.00	13559
2/20/00	Supervision	8.00	45.70	365.60			Disallowed	GC	N/A	N/A	\$ -		2/14-2/15/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		13658
							Allowed		4.00	\$ 46.30	\$ 185.20	\$ 180.40	2/14/00	Tinory, Richard	PM	4	8	S Hrs	\$25	\$ 100.00	215.00	13649
2/27/00	Supervision	8.00	45.70	365.60			Disallowed	GC	N/A	N/A	\$ -		2/24/00	Greiner, Scott	SPM	1		S Hrs	28.75	\$ 28.75		13728
							Allowed		7.00	\$ 46.30	\$ 324.10	\$ 41.50	2/22-2/24/00	Tinory, Richard	PM	7	8	S Hrs	\$25	\$ 175.00	203.75	13717
3/15/00 (s/b 3/12/00)	Supervision	10.00	45.70	457.00			Disallowed	GC	N/A	N/A	\$ -		3/9/00	Westervelt, Steven	Principal	2		S Hrs	37.50	\$ 75.00		13840
							Disallowed	GC	N/A	N/A	\$ -	\$ 457.00	3/7 & 3/9/00	Greiner, Scott	SPM	8	10	S Hrs	28.75	\$ 230.00	305.00	13855
3/22/00 (s/b 3/19/00)	Supervision	18.00	45.70	822.60			Disallowed	GC	N/A	N/A	\$ -		3/14/00	Westervelt, Steven	Principal	2		S Hrs	37.50	\$ 75.00		13948
							Disallowed	GC	N/A	N/A	\$ -		3/17/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		13962
							Allowed		12.00	\$ 46.30	\$ 555.60	\$ 267.00	3/16-3/17/00	Tinory, Richard	PM	12	18	S Hrs	25.00	\$ 300.00	490.00	13953
3/26/00	Supervision	30.00	45.70	1,371.00			Disallowed	GC	N/A	N/A	\$ -		3/20-3/23/00	Greiner, Scott	SPM	9		S Hrs	28.75	\$ 258.75		14022
							Allowed		21.00	\$ 46.30	\$ 972.30	\$ 398.70	3/20-3/24/00	Tinory, Richard	PM	21	30	S Hrs	25.00	\$ 525.00	783.75	14011
4/2/00	Supervision	15.00	45.70	685.50			Disallowed	GC	N/A	N/A	\$ -		3/27/00	Greiner, Scott	SPM	2		S Hrs	28.75	\$ 57.50		14051
							Allowed		13.00	\$ 46.30	\$ 601.90	\$ 83.60	3/27-3/31/00	Tinory, Richard	PM	13	15	S Hrs	25.00	\$ 325.00	382.50	14039
4/9/00	Supervision	18.00	45.70	822.60			Disallowed	GC	N/A	N/A	\$ -		4/6/00	Westervelt, Steven	Principal	1		S Hrs	37.50	\$ 37.50		14141
							Disallowed	GC	N/A	N/A	\$ -		4/3-4/5, 4/7/00	Greiner, Scott	SPM	10		S Hrs	28.75	\$ 287.50		14158
							Allowed		7.00	\$ 46.30	\$ 324.10	\$ 498.50	4/3-4/5/00	Tinory, Richard	PM	7	18	S Hrs	25.00	\$ 175.00	500.00	14146
4/16/00	Supervision	22.00	45.70	1,005.40			Disallowed	GC	N/A	N/A	\$ -		4/10 & 4/12/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		14247
							Allowed		18.00	\$ 46.30	\$ 833.40	\$ 172.00	4/10-4/14/00	Tinory, Richard	PM	18	22	S Hrs	25.00	\$ 450.00	565.00	14234
4/23/00	Supervision	34.00	45.70	1,553.80			Disallowed	GC	N/A	N/A	\$ -		4/17-4/20/00	Greiner, Scott	SPM	6		S Hrs	28.75	\$ 172.50		14322
							Allowed		28.00	\$ 46.30	\$ 1,296.40	\$ 257.40	4/17-4/21/00	Tinory, Richard	PM	28	34	S Hrs	25.00	\$ 700.00	872.50	14309
4/30/00	Supervision	10.00	45.70	457.00			Disallowed	GC	N/A	N/A	\$ -		4/24 & 4/26/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		14363
							Allowed		6.00	\$ 46.30	\$ 277.80	\$ 179.20	4/24 & 4/27/00	Tinory, Richard	PM	6	10	S Hrs	25.00	\$ 150.00	265.00	14350
Legend:												Disallowed Hrs: Non-reimbursable staff (Supervision, Expeditor & Clean-up) performing General Condition labor tasks										
S Hrs	Straight time hours							GC	Date employee worked is subsequent to work completion date for project which is 9/19/00													
OT Hrs	Overtime Hours - If Disallowed: RDC employees worked overtime hours without City Inspector present							No CC	No evidence of cancelled check													
CH	Carpenter's Helper							No Paymt	No evidence of payment via Payroll Register													
PM	Project Manager							No TS	No evidence of Time Sheet for hours													
PS	Project Superintendent-Richard Tinory replaced by Michael Matthews																					
SL	Skilled Laborer								Amts RDC did not include in their "Labor" Total IA allowed													
SPM	Senior Project Manager								Total Supervision & Labor. RDC erroneously did not include amt for "Labor, To Install" in total on Labor Schedule													
TC	Trim Carpenter								Hrs on Timesht & Payroll Register RDC did not bill & IA allowed													

