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Operational Review
of the
General Employees'
Retirement System/Pension Plan

Report of Audit 03/04-XX-15

January 6, 2005



Office of Management and Budget
Internal Audit

MEMORANDUM NO. 05-13

DATE: January 6, 2005

TO: Director of Finance/Terry Sharp
General Employees' Retirement System Board of Trustees

SUBJECT: Operational Review of the General Employees' Retirement System/Pension Plan

Enclosed is the "subject" Final Report of Audit.

Allyson C. Love
Director, Office of Management and Budget

Attachment - Final Report of Audit

c: City Commission
City Manager/George Gretsas
Assistant City Manager/Kathleen Gunn
Assistant City Manager/Stephen Scott

ACL/cs

REPORT OF AUDIT NO. 03/04-XX-15

DATE: August 31, 2004

TO: Finance Director/Terry Sharp
General Employees' Retirement System Board of Trustees

FROM: Internal Audit Director/Allyson C. Love

SUBJECT: *Operational Review of the General Employees' Retirement System/Pension Plan*

BACKGROUND

The City of Fort Lauderdale (City) established a General Employees' Retirement System (GERS) effective January 1, 1973. The purpose of the plan is to provide an adequate pension benefit during retirement years for the employee and eligible beneficiaries. City Ordinance, Chapter 20, Section 20-106-115 contains the provisions of the contributory defined benefit plan. The General Employees' trust funds are used to account for the accumulation of resources to be used for retirement benefit payments to City employees. Resources are contributed by employees at rates fixed by law and by the City at amounts determined by annual actuarial valuations. The Board of Trustees (Board) is responsible for the general administration and fiduciary responsibility for the plan and only the City Commission may amend the benefits of the plan. A Pension Plan Administrator, who reports to the Board, is responsible for the day-to-day operations of the Plan.

City employees are required to contribute from 4% to 6% of pensionable earnings¹ via bi-weekly payroll deductions and can retire with full benefits at the earlier of 30 years of service or the attainment of age 55. A Deferred Retirement Option Program (DROP) is also available to members who reach their normal retirement age and wish to retire from the plan but continue to work for up to 36 months longer and have their monthly retirement benefit deposited to a DROP account.

¹ Pensionable earnings include base pay, assignment pay, academic incentive pay, shift premium, and longevity pay.

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The City contribution varies annually and is based upon an annual actuarial evaluation of the plan, which determines the unfunded liability, normal cost and required City Contribution to maintain the fiscal soundness of the plan.

As of September 30, 2003, the significant financial and demographic highlights of the Plan were as follows:

Active Members	1,370
Terminated Vested Members	56
DROP Participants	113
Retirees and Beneficiaries	1,003
Unfunded Actuarial Accrued Liability	\$ 101,329,882
City Contribution (required)	\$ 13,416,828

Before changes in benefit provisions and/or actuarial assumptions

The GERS Pension Plan also provides service and non-service related disability benefits and pre and post retirement death benefits.

SCOPE

The overall objective of our review was to examine the propriety of the GERS operating expenditures, benefit calculations, and overall effectiveness and efficiency of their activities and operations. We reviewed documents and transactions from March 2002 to April 2004. The review was conducted during March through June 2004 according to generally accepted government auditing standards.

OVERALL EVALUATION

GERS system of internal controls could be improved and policies and procedures established and/or adopted to account for pension funds. GERS's internal controls used over expenditure transactions were not adequate to validate transactions were appropriate and properly authorized, amounts paid to vendors were the best prices and services competitively bid. Internal control procedures were not adequate to validate travel-related expenditures were appropriate and properly approved, and were not adequate to assure pension benefit calculations were based on a member's highest two years actual payroll history. As a result, GERS could over/under pay retirees' pension benefits. We also noted internal controls

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could be strengthened to prevent/minimize disability benefit calculation errors that affect payments made from the GERS Pension fund, and internal controls used over pre and post retirement death benefits did not provide support to validate pension actions were appropriately documented. The City/GERS potentially overpaid pension benefits totaling \$17,217 to deceased retirees due to the lack of timely identification of retirees' deaths. Furthermore, the Pension Office's Disaster Recovery Preparedness was not adequate and could result in its inability to efficiently resume normal operations after a disaster and internal controls were not in place to account for the GERS Petty Cash Fund.

Furthermore, Internal Audit verified the accuracy of the financial statements prepared by the City and attested to by the City's external auditor and noted no discrepancies.

FINDING 1

GERS's internal controls used over expenditure transactions were not adequate to validate transactions were appropriate and properly authorized, amounts paid to vendors were the best prices and services competitively bid.

Our review of travel-related and general operating expenditures revealed the following.

- ✓ No annual operations budget was established as a budgetary control and planning tool to measure whether spending was within established expectations and constraints. **(Exhibit 1) (Accountability)**
- ✓ No written policies and procedures were in place to describe the acceptable way day-to-day operations should be performed. Furthermore, GERS does not have policies and procedures established concerning the appropriateness of the types of goods and services that should be purchased with pension funds. We noted questionable expenses, such as Pension staff and Board holiday luncheons, which included gratuities and alcoholic beverages, and lunches for the Pension Administrator and Information Technology staff were paid for out of the GERS fund. **(Accountability/Safeguard of Assets)**

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- ✓ No requirement exists for GERS to go through systems already established, such as the City's procurement and purchasing process and/or use of a City-issued procurement card. Employees routinely purchased items for the office and Board meetings by cash, personal/City credit cards, and would then seek reimbursement labeling the transactions as "Petty Cash Reimbursements" erroneously. We also noted purchases made included sales tax, even though GERS is tax exempt and a valid exemption certificate was on hand. Postage stamps were also purchased and reimbursed to employees opposed to using City postal services. **(Schedule 1) (Accountability/Safeguard of Assets)**

- ✓ No formal threshold has been established by the Board to identify the spending authority/level of the Pension Administrator, who is responsible for the day-to-day operations of the Pension Office and authorized to purchase and approve goods and services. **(Accountability/Safeguard of Assets)**

- ✓ No requirement exists to require actual receipts and support documentation for items purchased via credit cards (business/personal). Furthermore, the Board is not aware of purchases made in advance of the expenditures to allow for approval/disapproval of transactions. **(Accountability/Separation of Duties)**

- ✓ Formal contracts and/or written agreements were not in place between GERS and vendors/contractors which define the legal obligations of the parties for the procurement of goods and/or services. GERS, over the last two years, has spent over \$57,100 with multiple vendors/contractors and we were unable to obtain current contracts/agreements to verify the scope of the services contracted for and appropriateness of amounts paid. **(Schedule 2)** One of the agreements was dated 1996, for services performed in 2003 and 2004. Furthermore, GERS was also unable to support whether services were competitively bid. **(Accountability)**

The proper administration of public funds requires management/the Board of Trustees adopt and use procedures to assure efficient and effective conduct of duties and responsibilities.

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RECOMMENDATIONS AND PENSION BOARD COMMENTS

The *Pension Board* should consider:

Recommendation 1. *Establishment of an annual budget estimate of revenues and expenditures to control and monitor expenditures. The budget, once approved, should be integrated into the City's Financial Accounting and Management Information System (FAMIS).*

Pension Board Comments. *The Pension Board concurred with the finding and recommendation and stated: "An annual budget will be prepared for the 2004 – 05 fiscal year by the end of November 2004 and each July thereafter. Budgets had been prepared previously but were skipped in the past few fiscal years."*

Recommendation 2. *Establishment of written policies and procedures for the governing of day-to-day operations.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated: "A comprehensive policy and procedure manual will be completed by the end of March 2005 covering all aspects of the Pension Office."*

Recommendation 3. *All requests for goods and/or services for GERS including all payable contracts, be made through the City's Procurement and Materials Management Division (Purchasing), which will allow for mechanisms to review purchases submitted for payment are appropriate, properly approved, accompanied by actual/original invoices/receipts/support documentation, and exclude state sales tax. Furthermore, consider the use of the City's procurement card, which has established policies and procedures.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated: "Whenever possible and appropriate, goods and services used by GERS were and are currently obtained through existing City contracts and the City's Purchasing Division. Examples include the copier lease, maintenance on the computer equipment, office supplies with Office Depot Card, City telephone system, City mail service, and bottled water service contract. The Pension Office was initially informed that it was*

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not eligible to use the City procurement card but we will inquire again to see if the city's stance on this has changed."

Recommendation 4. *Usage of City contracts and services whenever possible to take advantage of reduced prices/discounts and seek competitive bids in accordance with Purchasing's established policies and procedures.*

Pension Board Comment. *The Pension Board non-concurred with the recommendation and stated:* "GERS has taken advantage of City services and contracts whenever possible for general needs of the operation of the Office. Professional service provider contracts, such as Investment Managers, Actuary, Consultant, and Custodian, are made exclusively between the Board of Trustees as Plan fiduciaries and the professional service provider. These providers are hired following generally established guidelines for services of this type and are designed to obtain the lowest priced and most responsible service provider. Due to the professional nature of the services procured, the Board does not feel that a change is warranted at this time since the use of City's Purchasing policies and procedures are not always appropriate."

Recommendation 5. *Establishment of a spending level for the Pension Administrator, which when exceeded would require review and approval from the Board.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* "Spending level was established many years ago but has never been documented in writing. Formal documentation will be included within the new GERS policy and procedure manual."

Recommendation 6. *Establishment of a requirement to have proposed expenditures, which exceed required thresholds, be submitted to the Board for review and approval.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* "All expenditures are submitted to the Board on a monthly basis as part of the Board's meeting agenda. Approval of expenditures above the Administrator's spending level is accomplished during the Administrator's Report at the monthly Board meetings. Formal

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documentation will be included within the new GERS policy and procedure manual.”

