



May 24, 2005

Certified Return Receipt 7004 1350 0000 2885 0322

Robert Harbin, Director  
Broward County Parks & Recreation Division  
950 NW 38 Street  
Oakland Park, FL 33309

Subject: Special Report – Broward County Challenge Grant Program FY 2001  
Project No. FTL-C-002 Riverside Park

Dear Mr. Harbin:

The Internal Audit Office has applied certain audit procedures, as discussed below, to the accounting records of the City of Fort Lauderdale (City) in order to determine compliance with the requirements applicable to the **Broward County Challenge Grant Program FY 2001-Riverside Park**, as detailed in the accompanying exhibit of revenues and expenditures for the period ending October 31, 2004. The management of the Parks and Recreation Department is responsible for the City's compliance with those requirements. Our responsibility is to determine whether the revenues and amounts received from Broward County were expended in accordance with the agreement and to determine compliance with those requirements based on our review.

We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements.

The results of our tests indicate that with respect to the items tested, the City complied in all material respects with the provisions of the agreement and the revenues and amounts received from Broward County were expended in accordance with the agreement.

However, with respect to Exhibit A-Grant Program Guidelines to submit required documentation for services rendered, the City did not comply with the specific terms of the Agreement as follows:

Mr. Robert Harbin

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Exhibit A-III.C states upon Project completion, Contractor shall also submit a site plan (as-built), list of construction facilities and improvements, and color photographs reflecting the work accomplished.

Our audit determined there was no evidence to show that site plan (as-built) had been submitted to the County. However, we have determined the City is in possession of the as-built drawings for this project.

With respect to the items not tested, nothing came to our attention that caused us to believe the Parks and Recreation Department had not complied in all material respects with those provisions. Additionally, it was determined that there were no funds, including interest earned on such funds, due back to the County.

Sincerely,

Allyson C. Love  
Director, Office of Management and Budget

ACL/RF/cs/05-15/ROA 04/05-XX-06

Enclosure – Exhibit

c: George Gretsas, City Manager  
Kathleen Gunn, Assistant City Manager  
Stephen Scott, Assistant City Manager  
Phil Thornburg, Parks and Recreation Director  
Albert Carbon, Public Works Director  
Ray Mannion, Interim Finance Director  
Ann Kelleher, Assistant to the City Manager  
Elise Hogan, Treasury Accountant

**City of Fort Lauderdale**  
**Challenge Grant Program**  
**Riverside Park Project No. FTL-C-002**  
**Statement of Revenues and Expenditures**  
**For the Period Ending October 31, 2004**

	<i><b>Broward County Contract</b></i>	<i><b>Required City's Match</b></i>	<i><b>Total Program</b></i>
<b>REVENUES:</b>			
<hr/>			
<i><b>Intergovernmental</b></i>			
Broward County	\$ 441,370		\$ 441,370
<i><b>Other</b></i>			
General Obligation Bonds (GOB) Construction Fund 340		\$ 58,167	58,167
Florida Intergovernmental Finance Commission (FIFC) Construction Fund 328		52,176	52,176
<i><b>Total Revenues</b></i>	<u><u>\$ 441,370</u></u>	<u><u>\$ 110,343</u></u>	<u><u>\$ 551,713</u></u>
<b>EXPENDITURES:</b>			
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Construction	\$ 441,370	\$ 110,343	\$ 551,713
<i><b>Total Expenditures</b></i>	<u><u>\$ 441,370</u></u>	<u><u>\$ 110,343</u></u>	<u><u>\$ 551,713</u></u>
<i><b>Excess of Revenues Over - (Under) Expenditures</b></i>			<u><u>\$0</u></u>