**City of Fort Lauderdale Internal Audit Office
Contract Compliance - RDC
P15410 Civic Peoples Park #1
Verification of RDC In-house Labor Costs**

Per RDC Labor Costs Schedule (attached to Stmt of Actual Costs)							Per I/A						Per RDC (Payroll Register)									
Week End (W/E)	Staff Type Description	Hours	Rate	Supervision Total	Labor Total	Grand Total	Payroll Exp Allowed/ Disallowed	See Legend	Allow-able Hrs	Rate per Contract	Total Eligible	Total Over/ (Underpd)	Date(s) Employee Worked	Employee Name	Title/ Position	# of Hrs Worked in W/E	Total Hrs for W/E	Unit	RDC Actual Hrly Rate	Amount	Total	Check #
5/7/00	Supervision	7.00	45.70	319.90			Disallowed	GC	N/A	N/A	\$ -		5/5/00	Westervelt, Steven	Principal	1		S Hrs	37.50	\$ 37.50		14409
							Disallowed	GC	N/A	N/A	\$ -		5/1 & 5/4/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		14427
							Allowed		2.00	\$ 46.30	\$ 92.60	\$ 227.30	5/5/00	Tinory, Richard	PM	2	7	S Hrs	25.00	\$ 50.00	202.50	14414
5/14/00	Supervision	28.00	45.70	1,279.60			Disallowed	GC	N/A	N/A	\$ -		5/12/00	Westervelt, Steven	Principal	1		S Hrs	37.50	\$ 37.50		14484
							Disallowed	GC	N/A	N/A	\$ -		5/8, 5/11-5/12/00	Greiner, Scott	SPM	3		S Hrs	28.75	\$ 86.25		14502
							Allowed		24.00	\$ 46.30	\$ 1,111.20	\$ 168.40	5/9-5/12/00	Tinory, Richard	PM	24	28	S Hrs	25.00	\$ 600.00	723.75	14489
5/21/00	Supervision	43.00	45.70	1,965.10			Disallowed	GC	N/A	N/A	\$ -		5/15 & 5/19/00	Greiner, Scott	SPM	3		S Hrs	28.75	\$ 86.25		14568
							Allowed		40.00	\$ 46.30	\$ 1,852.00	\$ 113.10	5/15-5/19/00	Tinory, Richard	PM	40	43	S Hrs	25.00	\$ 1,000.00	1,086.25	14555
5/28/00	Supervision	29.00	45.70	1,325.30			Disallowed	GC	N/A	N/A	\$ -		5/22, 5/25/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		14628
							Allowed		25.00	\$ 46.30	\$ 1,157.50	\$ 167.80	5/22-5/24 & 5/26/00	Tinory, Richard	PM	25	29	S Hrs	25.00	\$ 625.00	740.00	14615
6/4/00	Supervision	9.00	45.70	411.30			Disallowed	GC	N/A	N/A	\$ -		5/30 & 6/1/00	Greiner, Scott	SPM	3		S Hrs	28.75	\$ 86.25		14680
							Allowed		6.00	\$ 46.30	\$ 277.80	\$ 133.50	5/30 & 6/2/00	Tinory, Richard	PM	6	9	S Hrs	25.00	\$ 150.00	236.25	14668
6/11/00	Supervision	8.00	45.70	365.60			Disallowed	GC	N/A	N/A	\$ -		6/5 & 6/9/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		14715
							Allowed		4.00	\$ 46.30	\$ 185.20	\$ 180.40	6/5/00	Tinory, Richard	PM	4	8	S Hrs	25.00	\$ 100.00	215.00	14703
6/18/00	Supervision	36.50	45.70	1,668.05			Disallowed	GC	N/A	N/A	\$ -		6/12, 6/14 & 6/16/00	Lundstedt, Robert	PM	4.5		S Hrs	30.00	\$ 135.00		14771
							Disallowed	GC	N/A	N/A	\$ -		6/12-6/13 & 6/15/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		14787
							Allowed		15.00	\$ 46.30	\$ 694.50	\$ 973.55	6/14-6/16/00	Tinory, Richard	PM	15	23.5	S Hrs	25.00	\$ 375.00	625.00	14775