Recommendation 7. *GERS employees follow the City’s Policy and Standards Manual regarding purchasing policies, food/beverage and gifts guidelines, and petty cash.*

Pension Board Comment. *The Pension Board non-concurred with the recommendation and stated:* “GERS follows the City Policy and Standard Manual guidelines where appropriate. However, as the Board is comprised of volunteer members from both within the City workforce (elected members) and outside the City workforce (appointed members), the Board has adopted its own set of guidelines that it deems prudent and responsible to its composition and purpose. There will be formal documentation included within the new GERS policy and procedure manual.”

FINDING 2

Internal control procedures were not adequate to validate travel-related expenditures were appropriate and properly approved.

Our review of Board members/Pension staff travel-related expenses revealed the following. **(Schedule 3)**

- ✓ No requirement exists to require actual receipts and support documentation for travel expenses. Routinely conference agendas and brochures which outline dates, registration fees, and meals included were not provided. Invoices, receipts and/or credit card statements to evidence payments were tendered for hotel/rental car expenditures were not always attached. **(Accountability).**
- ✓ Travelers are not required to use and complete travel request forms prior to attendance at conferences/schools. Use of a Travel Request Form will allow for a complete accounting of trips, which includes an estimate of all associated costs in advance of trips and will facilitate reconciliation of expenses once travel has been completed. **(Exhibit 2) (Accountability)**

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- ✓ The Pension Administrator completes travel expense certificates for reimbursement and no independent person signs the form as reviewer/approver. Furthermore, the travel expense form does not require a signature of the person who reviewed and approved the travel expense form prior to submission to Accounts Payable for reimbursement. (*Segregation of Duties/Accountability*)
- ✓ No requirement exists to encourage participants to “car pool,” when more than one Board member/pension staff attend an in-state (Florida) conference, school and/or travel on official business. We noted 4 individuals were scheduled to attend a conference in Fernandina Beach, Florida, and each person secured their own transportation arrangements. Use of the car-pooling option could have saved over \$650. (*Cost Savings*)
- ✓ No requirement exists to require the Pension Board be informed when previously approved travel is not taken by Board member/pension staff and the corresponding monetary impact of not attending. We noted for one particular conference, two Board members cancelled their travel plans, resulting in forfeited/lost room deposits totaling \$318. In addition, prepaid registration fees totaling \$700 were not used, nor was a future credit obtained from the conference sponsor in writing. (*Accountability*)

Establishment of travel procedures and use of travel-related forms will promote efficient and effective use of GERS travel dollars and will allow for mechanisms to monitor expenses and realize City savings.

RECOMMENDATIONS AND PENSION BOARD COMMENTS

The *Pension Board* should consider:

Recommendation 8. *Usage of the City’s established Travel Policy and Procedures for all GERS travel by Board members/Pension staff. This would include the use of the City’s Travel Request and Expense Certificates forms. Travel requests should be completed in advance of the trip for/by each traveler. This will itemize the estimated costs associated with travel and provide for full accountability of expenses. Travel Expense Certificates require conference/school brochures/agendas, actual receipts/support documentation to evidence payment for airfare, hotels,*

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parking, etc. Additionally, the City's contracted Travel Agency should be used to secure airline fares/tickets and rental car, if applicable.

Pension Board Comment. *The Pension Board non-concurred with the finding and recommendation and stated: "The Board has an established Travel policy covering Board members and staff. The Policy refers to aspects of the City's Travel Policy but is tailored to the needs and requirements of the Pension Plan. Travel reimbursement is not made without proper receipts as outlined in the Policy. Travel is exclusively for educational conferences, seminars, and schools dealing with the various aspects of pensions and retirement. All travel is approved beforehand at the monthly Board meetings as a separate agenda item. With the availability of airfares, rental cars, hotels, and the like available on line, the use of a Travel Agency becomes redundant and unnecessary."*

Recommendation 9. *Establishment of a policy to require the Pension Board be notified via the Pension Administrator's report of the total estimated travel costs obtained from the travel request form so they can make an informed decision concerning approval. Furthermore, a requirement to notify the Pension Board should be included in the Administrator's report when prepaid travel amounts are forfeited to increase their awareness and prevent future losses.*

Pension Board Comment. *The Pension Board non-concurred with the recommendation and stated: "The Board approves all travel several months beforehand using the Monthly Conference Schedule. This schedule outlines the dates, locations, registration costs, and agenda information. Board and staff may choose to travel to any of the approved conferences following the guidelines of the GERS Travel Policy. Costs of travel normally fit into similar categories, as all travel is educational. The use of a pre-travel cost estimate form for all upcoming conferences/seminars would be unwarranted as not every approved conference/seminar is actually attended by Board or staff members. The Administrator advises the Board whenever any prepaid travel amounts are forfeited after all attempts of recovery have failed. However, the incidence of forfeited travel expenditures is extremely rare due to the small number of GERS travelers and the careful travel planning and preparation due to the nature of the conferences/seminars."*

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Recommendation 10. *Designation of a Board member and/or their designee to review and approve the Pension Administrator's travel expense certificate.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated: "All staff travel expenses will be reviewed and approved by either the Board Chairman or Vice-Chairman."*

The *GERS Pension Administrator* should:

Recommendation 11. *Require the Pension Secretary to reconcile prepaid conference registrations and room deposits immediately after a conference event based upon actual member participation. Refunds should be requested in writing and appropriate follow-up initiated to secure the refund. If the overpayment results in a future credit, then recognition of the available credit should be obtained in writing from the program sponsor.*

Pension Board Comment. *The Pension Board concurred in principle with the recommendation and stated: "All travel expense forms are checked by both the Secretary and the Administrator for accuracy when submitted by each traveler. Ultimately, each traveler is responsible for his or her own expenses. The Office will make every effort to procure any future credit in writing from the conference/seminar sponsor for future record keeping."*

FINDING 3

Internal control procedures were not adequate to assure pension benefit calculations are based on a member's highest two years actual payroll history. As a result, GERS could over/under pay retirees' pension benefits.

The GERS Plan Document - Section 20-107 under definitions states "Average Monthly Earnings, for Group I members, means the result obtained by adding such Member's highest two (2) years earnings within the last five (5) years of Service, and dividing the sum by twenty-four (24)."

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Our test of 4 out of 104 DROP retirees to confirm the accuracy of the benefit calculation identified the following differences.

Employee	Cyborg Payroll System Average Monthly Earnings - Highest 2 Years	Pension Benefit Program Average Monthly Earnings	Difference Monthly Average Earnings	Multiplier	Annual Difference in Monthly Benefit
JF	\$ 5,177.64	\$5,111.57	\$ 66.07	.80882	\$ 641.26
MH	3,097.66	3,059.04	38.62	.870965	403.64
AM	2,699.47	2,688.49	10.98	.464175	61.16
EM	4,499.33	4,448.40	50.93	.87619	535.49
Totals	\$15,474.10	\$15,307.50	\$166.60		\$1,641.55

The reliability of the software was not adequately tested to assure the benefit calculations comply with the criteria specified in the GERS Plan Document.

If members' retirement benefits are not calculated accurately, a risk exists that significant retroactive adjustment(s) may eventually have to be calculated and paid/collected.

RECOMMENDATION 12

The Pension Administrator should initiate steps to modify the Pension Benefit software to calculate the monthly retirement benefit based upon actual pensionable earnings and periodically monitor benefit calculations to verify accuracy and document results.

PENSION BOARD COMMENT

The Pension Board non-concurred with the finding and recommendation and stated: "Calculation of retirement benefits based upon actual earnings can lead to improper and possibly distorted formulation of benefits. Accordingly we believe that the method we are currently using most accurately follows the Plan documents and will remain in use until a better way becomes available. This is because members on approved leave of absence receive no pensionable earnings during that time but are required to contribute to the Plan as though they were fully working. Likewise, should a member receive a lump-sum retroactive pay adjustment, the actual payroll history of the employee becomes distorted on the high side. The Pension Office verifies with Payroll the dates of any changes made to the member's salary in order to accurately calculate benefits based upon when those

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pensionable earnings were due. Any future changes to the Benefit Software will not only be tested but documented as well.”

FINDING 4

Internal controls could be strengthened to prevent/minimize disability benefit calculation errors that affect payments made from the GERS Pension fund.

GERS Plan Service Incurred Disability	GERS Plan Non Service Incurred Disability
A member who received an injury which is determined by a Medical Board (two concurring Doctors) to be medically substantiated service-connected injury, disease or disability,...ninety-first day of disability a pension equal to the excess, if any, of sixty-five (65) percent of his monthly earnings in effect at the date of his disability, over, to the extent permitted by law, <u>any amounts paid or payable from worker’s compensation.</u>	A member who receives an injury, which is determined by a Medical Board to be a medically substantiated non-service connected injury, disease or disability,... commencing on the ninety-first day of disability a pension. The amount of the Pension for a Group I Members shall be equal to the excess, if any, of fifty (50) percent of such Member’s monthly earnings in effect at the date of his disability over, to the extent permitted by law, his <u>Primary Social Security Benefit</u> and any other amounts paid or payable from worker’s compensation.

Detailed testing of 10 (service and non-service-related) disability calculations revealed the following issues.

Type of Errors/Internal Control Weakness Identified	Impact
Employee was underpaid due to an error in the calculation of the average daily benefit, which varies contingent upon the number of days in a month.	Disabled employee underpaid.
Assignment pay was excluded from a benefit calculation.	Disability benefit understated.
Workman’s compensation offset was understated.	Disability benefit overstated.
Disability benefits paid were beyond the 6-month retroactive period authorized by ordinance.	Disability benefit overpaid since forfeited period was included in the calculation.
Authorization for Social Security Information release was not obtained until after the disability benefit was approved by the Board and after Social	If claimant refused to provide authorization, GERS’s recourse would be limited and recovery of

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Security made a lump sum retroactive payment to claimant.	social security offset would be forever lost.
Letters to disability applicant advising of service disability benefit once approved by Board is sent by regular and not certified mail.	No proof to support letter was sent and received by applicant.
Insufficient follow up was performed to formally demand benefit overpayment be made to enhance recovery effort.	Without timely follow through and formal demand letters, voluntary collection of overpayments is unlikely.

Review of disability benefit calculations for accuracy and establishment of follow-up procedures will allow for detection of errors.

**RECOMMENDATIONS AND
PENSION BOARD COMMENTS**

The *Pension Administrator* should:

Recommendation 13. *Create a template spreadsheet in Excel to assist in the calculation of intermittent disability benefits.*

Pension Board Comment. *The Pension Board non-concurred with the and recommendation and stated:* “The Board retains the services of a firm, Pension Benefit Solutions, to create, maintain, and update the software required to calculate all types of benefit available within the Pension Plan. The system allows the Office to update and/or override various details should downloaded information from Payroll be inaccurate or incorrect. Any changes in the Ordinance that would require a change in the software are thoroughly tested prior to implementation. In the future, any of these changes will be documented showing the test results. Creation of an Excel spreadsheet would be a redundant step in our processes.”

Recommendation 14. *Establish a process in conjunction with the Pension software consultant to upload all pensionable earnings, including academic incentive pay, shift pay, etc., from the Cyborg payroll system to the Pension Benefit calculation program. Additionally, update the program to recognize a 6-month retroactive window to determine forfeited benefits.*

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Pension Board Comment. *The Pension board concurred with the recommendation and stated:* “This process to recognize all pensionable earnings has been in place for approximately 8 months since the Pension Office has been connected to the Active Membership screens in Cyborg system. The delay in getting the connection lasted for nearly 11 months while the City was busy with its system setup. The Pension Office still does not have access to the Retirement portion screens within the Cyborg system so we do not have the ability to update our software in regard to forfeited benefits. We are following up on getting this information released to us as well, however, the City needs to make this screen access a priority lest delay continue.”

Recommendation 15. *Establish a procedure to check the monthly worker’s compensation reports for all disability recipients to determine whether a benefit recalculation is required.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* “The Pension Office has always received a monthly printout of Worker’s Compensation benefits. With the change in the City’s third party administrator, we now receive a copy electronically which results in a more timely situation. Staff checks the records for changes, additions, or deletions. Unfortunately, Worker’s Compensation settlement issues often drag on for many months/years resulting in possible lengthy retroactive payment situations. Until the settlement becomes finalized that situation remains outside the purview of the Pension Office benefit recalculation process.”

Recommendation 16. *Establish a procedure to require applicants provide a completed Authorization for Social Security Information Release to GERS prior to the Pension Board reviewing the disability application for approval.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* “The Release form has been used as part of the disability application package and will be included as part of the new written Policy and Procedures Manual.”

Recommendation 17. *Send service disability benefit notifications to applicants by certified mail, return receipt requested, to prevent the applicants from denying knowledge of the offset provisions.*

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Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* “The Office has improved the notification letter by highlighting the critical information within the body of the notice and will begin to send the notices by certified mail.”

FINDING 5

Internal controls to process and administer pre and post retirement death benefits were not adequate to validate pension actions were appropriately supported/documented.

Establishment of adequate internal controls require all significant pension actions be objectively supported to the fullest extent possible and pension payroll actions be supported with a written document to preserve an audit trail.

Detailed testing of 20 pre and post death retirement benefit calculations revealed the following.

- ✓ Death certificates were not always evidenced in Pension files in order to support the basis for the termination of pension benefits. Typically, termination of benefits was initiated verbally on the basis of telephone calls and not subsequently confirmed with actual written documentation/proof.
- ✓ Termination of pension benefits were routinely communicated by the Pension Office to Payroll via telephone opposed to providing written documentation which would provide a proper audit trail and support for action taken.
- ✓ Documentation is not maintained in Pension files to support the relationship of minor-aged children to deceased retirees. We noted a deceased employee’s beneficiary payment of \$579 was paid monthly to a minor child since August 2003 totaling \$5,213. However, the relationship of the child to the deceased could not be substantiated.

Establishment of procedures to require evidence to support the basis for terminating benefits and beneficiaries’ relationship to the deceased will provide a basis for actions taken.

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RECOMMENDATIONS AND PENSION BOARD COMMENTS

The *Pension Administrator* should:

Recommendation 18. *Establish a procedure to require a death certificate or Prescription Benefit Information (PBI) Report be maintained in the Pension files.*

Pension Board Comment. *The Pension Board concurred with the finding and recommendation and stated: “The written Policy and Procedures Manual will include the filing of an official death notice in the member’s folder.”*

Recommendation 19. *Establish a written procedure to notify Payroll of retirees/beneficiaries benefit changes and Payroll personnel should notify the Pension Office in writing when the benefit changes have been made, which should be maintained in the Pension files.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated: “Benefit change memorandum will be created and implemented for notifying Payroll. We will request Payroll to notify the Pension Office once a change has been made.”*

Recommendation 20. *Revise the post-retirement death procedure to require that initiation of benefits be contingent on receipt of satisfactory proof of the relationship between a child/minor beneficiary and the deceased retiree. Such proof may be in the form of a certified birth certificate naming the retiree as a parent or court documents to indicate the retiree legally adopted the child before they died.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated: “Birth certificate or adoption paperwork receipt prior to beneficiary benefit payments will be made part of the written Policy and Procedures Manual.”*

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FINDING 6

The City/GERS potentially overpaid pension benefits totaling \$17,217 to deceased retirees due to the lack of timely identification of retirees' deaths.

The ability of GERS to terminate benefits to retirees and beneficiaries who have died depends upon timely notification and the death audit service is a valuable tool to assist in the identification/confirmation of the death of a retiree or beneficiary. However, the effectiveness of this tool/control depends on the currency of the dataset and the availability of the subscription service.

GERS has a yearly subscription with PBI that identifies deaths by comparing client files (pension checks/social security numbers) with their database of death records. On a monthly basis, a report identifies the existence of matches that indicate the death of a person in our client database. PBI's database is regularly updated with information from the Social Security Administration and other federal government sources, as well as many state departments.

Identified in the table below are the details of the lapsed periods of the PBI subscription.

PBI Invoice Date	# of Records in Data Set	Service Gaps	Subscription Period	Service Gaps
1/23/02	957	None	01/02 to 12/02	None
5/14/03	957	01/03 to 04/03	05/03 to 10/03	11/03 to 12/03
3/22/04	1,651	01/04 to 02/04	03/04 to 02/05	n/a
Legend:				
PBI services were not used/lapsed periods				

During the lapsed periods, two retirees/beneficiaries were identified as deceased, resulting in a potential overpayment as follows:

Employee #	Date of Death	PBI Report Date	Monthly Benefit Amount	Potential Overpayment
017556	11/15/03	3/22/04	\$ 601.47	\$ 3,007.35
012915	12/29/03	3/22/04	3,552.32	14,209.28
Total				\$ 17,216.63

The Pension Secretary indicated the yearly subscription (12 monthly reports) was not renewed in January 2003 due to problems associated with

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implementation of the new Cyborg Payroll System in the fall of 2002. Furthermore, the subscription lapses were also tied to not obtaining an updated data set from the new Cyborg system.

Submission of monthly reports of client files/information on a timely and consistent basis will assist in the termination of benefits upon the deaths of retirees/beneficiaries and result in City savings.

RECOMMENDATIONS AND PENSION BOARD COMMENTS

The *Pension Administrator* should:

Recommendation 21. *Maintain the PBI subscription on a consistent basis in order to identify the deaths of GERS members and if a problem exists with the payroll system, alternative action should be taken to manually provide the necessary information to PBI.*

Pension Board Comment. *The Pension Board concurred with the finding and recommendation and stated:* “Information is once again being sent to PBI annually now that a new program has been written by the City to download the proper information required by PBI. Pension staff will contact PBI regarding providing them with information on a more frequent basis and in a possible non-electronic form.”

Recommendation 22. *Initiate actions to recoup the overpayment of pension funds from the estate of the two deceased employees listed.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* “All efforts are taken by the Office Staff to recover any overpayment. Whenever these efforts fail, the information regarding the situation is turned over to the Board’s Legal Counsel (City Attorney’s Office) for further action as necessary.”

FINDING 7

The Pension Office’s Disaster Recovery Preparedness is inadequate and could result in its inability to efficiently resume normal operations after a disaster.

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A comprehensive Disaster Recovery Plan will assure business continuity after an actual disaster.

The weaknesses in disaster recovery preparedness for GERS are as follows.

- ✘ No written Disaster Recovery Plan.
- ✘ Key pension records are not backed up electronically to provide for recovery in the event of a disaster, such as fire. These records include hard copy forms, applications, benefit calculation worksheets, and workman's compensation offset documents.
- ✘ Pension files/data stored on the Pension Office (D:) shared drive on their local area network, as well as data stored on individual pension staff (C:) drives, are not backed up.
- ✘ File cabinets physically located in the Pension Office are not fire resistant.

Effective disaster recovery plans will protect critical information from loss, destruction, theft and other risks, and will allow pension operations to quickly regain its capability to process information.

RECOMMENDATIONS AND PENSION BOARD COMMENTS

The *Pension Administrator* should:

Recommendation 23. *Develop a written Disaster Recovery Plan for Board approval, which should be periodically tested to assure continuing effectiveness.*

Pension Board Comment. *The Pension Board concurred with the finding and recommendation and stated: "A Disaster Recovery Plan will be included as part of the written Policy and Procedures Manual."*

Recommendation 24. *Identify a cost effective document imaging solution and establish a written procedure to assure that member files are*

REPORT OF AUDIT NO. 03/04-XX-15

imaged/duplicated. Off-site storage of the imaged files is also required to facilitate restoration in the event the original files are lost or destroyed.

Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* “The Administrator has already met with members of the City’s Information Technology group responsible for imaging and maintaining the City’s Human Resources records. A plan will be developed to copy and store member’s file records along with other Pension Office documents and records.”

Recommendation 25. *Consult with Information Technology to create a network shared drive for Pension files to assure routine back up.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* “The Pension Office computer system records were set up by Information Technology several months ago to be part of the City’s daily automatic back up.”

Recommendation 26. *Budget for the replacement of the Pension Office file cabinets with fire resistant cabinets.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated:* “In conjunction with need to move of the Pension Office, the purchase of new fireproof filing cabinets will be part of the overall costs associated with furnishing the new Office.”

FINDING 8

Internal controls were not in place to properly account for the GERS Petty Cash Fund and procedures were not always followed in compliance with the City’s Petty Cash Policies and Procedures.

On May 17, 2004, the following was observed/noted during our surprise cash count:

REPORT OF AUDIT NO. 03/04-XX-15

Condition	Policy & Standards Manual Chapter 9/Internal Controls	Impact
Petty Cash Fund not established and recorded in the FAMIS. We noted approximately \$75 was on hand.	Pension funds should be properly accounted for in the financial system and reconciled in order to monitor and track the funds.	No recorded accountability for funds in City’s FAMIS General Ledger and inability to reconcile cash on hand and paid receipts accurately to a variable target.
Sales tax was paid on several transactions.	Employees making purchases from petty cash must assure sales tax is not charged for the purchase by providing the vendor with the City’s sales tax exemption number. If the employee fails to do so, the employee shall be responsible for personally replenishing the petty cash fund the sales tax paid.”	Unnecessary expenses.
Petty Cash was located in unlocked desk drawer of custodian.	The petty cash fund must be kept under lock and key at all times.	Lax physical security increases risk of cash being pilfered.
Reimbursements were made to pay for the lunches of City and Pension employees on two separate occasions totaling \$56.19.	Food/Beverage/Gift Guidelines state funds should not be used to purchase food or beverages for employees when said employees are engaged in City business during normal working hours, unless there is a majority of outside city guests that are being hosted by the City.	Misuse of funds.

Establishment of the GERS Petty Cash Fund in the City’s FAMIS and enforcement of petty cash requirements will limit inappropriate use of funds and provide assurance that GERS assets are protected.

RECOMMENDATIONS AND PENSION BOARD COMMENTS

The *Pension Administrator* should:

Recommendation 27. *Advise the City Controller to establish a GERS Petty Cash fund in FAMIS.*

Pension Board Comment. *The Pension Board concurred in principle with the finding and recommendation and stated: “The Pension Office has contacted the Controller in regards to using the City’s FAMIS system. A determination of any costs associated with using FAMIS versus another methodology has yet to be made.”*

REPORT OF AUDIT NO. 03/04-XX-15

Recommendation 28. *Require, for purchases made, that the sales tax exemption certificate be provided to avoid sales tax assessment.*

Pension Board Comment. *The Pension Board concurred in principle with the recommendation and stated: “The Board has requested Legal Counsel to investigate as to whether the GERS qualifies as a Florida Sales tax-exempt organization. If approved, we will request that those few transactions calling for Florida Sales Tax are exempted.”*

Recommendation 29. *Purchase a locked box to secure the petty cash fund and access to the keys should be restricted to the petty cash custodian.*

Pension Board Comment. *The Pension Board concurred with the recommendation and stated: “A lockable Petty cash box will be acquired and stored in a secured area.”*

EVALUATION OF PENSION BOARD COMMENTS

Pension Board comments provided and actions taken and/or planned which concur or concur in principle are considered responsive. The Pension Board non-concurred with recommendations 4, 7, 8, 9, 12, and 13.

**Review of General Employees' Retirement System
FY02/03 - FY03/04 (thru 4/04) Vendor Payments
(excluding Conferences and Schools Exps)**

SCHEDULE 1

<i>Per CFL FAMIS: PEN023101</i>				<i>Per IA</i>											
Transaction Description	Sub-object	Treasury Number (Check #)	Transaction Amount	Date of Purchase	Place of Purchase	Description on Voucher Payable (VP)	Detailed description of Other/ Miscellaneous Supplies	Payment Method	If Sales Tax	Gratuity	Amt	Total	VP Approved by (GERS official)	Approval Date	Comments
FY 02/03															
REIMBURSE COMPUTER MAINTENANCE	3401	292181	60.00	UAD	Planet Payment.com	Computer Maintenance	UAD	DD/CFL Amex	UAD		60.00	60.00	DD	10/31/02	CC Statement only-No actual invoice/receipts
PETTY CASH REIMBURSEMENT	3616	293909	14.80	11/1/02	Publix	Postage		Cash			7.40				
				9/16/02	Winn-Dixie	Postage		Cash			7.40	14.80	DD	11/18/02	
PETTY CASH REIMBURSEMENT	3928	293909	38.71	10/29/02	Office Depot	Office Supplies		Cash	0.39		6.36				Purchased in North Miami Beach; thus, 6.5% sales tax
				10/25/02	Office Depot	Office Supplies		Visa			32.35	38.71	DD	11/18/02	
PETTY CASH REIMBURSEMENT	3999	293909	45.15	9/4/02	Publix	Other Supplies	Coffee & cream cheese	Cash			6.15				
				11/7/02	Publix	Other Supplies	Pastries & bagels	Cash			7.30				
				10/3/02	Publix	Other Supplies	Baked goods & bagels	Cash			6.97				
				10/14/02	K-Mart	Other Supplies	Coffee	Cash			5.49				
				9/25/02	Publix	Other Supplies	Cream cheeses, bagels & baked goods	Cash			3.52				
				11/5/02	Publix	Other Supplies	Coffee & cream cheese	Cash			7.48				
				9/5/02	Publix	Other Supplies	Pastries, donuts & bagels	Cash			8.24	45.15	DD	11/18/02	
REIMB FOR BOARD HOLIDAY LUNCH	3999	296068	529.79	12/13/02	Lauderdale Yacht Club	Other	Reimbursement for Board Holiday Lunch	Signature on Member Account	29.99	83.30	529.79	529.79	DD	12/13/02	Subtotal includes \$142.25 open bar charge
PETTY CASH REIMBURSEMENT	3616	298313	7.40	12/3/02	Publix	Postage		Cash			7.40	7.40	DD	1/10/03	
PETTY CASH REIMBURSEMENT	3999	298313	53.53	12/13/02	Publix	Other Supplies	Pastries & bagels	Cash			5.70				
				1/8/03	Winn-Dixie	Other Supplies	Cream cheeses	Cash			3.98				
				1/9/03	Publix	Other Supplies	Pastries & bagels	Cash			7.30				
				12/11/02	Einstein Bros. Bagels	Other Supplies	Lunch for Board members at Committee Meeting	Cash	1.20		21.16				
				12/10/02	Publix	Other Supplies	Cream cheeses & holiday/regular paper goods	Cash	0.71		15.39	53.53	DD	1/10/03	
REIMBURSE COMPUTER MAINTENANCE	3401	311207	249.49	UAD	Verio Web Hosting	Computer Maintenance	UAD	DD/CFL Amex	UAD		249.49	249.49	DD	ND	CC Statement only-No actual invoice/receipts
REIMBURSE EXPENSES STAFF HOLIDAY LUNCHEON	3999	297125	145.67	12/19/02	Cheesecake Factory	Other	Staff Holiday Luncheon	Visa	UAD	21.15	145.67	145.67	DD	12/20/02	Total CC receipt \$291.34 (check 249.05+tip 42.29); 50% was charged to/paid by PEN013101 & actual check w/food/drinks itemization not provided
REIMBURSE AWARD /TROPHIES	3999	306410	63.30	2/26/03	Ampros Trophy	Awards/Trophies		DD/CFL Amex	UAD		63.30	63.30	DD	4/1/03	CC Statement only-No actual invoice/receipts
PETTY CASH REIMBURSEMENT	3616	306810	7.40	3/4/03	Publix	Postage		Cash			7.40	7.40	DD	4/8/03	
PETTY CASH REIMBURSEMENT	3999	306810	48.46	2/6/03	Publix	Misc Supplies	Coffee & cream cheeses	Cash			8.98				
				3/26/03	Publix	Misc Supplies	Coffee	Cash			4.99				
				??/28/03	Publix	Misc Supplies	Sodas, paper goods, coffee & cream cheese	Cash	0.65		20.99				
				3/6/03	Publix	Misc Supplies	Pastries & bagels	Cash			6.20				
				2/13/03	Publix	Misc Supplies	Pastries & bagels	Cash			7.30	48.46	DD	4/8/03	
PETTY CASH REIMBURSEMENT	3666	306810	3.50	3/19/03	Ampros Trophy Kings	Awards & Trophies		NI			3.50	3.50	DD	4/8/03	

**Review of General Employees' Retirement System
FY02/03 - FY03/04 (thru 4/04) Vendor Payments
(excluding Conferences and Schools Exps)**