6/25/00	Supervision	11.00	45.70	502.70			Disallowed	GC	N/A	N/A	\$ -		6/19/00	Westervelt, Steven	Principal	2		S Hrs	37.50	\$ 75.00		14838
							Disallowed	GC	N/A	N/A	\$ -		6/19-6/20/00	Lundstedt, Robert	PM	4		S Hrs	30.00	\$ 120.00		14839
							Disallowed	GC	N/A	N/A	\$ -	\$ 502.70	6/19-6/20, 6/22-6/23/00	Greiner, Scott	SPM	5	11	S Hrs	28.75	\$ 143.75	338.75	14855
7/2/00	Supervision	41.00	45.70	1,873.70			Disallowed	GC	N/A	N/A	\$ -		6/27/00	Westervelt, Steven	Principal	1		S Hrs	37.50	\$ 37.50		14928
							Disallowed	GC	N/A	N/A	\$ -		6/27 & 6/30/00	Lundstedt, Robert	PM	4		S Hrs	30.00	\$ 120.00		14929
							Disallowed	GC	N/A	N/A	\$ -		6/26, 6/28 & 6/30/00	Greiner, Scott	SPM	3		S Hrs	28.75	\$ 86.25		14945
							Allowed		33.00	\$ 46.30	\$ 1,527.90	\$ 345.80	6/26-6/30/00	Tinory, Richard	PM	33	41	S Hrs	25.00	\$ 825.00	1,068.75	14933
7/9/00	Supervision	18.00	45.70	822.60			Disallowed	GC	N/A	N/A	\$ -		7/5-7/7/00	Lundstedt, Robert	PM	8		S Hrs	30.00	\$ 240.00		14965
							Disallowed	GC	N/A	N/A	\$ -		7/5/00	Greiner, Scott	SPM	2		S Hrs	28.75	\$ 57.50		14981
							Allowed		8.00	\$ 46.30	\$ 370.40	\$ 452.20	7/5/00	Tinory, Richard	PM	8	18	S Hrs	25.00	\$ 200.00	497.50	14969
7/16/00	Supervision	42.00	45.70	1,919.40			Disallowed	GC	N/A	N/A	\$ -		7/10-7/11/00	Greiner, Scott	SPM	2		S Hrs	28.75	\$ 57.50		15049
							Allowed		40.00	\$ 46.30	\$ 1,852.00	\$ 67.40	7/10-7/14/00	Tinory, Richard	PM	40	42	S Hrs	25.00	\$ 1,000.00	1,057.50	15037
7/23/00	Supervision	38.50	45.70	1,759.45			Disallowed	GC	N/A	N/A	\$ -		7/18 & 7/21/00	Lundstedt, Robert	PM	3.5		S Hrs	32.50	\$ 113.75		15071
							Disallowed	GC	N/A	N/A	\$ -		7/17-7/18 & 7/20/00	Greiner, Scott	SPM	5		S Hrs	28.75	\$ 143.75		15087
							Allowed		30.00	\$ 46.30	\$ 1,389.00	\$ 370.45	7/17-7/21/00	Tinory, Richard	PM	30	38.5	S Hrs	25.00	\$ 750.00	1,007.50	15075
7/30/00	Supervision	20.00	45.70	914.00			Disallowed	GC	N/A	N/A	\$ -		7/24 & 7/27/00	Lundstedt, Robert	PM	2		S Hrs	32.50	\$ 65.00		15146
							Disallowed	GC	N/A	N/A	\$ -		7/24, 7/26-7/27/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		15162
							Allowed		14.00	\$ 46.30	\$ 648.20	\$ 265.80	7/24, 7/26-7/28/00	Tinory, Richard	PM	14	20	S Hrs	25.00	\$ 350.00	530.00	15150
8/6/00	Supervision	26.00	45.70	1,188.20			Disallowed	GC	N/A	N/A	\$ -		8/2 & 8/4/00	Westervelt, Steven	Principal	5		S Hrs	37.50	\$ 187.50		15188
							Disallowed	GC	N/A	N/A	\$ -		8/1/00	Lundstedt, Robert	PM	1		S Hrs	32.50	\$ 32.50		15189
							Disallowed	GC	N/A	N/A	\$ -		7/31 & 8/3-8/4/00	Greiner, Scott	SPM	5		S Hrs	28.75	\$ 143.75		15204
							Allowed		15.00	\$ 46.30	\$ 694.50	\$ 493.70	7/31-8/2 & 8/4/00	Tinory, Richard	PM	15	26	S Hrs	25.00	\$ 375.00	738.75	15192
8/13/00	Supervision	9.00	45.70	411.30			Disallowed	GC	N/A	N/A	\$ -		8/9/00	Westervelt, Steven	Principal	1		S Hrs	37.50	\$ 37.50		15250
							Disallowed	GC	N/A	N/A	\$ -		8/8/00	Lundstedt, Robert	PM	1		S Hrs	32.50	\$ 32.50		15251

**City of Fort Lauderdale Internal Audit Office
Contract Compliance - RDC
P15410 Civic Peoples Park #1
Verification of RDC In-house Labor Costs**

Per RDC Labor Costs Schedule (attached to Stmt of Actual Costs)							Per I/A						Per RDC (Payroll Register)									
Week End (W/E)	Staff Type Description	Hours	Rate	Supervision Total	Labor Total	Grand Total	Payroll Exp Allowed/ Disallowed	See Legend	Allow-able Hrs	Rate per Contract	Total Eligible	Total Over/ (Underpd)	Date(s) Employee Worked	Employee Name	Title/ Position	# of Hrs Worked in W/E	Total Hrs for W/E	Unit	RDC Actual Hrly Rate	Amount	Total	Check #
							Disallowed	GC	N/A	N/A	\$ -		8/7-8/8 & 8/10/00	Greiner, Scott	SPM	5		S Hrs	28.75	\$ 143.75		15267
							Allowed		2.00	\$ 46.30	\$ 92.60	\$ 318.70	8/10/00	Tinory, Richard	PM	2	9	S Hrs	25.00	\$ 50.00	263.75	15255
8/20/00	Supervision	13.00	45.70	594.10			Disallowed	GC	N/A	N/A	\$ -		8/14-8/18/00	Lundstedt, Robert	PM	8		S Hrs	32.50	\$ 260.00		15284
							Disallowed	GC	N/A	N/A	\$ -	\$ 594.10	8/14, 8/16 & 8/18/00	Greiner, Scott	SPM	5	13	S Hrs	28.75	\$ 143.75	403.75	15299
8/27/00	Supervision	45.50	45.70	2,079.35			Disallowed	GC	N/A	N/A	\$ -		8/22/00	Westervelt, Steven	Principal	2		S Hrs	37.50	\$ 75.00		15380
							Disallowed	GC	N/A	N/A	\$ -		8/22-8/24/00	Lundstedt, Robert	PM	5.5		S Hrs	32.50	\$ 178.75		15381
							Disallowed	GC	N/A	N/A	\$ -		8/21, 8/23 & 8/25/00	Greiner, Scott	SPM	6		S Hrs	28.75	\$ 172.50		15397
							Allowed		32.00	\$ 46.30	\$ 1,481.60	\$ 597.75	8/22-8/25/00	Matthews, Michael	PS	32	45.5	S Hrs	25.00	\$ 800.00	1,226.25	15392
9/3/00	Supervision	12.00	45.70	548.40			Disallowed	GC	N/A	N/A	\$ -		8/29/00	Westervelt, Steven	Principal	2		S Hrs	37.50	\$ 75.00		15501
							Disallowed	GC	N/A	N/A	\$ -		8/29/00	Lundstedt, Robert	PM	1		S Hrs	32.50	\$ 32.50		15502
							Disallowed	GC	N/A	N/A	\$ -		8/28-8/29/00	Greiner, Scott	SPM	4		S Hrs	28.75	\$ 115.00		15518
							Allowed		8.00	\$ 46.30	\$ 370.40	\$ 178.00	8/28/00	Matthews, Michael	PS	8	15	S Hrs	25.00	\$ 200.00	422.50	15513
9/10/00	Supervision	2.00	45.70	91.40			Disallowed	GC	N/A	N/A	\$ -	\$ 91.40	9/7-9/8/00	Greiner, Scott	SPM	4	4	S Hrs	28.75	\$ 115.00	115.00	15601
10/1/00	Supervision	38.50	45.70	1,759.45			Disallowed	GC/SCD	N/A	N/A	\$ -		9/25-9/26/00, 9/29/00	Lundstedt, Robert	PM	2.5		S Hrs	32.50	\$ 81.25		15791
							Disallowed	GC	N/A	N/A	\$ -		9/29/2000	Greiner, Scott	SPM	2		S Hrs	28.75	\$ 57.50		15808
							Disallowed	SCD	N/A	N/A	\$ -	\$ 1,759.45	9/25-9/29/00	Matthews, Michael	PS	40	44.5	S Hrs	25.00	\$ 1,000.00	1,138.75	15802