SCHEDULE 1

Transaction Description	Sub-object	Treasury Number (Check #)	Transaction Amount	Date of Purchase	Place of Purchase	Description on Voucher Payable (VP)	Detailed description of Other/ Miscellaneous Supplies	Payment Method	If Sales Tax	Gratuity	Amt	Total	VP Approved by (GERS official)	Approval Date	Comments
REIMBURSE FOR OFFICE SUPPLIES	3928	307310	107.24	4/17/03	Office Depot	Office Supplies		Discover			107.24	107.24	DD	4/18/03	Note written on receipt-Per Judy 4/28/03 City card declined, used personal re: lost check
REIMBURSE FOR MEDICAL RECORDS FEE	3125	308609	20.00	4/29/03	UAD	Medical	Reimbursement for Medical Records Fee Re: disability application	Cash			20.00	20.00	DD	5/2/03	
PETTY CASH REIMBURSEMENT	3616	309888	14.80	4/22/03	Publix	Postage		Cash			14.80	14.80	DD	5/9/03	
PETTY CASH REIMBURSEMENT	3999	309888	55.70	4/8/03	Publix	Misc Supplies	Cream cheeses, coffee & soda	Cash			13.09				
				4/10/03	Publix	Misc Supplies	Pastries & bagels	Cash			7.80				
				5/1/03	Publix	Misc Supplies	Pastries, bagels, cream cheeses & coffee	Cash			14.82				
				3/29/03	BJ's Wholesale Club	Misc Supplies	Silk Plant for Office	MC			19.99	55.70	DD	5/9/03	
REIMBURSE FOR RETIREMENT SEMINAR	3999	313885	53.56	6/4/03	Einstein's Bagels	Retirement Seminar	Reimburse for pre retirement seminar	LW/CFL Amex			53.56	53.56	DD	ND	
PETTY CASH REIMBURSEMENT	3999	316017	68.98	7/13/03	Winn-Dixie	Other Supplies	Cling wrap	Cash			1.89				
				5/28/03	Publix	Other Supplies	Table covers & coffee	Cash	0.30		12.47				
				6/5/03	Publix	Other Supplies	Pastries, bagels & cream cheeses	Cash			10.89				
				6/25/03	Publix	Other Supplies	Cream cheese, plates & sodas	Cash	0.52		14.77				
				6/22/03	Winn-Dixie	Other Supplies	Coffee	Cash			5.00				
				7/10/03	Publix	Other Supplies	Pastries & bagels	Cash			7.05				
				8/7/03	Publix	Other Supplies	Pastries & bagels	Cash			7.91				
				7/20/03	Winn-Dixie	Other Supplies	Coffee	Cash			4.00				
				5/11/03	Winn-Dixie	Other Supplies	Coffee	Cash			5.00	68.98	DD	8/12/03	
REIMB FOR RETIREMENT SEMINAR-Void Check 00313885	3999	313885	(53.56)	6/4/03	Einstein's Bagels	Retirement Seminar	Reimburse for pre retirement seminar	LW/CFL Amex			(53.56)	(53.56)	DD	ND	Void check per department
PETTY CASH REIMBURSEMENT	3999	319267	76.27	8/26/03	Publix	Other Supplies	Paper towels	Cash	0.18		3.05				
				9/3/03	Publix	Other Supplies	Cream cheeses	Cash			3.50				
				9/4/03	Publix	Other Supplies	Baked goods & bagels	Cash			7.76				
				9/7/03	Winn-Dixie	Other Supplies	Coffee	Cash			4.98				
				9/10/03	Ft. Lauderdale Health Center	Other Supplies	Death Certificate	NI			20.00				
				9/10/03	Maguires Hill 16	Other Supplies	Lunch for Pension Administrator, Programmer & Information Technology employee	Visa		6.00	36.98	76.27	DD	9/17/03	Actual receipt totaled \$0.08 less
FY 03/04 (Thru April 2004)															
PETTY CASH REIMBURSEMENT	3616	323156	14.80	9/25/03	Publix	Postage		Cash			14.80	14.80	DD	11/14/03	
PETTY CASH REIMBURSEMENT	3999	323156	52.19	11/13/03	Publix	Other Supplies	Baked goods, bagels, coffee & plates	Cash	0.11		11.76				
				11/12/03	Publix	Other Supplies	Cream cheeses	Cash			3.35				
				10/2/03	Publix	Other Supplies	Baked goods & bagels	Cash			8.11				
				??/??/03	Publix	Other Supplies	Coffee & cream cheeses	Cash			9.78				
				10/2/03	Bennigan's	Other Supplies	Credit card, not itemized food receipt	Visa		3.00	19.19	52.19	DD	11/14/03	
PETTY CASH REIMBURSEMENT	3999	325723	32.63	12/3/03	Publix	Other Supplies	Holiday paper goods, coffee, cream cheeses	Cash	0.28		9.86				
				11/25/03	Publix	Other Supplies	Coffee	Cash			2.55				
				12/12/03	Publix	Other Supplies	Pastries, bagels & batteries	Cash	0.23		8.25				
				12/11/03	Home Depot	Other Supplies	Light bulbs	Cash			11.97	32.63	DD	12/23/03	
PETTY CASH REIMBURSEMENT	3999	325723	38.40	12/3/03	Ampros Trophy Kings	Awards & Trophies		Cash			38.40	38.40	DD	12/23/03	

**Review of General Employees' Retirement System
FY02/03 - FY03/04 (thru 4/04) Vendor Payments
(excluding Conferences and Schools Exps)**

SCHEDULE 1

Transaction Description	Sub-object	Treasury Number (Check #)	Transaction Amount	Date of Purchase	Place of Purchase	Description on Voucher Payable (VP)	Detailed description of Other/ Miscellaneous Supplies	Payment Method	If Sales Tax	Gratuity	Amt	Total	VP Approved by (GERS official)	Approval Date	Comments
REIMBURSE RENEWAL CITYPENSION.COM DOMAIN REGISTRATION	3216	332429	30.00	3/26/04	Domain Registration	Costs, fees, etc.		DD/CFL Amex			30.00	30.00	DD	4/2/04	CC Statement & e-mail renewal notice only
REIMBURSE FOR STAFF HOLIDAY LUNCHEON 12/18	3999	325932	202.09	12/18/03	Renaissance Fort Lauderdale Hotel	Other	Staff Holiday Luncheon	Visa	9.53	33.77	202.09	202.09	DD	12/18/03	Total CC receipt \$363.77 (food \$194.71+beverage \$94+gratuity \$57.74+tax \$17.32); approx 45% was charged to/paid by PEN013101
PETTY CASH REIMBURSEMENT	3616	328912	14.80	2/6/04	Publix	Postage		Cash			14.80	14.80	DD	2/11/04	
PETTY CASH REIMBURSEMENT	3999	328912	48.48	1/5/04	Publix	Other Supplies	Coffee, cream cheeses & plates	Cash	0.54		20.47				
				2/5/04	Publix	Other Supplies	Cream cheeses, bagels & baked goods	Cash			10.34				
				2/11/04	Publix	Other Supplies	Coffee & creamer	Cash			9.76				
				1/8/04	Publix	Other Supplies	Bagels & pastries	Cash			7.91	48.48	DD	2/11/04	
PETTY CASH REIMBURSEMENT	3999	328912	7.05	12/30/03	Ampros Trophy Kings	Awards & Trophies		Cash			7.05	7.05	DD	2/11/04	
REIMBURSE DESK CLOCK FOR JUDY MCELHANEY GIFT	3999	332428	68.16	3/18/04	Ampros Trophy	Awards/Trophies		Amex			68.16	68.16	DD	4/2/04	
REIMBURSE GIFT FOR JUDY MCELHANEY FROM BOARD	3999	332794	300.00	3/18/04	Home Depot	Other	Gift card for Judy McElhaney from Board	Visa			300.00	300.00	DD	3/23/04	
REIMBURSE FOR PETTY CASH	3999	332793	55.17	4/8/04	Publix	Other Supplies	Donuts, pastries & bagels	Cash			9.78				
				3/3/04	Publix	"	Cream cheeses, coffee/soda, Equal, paper goods	Cash	0.55		26.24				
				4/10/04	Publix	"	Coffee & sponge	Check			5.18				
				4/7/04	Publix	"	Coffee & cream cheeses	Cash			5.76				
				3/4/04	Publix	"	Pastries & bagels	Cash			8.21	55.17	DD	4/13/04	
			\$2,473.96								\$2,473.96	\$ 2,473.96			
Legend:															
CC	Credit card														
CFL	City of Fort Lauderdale														
DD	David Desmond														
LW	Lynn Wenguer														
MC	Master card														
ND	Not documented														
NI	Not indicated														
UAD	Unable to determine														
?	Photocopy of receipt does not depict date in full														

**Review of General Employees' Retirement System (PEN023101)
FY02/03-FY03/04 (thru 4/04) Vendors Paid Without A Current Contract on File**

SCHEDULE 2

POSTED DATE	DOC NO	TRANS DESC	SUB-OBJECT	TREAS NO	TRANS AMT	TOTAL BY VENDOR	VENDOR NAME
20021008	OC0300099	A/C 0891769 COOLER RENTAL, WATER OCT 02	3999	00289008	24.72		CRYSTAL SPRINGS WATER CO
20021111	CK0305651	ACCT 0891769 NOVEMBER COOLER RENT	3999	00291973	19.48		CRYSTAL SPRINGS WATER CO
20030214	CK0320020	ACCT 0891769 DEC/JAN/FEB COOLER RENTAL/WATER	3999	00300450	63.68		CRYSTAL SPRINGS WATER CO
20030430	CK0332673	A/C 0891769 MAR/APR/MAY COOLER RENT/WATER	3999	00307675	76.12		CRYSTAL SPRINGS WATER CO
20030630	CK0341636	*060313115581731078* A/C 1311558 WATER	3999	00312419	1.58		CRYSTAL SPRINGS WATER CO
20030724	CK0344664	*070313115581731078* MONTHLY WATER JUNE 03	3999	00314176	21.92		CRYSTAL SPRINGS WATER CO
20030815	CK0348164	A/C 1311558 1731078 0 COOLER RENT/WATER	3999	00315956	25.22		CRYSTAL SPRINGS WATER CO
20030917	CK0353100	*090313115581731078* COLLER RENT/WATER AUG 03	3999	00318255	25.22		CRYSTAL SPRINGS WATER CO
20031017	CK0401854	A/C 1311558 SEPT COOLER RENTAL & WATER	3999	00320922	19.98		CRYSTAL SPRINGS WATER CO
20031121	CK0405951	*110313115581731078* COOLER RENT/WATER 10/03	3999	00323078	35.70		CRYSTAL SPRINGS WATER CO
20031217	CK0409178	A/C 1311558 17310780 COOLER RENT NOV 2003	3999	00324794	9.50		CRYSTAL SPRINGS WATER CO
20040123	CK0413868	*010413115581731078* COLLER RENTAL/WATER DEC 03	3999	00327179	25.22		CRYSTAL SPRINGS WATER CO
20040218	CK0417105	*020413115581731078* RENT & WATER 01/04	3999	00328850	41.70		CRYSTAL SPRINGS WATER CO
20040324	CK0421502	*030413115581731078* COOLER RENTAL/WATER 02/04	3999	00331083	14.74		CRYSTAL SPRINGS WATER CO
20040416	CK0424161	*040413115581731078* MAR 04 WATER SVC	3999	00332678	25.22	430.00	CRYSTAL SPRINGS WATER CO
20030205	CK0318674	*1570* CONSULTING SERVICES 12/9-1/14/03	3107	00299962	375.00		ELLEN A SCHAFFER
20030205	CK0318675	*1572* SOFTWARE CONTRACT FEE 1/17/03-04	3107	00299962	500.00		ELLEN A SCHAFFER
20030205	CK0318676	*1573* SOFTWARE CONTRACT FEE 2/1-7/31/03	3107	00299962	325.00		ELLEN A SCHAFFER
20030703	CK0342487	*1599* MICROFOCUS SERVER LICENSE	3907	00313103	425.00		ELLEN A SCHAFFER
20030724	CK0344666	*1601* SOFTWARE SUPPORT CONTRACT 8/1/03-1/31/04	3107	00314238	325.00		ELLEN A SCHAFFER
20030923	CK0354062	*1615* PROG & SERVS PENSION CONV TO CYBORG	3401	00319250	2,289.03		ELLEN A SCHAFFER
20031210	CK0408159	*1628* 10/03-9/04 SUPPORT FEE-SQL ADM	3107	00324443	37.80		ELLEN A SCHAFFER
20031210	CK0408332	*1626* PROGRAM & CONSULTING SERVICES CYBORG DETAIL	3107	00324443	506.25		ELLEN A SCHAFFER
20031223	CK0409912	*1632* COMPUTER MAINT-PROGRAM & CONSULTING	3107	00325235	300.00		ELLEN A SCHAFFER
20040116	CK0412985	*1637* SOFTWARE SUPPORT 2/1-7/31/04 BENEFIT CALC	3107	00326829	358.00	5,441.08	ELLEN A SCHAFFER
20021218	CK0310992	*85409* SERVS TO 11/30/02 ACTUARIAL VALUATION RPT	3199	00295922	4,680.00		GABRIEL, ROEDER, SMITH & CO
20030221	CK0321181	*86057* ACTUARIAL SERV VALUATION THROUGH 01/31/03	3199	00300962	1,573.00		GABRIEL, ROEDER, SMITH & CO
20030617	CK0339696	*87154* ACTUARIAL SERVICES TO 5/31/03	3199	00311563	5,533.00		GABRIEL, ROEDER, SMITH & CO
20030917	CK0353101	*87917* ACTUARIAL SERVICES TO 8/31/03	3199	00318481	2,688.00		GABRIEL, ROEDER, SMITH & CO
20031223	CK0409913	*88934* ACTUARIAL SERVS TO 11/30/03	3199	00325247	7,693.00		GABRIEL, ROEDER, SMITH & CO
20040116	CK0412987	*89275* ACTUARIAL SERVICES TO 12/31/03	3199	00326847	8,975.00		GABRIEL, ROEDER, SMITH & CO
20040210	CK0416141	*89507* ACTUARIAL SERVICES TO 1/31/04	3199	00328319	5,844.00		GABRIEL, ROEDER, SMITH & CO
20040317	CK0420640	*89812* ACTUARIAL SERVICES TO 2/29/04	3199	00330734	3,679.00		GABRIEL, ROEDER, SMITH & CO
20040416	CK0424160	*90207* ACTUARIAL SVCS PE 3/31/04	3199	00332724	3,796.00	44,461.00	GABRIEL, ROEDER, SMITH & CO
20021111	CK0305646	FEE FOR PHYSICIAN TO FILL OUT DISABILITY FORM	3125	00292001	75.00		LAUDERDALE ORTHOPAEDIC SURGEONS
20031003	CK0400191	MED EXAM IME- 69662 BILLING	3125	00320164	900.00		LAUDERDALE ORTHOPAEDIC SURGEONS
20040409	CK0423417	INDEPENDENT MEDICAL EXAM PT A/C 72707	3125	00332296	950.00	1,925.00	LAUDERDALE ORTHOPAEDIC SURGEONS
20030117	CK0315700	PT ACCT 69112 MEDICAL RECORDS REVIEW	3125	00298260	600.00		ORTHOPAEDIC ASSOC OF BROWARD
20030724	CK0344667	A/C 14296V322 IND MEDICAL EXAM DIS APPL	3125	00314210	600.00	1,200.00	ORTHOPAEDIC ASSOC OF BROWARD

**Review of General Employees' Retirement System (PEN023101)
FY02/03-FY03/04 (thru 4/04) Vendors Paid Without A Current Contract on File**

SCHEDULE 2

POSTED DATE	DOC NO	TRANS DESC	SUB-OBJECT	TREAS NO	TRANS AMT	TOTAL BY VENDOR	VENDOR NAME
20040430	CK0426100	PREPAYMT DISABILITY APPLICATION	3125	00333910	250.00	250.00	ORTHOPAEDIC ASSOCIATES USA INC
20031017	CK0401651	QUESTIONNAIRE COMPLETION FEE 20140350	3125	00320974	75.00	75.00	ORTHOPAEDIC CENTER OF S FLORIDA PA
20040423	CK0424814	IME DEPOSIT TO SECURE APPT	3125	00333135	175.00	175.00	ORTHOPEDIC SPECIALISTS PA
20040331	CK0422488	MEDICAL SERV-RECORDS FEE	3125	00331497	100.00	100.00	STEIN ORTHOPEDICS ASSOC
20021218	CK0310994	*812375* PER COPY CHARGES 8/30-11/30/02	3304	00295888	9.04		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20030205	CK0318678	*810407* COPIER LEASE 11/30/02-2/28/03	3304	00299955	450.93		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20030317	CK0325038	*843748* COPIER LEASE-2/28-5/30/03 ID-32421	3304	00303453	450.93		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20030317	CK0325039	*845720* COPIER O/LIMIT-11/30/02-02/28/03 ID-32421	3304	00303453	8.85		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20030610	CK0338624	*877539* COPIER RENTAL 5/30-8/30/03	3304	00311116	450.93		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20030703	CK0342488	*880172* OVER COPY LIMIT 2/28-5/30/03	3304	00313094	10.00		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20030917	CK0353102	*913774* COPIER LEASE 8/30-11/30/03	3304	00318403	450.93		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20030923	CK0354063	*913771* PER COPY CHRGS 5/30-8/30/03	3304	00319243	243.21		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20031031	CK0403810	*930066* COPIER SUPPLIES DB4385	3928	00321766	160.00		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20031210	CK0408161	*949191* COPIER RENTAL 11/30/03-2/29/04	3304	00324438	450.93		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20031231	CK0411112	*950041* PER COPY LIMIT FEE 08/30-11/30/03	3304	00325680	27.42		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20040317	CK0420391	*993793* COPIER RENTAL 2/24-3/24/04	3304	00330714	147.34		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20040324	CK0421501	*993889* PER COPY CHRGS 11/30/03-2/29/04	3304	00331123	29.88		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20040409	CK0423416	*002623* COPIER RENTAL 3/24-4/24/04	3304	00332320	147.34		TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
20040409	CK0423420	*003934* OVERLIMIT COPIES 2/24-3/24/04	3304	00332321	23.45	3,061.18	TOSHIBA BUSINESS SOLUTIONS OF FLORIDA
TOTAL					\$ 57,118.26	\$ 57,118.26	