	Labor, Expeditor																					
7/16/00	Labor, Expeditor	2.00	18.94		37.88		Disallowed	GC	N/A	N/A	\$ -	\$ 37.88	7/12/00	Westervelt, Brian	SL	2	2	S Hrs	9.00	\$ 18.00	18.00	15054
7/23/00	Labor, Expeditor	1.00	18.94		18.94		Disallowed	GC	N/A	N/A	\$ -	\$ 18.94	7/19/00	Westervelt, Brian	SL	1	1	S Hrs	9.00	\$ 9.00	9.00	15092
7/30/00	Labor, Expeditor	1.00	18.94		18.94		Disallowed	GC	N/A	N/A	\$ -	\$ 18.94	7/24/00	Westervelt, Brian	SL	1	1	S Hrs	9.00	\$ 9.00	9.00	15167
8/27/00	Labor, Expeditor	2.00	18.94		37.88		Disallowed	GC	N/A	N/A	\$ -	\$ 37.88	8/21 & 8/23/00	Westervelt, Brian	SL	2	2	S Hrs	9.00	\$ 18.00	18.00	15402
9/3/00	Labor, Expeditor	2.00	18.94		37.88		Disallowed	GC	N/A	N/A	\$ -	\$ 37.88	8/29/00	Westervelt, Brian	SL	2	2	S Hrs	9.00	\$ 18.00	18.00	15523
10/8/00	Labor, Expeditor	1.00	18.94		18.94		Disallowed	GC/SCD	N/A	N/A	\$ -	\$ 18.94	10/2/00	Westervelt, Brian	SL	1	1	S Hrs	9.00	\$ 9.00	9.00	15848
10/15/00	Labor, Expeditor	1.00	18.94		18.94		Disallowed	GC/SCD	N/A	N/A	\$ -	\$ 18.94	10/10/00	Westervelt, Brian	SL	1	1	S Hrs	9.00	\$ 9.00	9.00	15936
11/5/00	Labor, Expeditor	1.00	18.94		18.94		Disallowed	GC/SCD	N/A	N/A	\$ -	\$ 18.94	11/1/00	Westervelt, Brian	SL	1	1	S Hrs	9.00	\$ 9.00	9.00	16141
11/26/00	Labor, Expeditor	2.00	18.94		37.88		Disallowed	GC/SCD	N/A	N/A	\$ -	\$ 37.88	11/20/00	Westervelt, Brian	SL	2	2	S Hrs	9.00	\$ 18.00	18.00	16285
	Labor, Clean Up																					
7/9/00	Labor, Clean Up	3.00	24.88		74.64		Disallowed	GC	N/A	N/A	\$ -	\$ 74.64	7/7/00	Jaimes, Juan	EO/TC	3	3	S Hrs	15.00	\$ 45.00	45.00	14984
	Labor, Concrete																					
7/9/00	Labor, Concrete	26.00	29.90		777.40		Allowed		5.00	\$ 28.48	\$ 142.40		7/6/00	Simmons, Michael	TC	5		S Hrs	11.50	\$ 57.50		14968
							Allowed		1.00	\$ 28.48	\$ 28.48		7/6/00	Simmons, Michael	TC	1		OT Hrs	17.25	\$ 17.25		14968
							Allowed		13.00	\$ 28.48	\$ 370.24		7/6-7/7/00	Tinory, Richard	PM	13		S Hrs	25.00	\$ 325.00		14969
							Allowed		6.00	\$ 28.48	\$ 170.88		7/6/00	Jaimes, Juan	EO/TC	6		S Hrs	15.00	\$ 90.00		14984
							Allowed		1.00	\$ 28.48	\$ 28.48	\$ 36.92	7/6/00	Jaimes, Juan	EO/TC	1	26	OT Hrs	22.50	\$ 22.50	512.25	14984
	RDC's Total Labor (not including Supervision)				1,098.26																	
	Labor, To Install																					
4/30/00	Labor, To Install	80.00	24.88		1,990.40		Allowed		40.00	\$ 24.88	\$ 995.20		4/24-4/28/00	Palacio, Azarias	CH	40		S Hrs	10.00	\$ 400.00		14364
							Allowed		40.00	\$ 24.88	\$ 995.20	\$ -	4/24-4/28/00	Bodner, Michael	PS	40	80	S Hrs	25.00	\$ 1,000.00	1,400.00	14365