**Review of General Employees' Retirement System (PEN023101)
FY02/03-FY03/04 (thru 4/04) Travel Expenditures by Vendor**

SCHEDULE 3

Item #	POSTED DATE	TRANS DESC	TREAS NO	TRANS AMT	\$ ALLOWED	QUESTIONED COSTS	COMMENTS
1	20021017	EXPENSE REIMB IFEBP CONF TORONTO 9/20-25	00290283	696.46	Y	-	
2	20021111	CASH ADVANCE TEMPLETON CLIENT CONF 11/10-12	00292069	200.00	-	200.00	No proof of payment
3	20021121	EXPENSE REIMB TEMPLETON CLIENT CONF 11/10-12 BOCA	00293914	108.20	38.20	70.00	No proof of payment
4	20030516	REIMB AIR FARE DEHAB CONF 6/11-12 NY	00309205	165.00	Y	-	
5	20030603	ADV RE DAHAB CLIENT CONF 6/10-11 BAY SHORE	00310642	100.00	44.95	55.05	No proof of payment
6	20030630	REIMB EXP DAHAB CLIENT CONF BAY SHORE 6/10-11	00312586	253.96	-	253.96	No proof of payment
7	20030624	CASH ADVANCE-FPPTA CONF 6/29-7/2/03 ORLANDO	00312050	200.00	Y	-	
8	20030624	CASH ADVANCE-FPPTA CONF 6/29-7/2/03 ORLANDO	00311946	200.00	Y	-	
9	20030724	REIMB EXP FPPTA CONF ORLANDO 6/29-7/2/03	00314153	359.30	Y	-	
10	20040324	CASH ADV & AIR FARE PUBLIC FUNDS R/TABLE NEW ORLEA	00331148	426.80	Y	-	
11	20021008	REIMB FPPTA CONF & ROOM DEP	00289012	795.00	-	795.00	No actual invoice/no conference brochure
12	20021010	ADVANCE NPEA ANNUAL CONF NEW ORLEANS 10/19-23/02	00289296	200.00	Y	-	
13	20021031	EXPENSE REIMB NPEA CONF 10/20-23 NEW ORLEANS	00291653	962.32	940.42	21.90	No support for mileage
14	20021111	REIMB HOTEL DEPOSIT	00292181	450.00	-	450.00	No actual invoice/no conference brochure
15	20021205	REIMB HOTEL DEPOSIT IMN CONF PALM BEACH	00295148	255.00	-	255.00	No actual invoice/no conference brochure
16	20030110	ADV 4TH ANNUAL PUBLIC FUNDS SUMMIT SCOTTSDALE 1/12	00297857	200.00	Y	-	
17	20030205	EXP REIMB OPAL PUBLIC FUNDS SUMMIT SCOTTSDALE 1/11	00300021	1,329.33	1,190.38	138.95	Bell handling, hotel parking & mileage
18	20030117	REIMB FPPTA CONT EDUC CONF 4/2-5/03 NEW YORK	00298420	400.00	-	400.00	No proof of payment
19	20030317	CASH ADVANCE-FPPTA TRIP TO WALL STREET 4/2-5/03	00303545	200.00	Y	-	
20	20030417	REIMB FPPTA TRIP 4/2-5/03 NY NY	00306903	898.47	887.52	10.95	No support for mileage
21	20030310	REIMB FPPTA SCH JAN 2003	00303096	236.00	-	236.00	No actual invoice/no conference brochure
22	20030506	REIMB REG WRG CONF IIR CONF	00308426	1,985.00	-	1,985.00	No actual invoice/no conference brochure
23	20030610	REIMB HOTEL DEPOSITS FPPTA CONF	00311207	222.60	-	222.60	No actual invoice/no conference brochure
24	20030506	CASH ADV-NCBERS CONF 5/18-22/03 DENVER, CO.	00308426	200.00	Y	-	
25	20030617	REIMB NCPERS CONF 5/17-22 DENVER, CO	00311661	1,198.56	1,173.56	25.00	Overweight luggage
26	20030624	CASH ADVANCE-FPPTA CONF 6/29-7/2/03 ORLANDO	00312146	200.00	Y	-	
27	20030717	REIMB HOTEL DEP & REGISTRA FPPTA 6/29-7/2/03	00313969	1,863.52	-	1,863.52	No actual invoice/no conference brochure
28	20030717	REIMB EXP FPPTA CONF 6/29-7/2 ORLANDO	00313970	329.04	Y	-	
29	20030811	REIMB CONF EXPENSES FPPTA & NPERS	00315688	1,415.33	-	1,415.33	No actual invoice/no conference brochure
30	20031031	ADV RE NPEA CONF DESTIN 11/1-5/03	00322050	200.00	Y	-	
31	20031114	REIMB NPEA CONF DESTIN FL 11/1-5/03	00322738	955.46	Y	-	
32	20031110	REIMB CONF REGISTRA & HOTEL DEP VARIOUS TRUSTEES	00322534	1,590.00	-	1,590.00	No actual invoice/no conference brochure
33	20031223	REIMB IMN SUPERBOWL OF INDEX 12/7-10/03,PHOENIX AZ	00325301	98.94	-	98.94	No actual invoice/no conference brochure
34	20040204	REIMB EXP PUBLIC FUNDS SUMMIT PHOENIX 1/13-16	00328110	1,133.88	1,112.88	21.00	No support for mileage
35	20021004	REIMB AIRFARE IIR PUBLIC FUND BDS FORUM 11/9-12	00288928	270.50	Y	-	
36	20021031	ADV RE IIR PUBLIC FUNDS FORUM 11/9-12	00291740	200.00	Y	-	
37	20021126	REIMB EXP PUBLIC FUNDS BDS FORUM SAN FRANCISCO	00294875	930.60	92.70	837.90	No proof of payment
38	20021009	EXPENSE REIMB IFEBP CONF 9/19-25/02	00289046	755.84	Y	-	
39	20021121	EXP REIMB TEMPLETON CLIENT CONF 11/10-12/02 BOCA	00293949	293.60	23.60	270.00	No proof of payment
40	20021126	ADV ANNUAL FIXED INCOME SUMMITT 12/4-6	00294658	200.00	VOID		

**Review of General Employees' Retirement System (PEN023101)
FY02/03-FY03/04 (thru 4/04) Travel Expenditures by Vendor**

SCHEDULE 3

Item #	POSTED DATE	TRANS DESC	TREAS NO	TRANS AMT	\$ ALLOWED	QUESTIONED COSTS	COMMENTS
41	20021218	REIMB EXP IMN FIXED INCOME SUMMIT 12/3-6	00295983	452.24	Y	-	
42	20030310	EXPENSE REIMB IMN COLT GRAS SUMMIT NEW ORLEANS 2/2	00303009	1,482.28	Y	-	
43	20030424	ADV RE ASSET ALLOCATION CONF 4/28-30/03 PALM BCH	00307343	200.00	Y	-	
44	20030509	EXP REIMB-ASSET ALLOCATION 4/28-30/03 PALM BCH	00308781	410.48	Y	-	
45	20030603	ADV RE DAHAB CLIENT CONF 6/10-11 BAYSHORE	00310643	100.00	N/A	-	
46	20030603	ADV RE DAHAB CLIENT CONF 6/10-11 BAYSHORE	00310644	100.00	Y	-	
47	20030603	ADV RE DAHAB CLIENT CONF 6/10-11 BAYSHORE	00310643	(100.00)	N/A	-	
48	20030617	REIMB AIR FARE-DEHAB CLIENT CONF 6/10-11 IN NY	00311599	173.00	Y	-	
49	20030630	REIMB EXP DAHAB CLIENT CONF BAY SHORE 6/10-12	00312676	526.42	Y	-	
50	20030624	CASH ADVANCE-FPPTA CONF 6/29-7/2/03 ORLANDO	00312085	200.00	Y	-	
51	20030724	REIMB EXP FPPTA CONF ORLANDO 6/29-7/2/03	00314282	372.47	45.43	327.04	No proof of payment
52	20030703	ADV RE NPERF SUMMIT ORLANDO 7/13-15	00313140	200.00	Y	-	
53	20030731	EXP REIMB NPERS SUMMIT 7/13-15 ORLANDO	00315021	472.01	Y	-	
54	20030815	REIMB AIRFARE DEUTSCH CLIENT CONF LAGUNA BCH 9/28-	00316046	297.00	Y	-	
55	20031017	REIMB EXP DEUTSCHE ASSET MGMT CONF 9/28-10/1	00320998	123.40	Y	-	
56	20031031	ADV RE NPEA CONF DESTIN 11/1-5/03	00321931	200.00	Y	-	
57	20031121	REIMB EXP NPEA CONF 11/1-5/03 DESTIN	00323189	759.85	416.35	343.50	No proof of payment
58	20031217	REIMB EXPENSE IMN FIXED INCOME SUMMIT BOCA 12/3-5	00324872	592.80	Y	-	
59	20040116	REIMB AIR FARE SCOTTSDALE AZ 1/14-16/04 OPAL PUBLI	00326889	292.90	Y	-	
60	20040130	REIMB EXP OPAL PUBLIC FUNDS SUMMITSCOTTSDALE 1/13-	00327728	905.41	Y	-	
61	20040218	REIMB AIR FARE-COLT CONF NEW ORL,LA 2/18-20/04	00328956	229.90	Y	-	
62	20040317	REIMB EXP COLT GRAS CONF 2/17-20 NEW ORLEANS	00330771	1,041.73	Y	-	
63	20040416	REIMB-IMN EXCHG TRADE FDS 3/28-30/04 KEY BISCAYNE	00332757	680.69	Y	-	
64	20030624	CASH ADVANCE-FPPTA CONF 6/29-7/2 ORLANDO	00312043	200.00	95.83	104.17	No proof of payment
65	20030717	REIMB EXP FPPTA CONF 6/30-7/2 ORLANDO	00313883	366.48	-	366.48	No proof of payment
66	20030624	CASH ADVANCE-FPPTA CONF 6/29-7/2/03 ORLANDO	00312063	200.00	Y	-	
67	20030724	REIMB EXP FPPTA CONF ORLANDO 6/29-7/2/03	00314269	451.24	124.20	327.04	No proof of payment
68	20031121	REIMB EXP DEUTSCHE CLIENT CONF LAGUNA BCH 9/27-10/	00323177	887.70	-	887.70	No conference brochure
69	20030506	CASH ADV NCPERS CONF 5/18-22/03 DENVER, CO.	00308418	200.00	Y	-	
70	20030310	REIMB AIRFARE NCPERS CONF 05/18-22 DENVER	00303085	282.70	Y	-	
71	20030617	REIMB NCPERS CONF 5/18-22 DENVER, CO	00311654	747.18	Y	-	
72	20030815	REIMB AIRFARE DEUTSCHE ASSET CONF 9/28-10/1/03	00316085	281.50	Y	-	
73	20040324	REIMB AIRFARE NCPERS CONF 5/2-5/04	00331212	216.70	Y	-	
74	20030131	ADV RE FPPTA SCHOOL FERNANDINA BCH 2/2-5/03	00299145	200.00	Y	-	
75	20030221	REIMB EXP FPPTA SCHOOL FERNANDINA BCH 2/2-5/03	00300828	496.49	Y	-	
76	20021008	REIMB FPPTA CONF & ROOM DEP	00289012	2,222.00	-	2,222.00	No actual invoice/no conference brochure
77	20021009	EXPENSE REIMB FPPTA SCHHOL 9/30-10/02/02	00289044	64.56	-	64.56	No support for mileage
78	20030131	ADV RE FPPTA SCHOOL FERNANDINA BCH 2/2-5/03	00299624	200.00	Y	-	
79	20030205	REIMB 6 HOTEL DEPOSITS & REGISTRATIONS FPPTA SCH	00300022	3,372.00	-	3,372.00	No actual invoice/no conference brochure
80	20030221	REIMB EXP FPPTA SCHOOL FERNANDINA BCH 2/2-5/03	00301085	486.29	Y	-	

**Review of General Employees' Retirement System (PEN023101)
FY02/03-FY03/04 (thru 4/04) Travel Expenditures by Vendor**

SCHEDULE 3

Item #	POSTED DATE	TRANS DESC	TREAS NO	TRANS AMT	\$ ALLOWED	QUESTIONED COSTS	COMMENTS
81	20031003	ADV-FPPTA SCH 10/12-15/03 TAMPA FL	00320200	200.00	Y	-	
82	20031031	REIMB EXP FPPTA SCH TAMPA 10/12-15/03	00322050	631.65	Y	-	
83	20040204	REIMB EXP FPPTA SCHOOL PONTE VEDRA 1/25-28	00328110	706.00	Y	-	
84	20040210	REIMB FPPTA REG & CPPT SCHOOL	00328377	1,700.00	-	1,700.00	No actual invoice/no conference brochure
85	20021009	EXPENSE REIMB FPPTA SCHOOL 9/30-10/2	00289045	193.04	Y	-	
86	20030131	ADV RE FPPTA SCHOOL FERNANDINA BEACH 2/2-5/03	00299710	200.00	Y	-	
87	20030221	REIMB EXP FPPTA SCHOOL FERNANDINA BCH 2/2-5/03	00301136	332.11	Y	-	
88	20031003	ADV-FPPTA SCH 10/12-15/03 TAMPA FL	00320215	200.00	Y	-	
89	20031031	REIMB EXP FPPTA SCHOOL TAMPA 10/12-15/03	00322131	535.49	Y	-	
90	20021009	EXPENSE REIMB FPPTA SCHOOL 9/30-10/2	00289046	206.04	Y	-	
91	20021017	ADDTL PYMT EXPENSES FPPTA TRUSTEES	00290314	12.00	Y	-	
92	20030131	ADV RE FPPTA SCHOOL FERNANDINA BCH 2/2-5/03	00299486	200.00	Y	-	
93	20030221	REIMB EXP FPPTA SCHOOL FERNANDINA BCH 2/2-5/3	00301004	377.60	Y	-	
94	20031003	ADV-FPPTA SCH 10/12-15/03 TAMPA FL	00320185	200.00	Y	-	
95	20031031	REIMB EXP FPPTA SCHOOL TAMPA 10/12-15/03	00321931	502.13	Y	-	
96	20040204	REIMB EXP FPPTA SCHOOL PONTE VEDRA 1/25-28/04	00328086	775.73	Y	-	
97	20021009	EXPENSE REIMB FPPTA SCHOOL 9/30-10/2/02	00289025	224.70	Y	-	
98	20030131	ADV RE FPPTA SCHOOL FERNANDINA BCH 2/2-5/02	00299434	200.00	N/A		
99	20030328	VOID CK PER DEPT - UNABLE TO ATTEND	00299434	(200.00)	N/A		
100	20030131	ADV RE FPPTA SCHOOL FERNANDINA BCH 2/2-5/03	00299251	200.00	N/A		
101	20030328	VOID CK PER DEPT UNABLE TO ATTEND	00299251	(200.00)	N/A		
102	20040210	REIMB EXP FPPTA SCHOOL PONTE VEDRA 1/25-28/04	00328446	789.35	Y	-	
	TOTAL			\$ 51,251.97		\$ 20,930.59	
						41%	
Legend:							
Y	Yes; total expense amount allowed.						

FAML6450	Organization Summary Inquiry (opf)				
Balance:	Yearly				
Fiscal Mo/Year:	12/2003 - Sept 2003				
Index Code:	PEN023101 - General Employees' Retirement System				
Subobj	Description	Budget	Actual	Encumbered	Balance
N115	DIVIDENDS		2,008,670		2,008,670
N117	INTEREST		4,363,867		4,363,867
N426	CITY PEN CONT-NORM		9,012,598		9,012,598
N435	DISABLED MEM CONT		394		394
N442	MEMBER CASH CONT		273		273
N444	MEM PEN CONT-GENER		3,541,114		3,541,114
N445	BROW CTY GOVT CONT		37,585		37,585
N476	GAIN/LOSS ON INVES		30,214,898		30,214,898
N477	GAIN/LOSS ON FIXED		-122		-122
N900	MISCELLANEOUS INCO		86,871		86,871
	REVENUE TOTAL		49,266,147		49,266,147
1101	PERMANENT SALARIES		140,258		-140,258
1104	TEMPORARY SALARIES		15,517		-15,517
1107	PART TIME SALARIES		448		-448
1113	VAC MGMT CONV		288		-288
1119	PAYROLL ACCRUAL		1,812		-1,812
1201	LONGEVITY PAY		1,548		-1,548
2201	DEFERRED COMP		13,148		-13,148
2301	SOC SEC/MEDICARE		12,785		-12,785
2307	YEAR END FICA ACCR		139		-139
2401	DISABILITY INSURAN		3,516		-3,516
2404	HEALTH INSURANCE		12,081		-12,081
3107	DATA PROC SERV		1,525		-1,525
3113	FIN & BANK SERV		26,008		-26,008
3116	INVEST MGMT SERV		678,291		-678,291
3125	MEDICAL SERVICES		1,479		-1,479
3199	OTHER PROF SERV		39,122		-39,122
3249	SECURITY SERVICES		308		-308
3304	OFFICE EQUIP RENT		2,075		-2,075
3319	OFFICE SPACE RENT		44,114		-44,114
3401	COMPUTER MAINT		3,318		-3,318
3407	EQUIP REP & MAINT		75		-75
3516	PRINTING SERV - EX		22		-22
3601	ELECTRICITY		2,366		-2,366
3613	SPECIAL DELIVERY		16		-16
3616	POSTAGE		44		-44
3628	TELEPHONE/CABLE TV		1,845		-1,845
3907	DATA PROC SUPPLIES		425		-425
3928	OFFICE SUPPLIES		1,126		-1,126
3931	PERIODICALS & MAG		439		-439
3999	OTHER SUPPLIES		1,452		-1,452
4104	CONFERENCES		26,983		-26,983
4113	MEMBERSHIPS/DUES		1,375		-1,375
4116	SCHOOLS		8,787		-8,787
4355	SERVCHG-PRINT SHOP		1,839		-1,839
4416	OTHER INS CHARGES		3,411		-3,411
5131	HEALTH/LIF CARRIER		-172		172
5701	DEPR-FIXED ASSETS		1,420		-1,420
6404	COMPUTER EQUIPMENT		1,725		-1,725
	EXPENDITURE TOTAL		1,050,960		-1,050,960
	REVENUES LESS EXPENDITURES		48,215,188		48,215,188

City of Fort Lauderdale TRAVEL REQUEST

EXHIBIT 2

Employee 6 DIGIT ID #: _____ DEPT: _____ MGMT CAT: _____ DATE: _____

Traveler Name: _____ Contact Name: _____ Extension: _____

DESTINATION City: _____ State: _____ Do you have a City Issued Travel Charge Card? _____

TRAVEL PURPOSE: _____

CONFERENCE INFORMATION: Registration Fee: _____ Date Required By: _____

Payable To: _____ RA #: _____

Conference Start Date _____ Hour _____ Conference Hotel: _____

Conference End Date _____ Hour _____ Is a Rental Car Required? _____

SELECT Mode of Travel: AIR PERSONAL CAR CITY CAR Attach Travel Agency Itinerary

CALCULATION ASSISTANCE: [One-Way Mileage Calculator](#) [TAXI and Hotel Tax Estimates](#)

Air Ticket Charged To: _____

Cost of Air Ticket from Universal Travel, including their fee: _____

Estimated SHUTTLE/Airport Taxi Cost (SEE LINK ABOVE): _____

TRAVEL ITINERARY:				
From Ft Lauderdale	Date	Hour	Hour	
To Destination	Date		Hour	
From Destination	Date	Hour	Hour	
To Fort Lauderdale	Date	Hour	Hour	

MEALS: Enter "P" if Provided by HOTEL or Conference OR "1" for all meals needed, "0" if NOT reimbursable/needed			
MEAL DATES	Breakfast - \$10.38	Lunch - \$10.55	Dinner - \$24.40
1/0/1900			
TOTALS	\$ -	\$ -	\$ -

Number of Nights: **0**

Is Self Parking included in Hotel cost? _____ Parking Fee PER 24-HRS: _____

List other city employees attending conference/meeting: _____

If others traveling, to whom should the gas, taxi and/or toll reimbursement(s) be given? (1 person only per 4 travelers) _____

Remarks or Special Instructions: _____

Index Code	Sub-Obj	FY	Budgeted Amt

Traveler's Signature _____
Departmental Approval

ESTIMATED REIMBURSEMENT SUMMARY									
Lodging	\$0.00	+	Meals	\$0.00	+	\$5/night Allowance	X X X X	=	\$0.00
Airfare	\$0.00	+	Rental Car	\$0.00	+	Airport Shuttle / Taxi	\$0.00	=	\$0.00
Gas/Mileage (.375/mi)		+	Tolls		+	CITY CAR Gas & Tolls		=	\$0.00
Hotel Parking Fee	\$0.00								
REGISTRATION	\$0.00								
TOTAL ALLOWED									\$0.00

Travel Officer - Purchasing Office TA # _____ Vendor # _____