**City of Fort Lauderdale Internal Audit Office
Contract Compliance - RDC
P15410 Civic Peoples Park #1
Verification of RDC In-house Labor Costs**

Per RDC Labor Costs Schedule (attached to Stmt of Actual Costs)							Per IA						Per RDC (Payroll Register)										
Week End (W/E)	Staff Type Description	Hours	Rate	Supervision Total	Labor Total	Grand Total	Payroll Exp Allowed/ Disallowed	See Legend	Allow- able Hrs	Rate per Contract	Total Eligible	Total Over/ (Underpd)	Date(s) Employee Worked	Employee Name	Title/ Position	# of Hrs Worked in W/E	Total Hrs for W/E	Unit	RDC Actual Hrly Rate	Amount	Total	Check #	
5/7/00	Labor, To Install	48.00	24.88		1,194.24		Allowed		24.00	\$ 24.88	\$ 597.12		5/1-5/3/00	Palacio, Azarias	CH	24		S Hrs	10.00	\$ 240.00		14428	
							Allowed		24.00	\$ 24.88	\$ 597.12	\$ -	5/1-5/3/00	Bodner, Michael	PS	24	48	S Hrs	25.00	\$ 600.00	840.00	14429	
7/23/00	Labor, To Install	23.00	24.88		572.24		Allowed		16.00	\$ 24.88	\$ 398.08		7/20-7/21/00	Simmons, Michael	TC	16		S Hrs	11.50	\$ 184.00		15074	
							Disallowed	OT Hrs	N/A	N/A	\$ -		7/20/00	Simmons, Michael	TC	1		OT Hrs	17.25	\$ 17.25		15074	
							Allowed		3.00	\$ 24.88	\$ 74.64		7/19/00	Palacio, Azarias	CH	3		S Hrs	11.00	\$ 33.00		15088	
							Allowed		3.00	\$ 24.88	\$ 74.64	\$ 24.88	7/19/00	Jaimes, Juan	EO/TC	3	23	S Hrs	15.00	\$ 45.00	279.25	15090	
7/30/00	Labor, To Install	9.00	24.88		223.92		Allowed		8.00	\$ 24.88	\$ 199.04		7/26/00	Ramirez, Francisco	CH	8		S Hrs	11.00	\$ 88.00		15152	
							Disallowed	OT Hrs	N/A	N/A	\$ -	\$ 24.88	7/26/00	Ramirez, Francisco	CH	1	9	OT Hrs	16.50	\$ 16.50	104.50	15152	
Total		922.00		\$ 32,904.00	1,098.26	\$ 34,002.26			646.00		\$ 26,062.12	\$ 11,920.94				910	910		\$ 22,033.00	\$ 22,033.00			
6/25/00	Hrs on Timesheet & Payroll Register charged to project-RDC did not charge the City for these hrs.						Allowed		28.00	\$ 46.30	\$ 1,296.40		6/19-6/23/00	Tinory, Richard	PM	28	28	S Hrs	25.00	\$ 700.00	700.00	14843	
Total Labor (not including Supervision) per IA					\$ 5,079.06			674.00		\$ 27,358.52	\$ 10,624.54					938	938		\$ 22,733.00	\$ 22,733.00			
Total Supervision & Labor Costs per IA					\$ 37,983.06						\$ 37,983.06												

City of Fort Lauderdale - Internal Audit Office
RDC Contract Compliance
Verification of Equipment Costs for Civic Peoples Park Ph 1

Schedule 3

Date	Description	RDC Employee Signed Equipment Use Log	City Contract Rate	Total
Total City Paid RDC				\$ 1,062.00
Total Eligible/Allowed:				
4/24/00	F250	M. Bodner	38.00	
4/24/00	Generator	M. Bodner	33.50	
4/25/00	F250	M. Bodner	38.00	
4/25/00	Generator	M. Bodner	33.50	
4/26/00	F250	M. Bodner	38.00	
4/26/00	Generator	M. Bodner	33.50	
4/27/00	F250	M. Bodner	38.00	
4/27/00	Generator	M. Bodner	33.50	
4/28/00	F250	M. Bodner	38.00	
4/28/00	Generator	M. Bodner	33.50	
5/1/00	F250	M. Bodner	38.00	
5/1/00	Generator	M. Bodner	33.50	
5/2/00	F250	M. Bodner	38.00	
5/2/00	Generator	M. Bodner	33.50	
5/3/00	F250	M. Bodner	38.00	
5/3/00	Generator	M. Bodner	33.50	
6/14/00	F150	R. Tinory	38.00	
6/15/00	F150	R. Tinory	38.00	
6/19/00	F150	R. Tinory	38.00	
6/20/00	F150	R. Tinory	38.00	
6/21/00	F150	R. Tinory	38.00	
6/22/00	F150	R. Tinory	38.00	
6/23/00	F150	R. Tinory	38.00	
6/26/00	F150	R. Tinory	38.00	
6/27/00	F150	R. Tinory	38.00	
6/28/00	F150	R. Tinory	38.00	
6/29/00	F150	R. Tinory	38.00	
6/30/00	F150	R. Tinory	38.00	
7/5/00	F150	R. Tinory	38.00	
7/6/00	F150	R. Tinory	38.00	
7/7/00	F150	R. Tinory	38.00	
7/10/00	F150	R. Tinory	38.00	
7/11/00	F150	R. Tinory	38.00	
7/12/00	F150	R. Tinory	38.00	
7/13/00	F150	R. Tinory	38.00	
7/14/00	F150	R. Tinory	38.00	
7/26/00	F150	R. Tinory	38.00	
7/27/00	F150	R. Tinory	38.00	1,408.00
Total City Underpaid based on Equipment Use Logs				\$ (346.00)

**Contract Compliance Review of RDC
P15410 Civic Peoples Park Phase 1
Questionable Project Expenditures Paid by RDC**

Schedule 4

Per RDC Vendor History by Job Report										Per IA	
Ref #	Cost Code (CC)	CC Type	Vendor Name	Description	Invoice #	Invoice Date	Check Date	Check #	Amount Paid	Total	Questionable Exp Total
No Subcontractor's Agreement (Prov. 9.4) w/Subconsultants & quantity hrs rendered, staff type description, contracted rates & dates of service not evidenced on invoice											
1	001750	A	Corzo Castella Carballo	Pro Services	10072	05/22/00	06/02/00	14642	250.00		250.00
	001750	A		Pro Services	10159	06/26/00	08/09/00	15218	750.00		750.00
	001750	A		Professional Service	8108	06/30/99	10/08/99	12319	640.00		640.00
	001750	A		Civil 95%	8308	10/11/99	06/02/00	14642	480.00		480.00
	001750	A		Civil Design	9403	10/27/99	06/02/00	14642	160.00		160.00
	001750	A		Civil Design	9403A	01/31/00	06/02/00	14642	640.00		640.00
	001750	A		Drainage Permitting	9705	01/31/00	08/09/00	15218	1,800.00	4,720.00	1,800.00
2	001750	A	Construction Consultants	Electrical	990602-1	07/19/99	09/08/00	15539	1,200.00	1,200.00	1,200.00
	Subtotal										5,920.00
No Subcontractor's Agreement (Prov. 9.4) (detailing basis for compensation, labor/materials, tied to scope of work, etc.)											
3	002010	S	Big D Paving Company, Inc.	Parking Lot	00323	09/13/00	12/14/00	16457	3,925.00		3,925.00
	002090	S		Clean Up	00263	11/13/00	12/14/00	16457	9,525.00		9,525.00
	002090	S		Sidewalk	00324	09/13/00	12/14/00	16457	9,500.00		9,500.00
	002450	S		Irrigation	00368	10/11/00	07/27/01	18873	6,000.00		6,000.00
	002950	S		Final Subbase	00283	06/19/00	08/25/00	15347	350.00		350.00
	002950	S		Parking Lot	00295	06/26/00	08/25/00	15347	3,900.00		3,900.00
	002950	S		Asphalt Walkway	00296	06/26/00	10/20/00	15951	8,625.00		8,625.00
	003300	S		Sidewalk	00322	09/13/00	10/20/00	15951	8,385.00	50,210.00	8,385.00
4	002050	S	Bulldog Fence Co.	Fencing	251-1	09/20/00	12/14/00	16460	6,432.30	includes \$711 Change Order	6,432.30
	002050	S		Fencing	251-2	12/15/00	04/06/01	17658	714.70	7,147.00	714.70
5	013400	S	Child Safe Products, Inc.	Installation	2151	05/30/00	09/08/00	15538	2,490.50	2,490.50	2,490.50
6	003760	S	Crown Brick Pavers	Brick Pavers	FTL102	09/12/00	09/15/00	15615	9,400.00	9,400.00	9,400.00
									includes \$1,600 Change Order		
Legend											
<i>Cost Code Type:</i>											
A	Admin.				Transactions include change orders without evidence in writing of agreement and subsequent modification(s) disclosed to City.						
M	Materials										
S	Subcontractor				All tickets depicted on invoice not evidenced.						

**Contract Compliance Review of RDC
P15410 Civic Peoples Park Phase 1
Questionable Project Expenditures Paid by RDC**

Schedule 4

Per RDC Vendor History by Job Report										Per IA	
Ref #	Cost Code (CC)	CC Type	Vendor Name	Description	Invoice #	Invoice Date	Check Date	Check #	Amount Paid	Total	Questionable Exp Total
7	006050	S	Florida Electric Service	Auger w/Operator	10203	04/25/00	09/08/00	15545	440.00		440.00
	016100	S		Service Truck	7755	10/13/00	12/14/00	16469	82.00		82.00
	016100	S		Electrical	10540	08/23/00	09/08/00	15545	2,500.00		2,500.00
	016200	M		Electrical	10540	08/23/00	09/08/00	15545	3,000.00	6,022.00	3,000.00
8	007140	S	Johnson Concepts	Metal Roof	FTL102	05/24/00	05/26/00	14584	1,900.00	1,900.00	1,900.00
9	002200	S	Precision Tree Care	Tree & Stump Removal	TREEREMV	04/04/00	04/07/00	14121	3,300.00	3,300.00	3,300.00
10	003300	S	Valtec Construction	Concrete Slab	296	05/30/00	08/09/00	15241	2,329.00	2,329.00	2,329.00
Subtotal										82,798.50	
Total Questionable										88,718.50	88,718.50
Multiplier (1.24 factor)											21,292.44
Total											110,010.94