



December 16, 2005

Certified Return Receipt #7002 2410 0000 4750 3445

Robert Harbin, Director
Parks and Recreation Division
950 NW 38 Street
Oakland Park, FL 33309

Subject: Special Report – Fiscal Year 2004/2005 Enhanced Marine Law Enforcement Grant Agreement between Broward County and the City of Fort Lauderdale

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 **Enhanced Marine Law Enforcement Grant**, as detailed in the accompanying schedule of revenues and expenditures for the period October 1, 2004 to September 30, 2005. The management of the Police 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 with the exception of the following:

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The City did not expend 75% of the funds allocated to the project by September 30, 2005, 69% was expended. Article 5, Section 5.6 states that GRANTEE agrees to expend the funds allocated to the Project(s) by September 30, 2005. If GRANTEE fails to expend at least seventy-five percent (75%) of the funds allocated to the Project(s) by September 30, 2005, GRANTEE may not be eligible to receive funds in the following fiscal year.

With respect to the items not tested, nothing came to our attention that caused us to believe the City had not complied, in all material respects with those 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/ng/06-05/ROA 05/06-XX-02

Enclosure - Schedule

c: George Gretsas, City Manager
Kathleen Gunn, Assistant City Manager
Stephen Scott, Assistant City Manager
Bruce Roberts, Chief of Police
Bernard Wray, Director of Finance
Ann Kelleher, Assistant to the City Manager
Patrick Lynch, Public Safety Grants Manager

City of Fort Lauderdale
Enhanced Marine Law Enforcement Grant
Schedule of Revenues and Expenditures
For the Year Ended September 30, 2005

	Contract Award	Actual
REVENUES:		
<u>Intergovernmental - Public Safety</u>		
Daytime Patrol in Zones IV, V, VI & VI-A	93,166	
Aggressive Patrol in Zones IV, V, VI	41,514	
Broward County Grant	<u>\$134,680</u>	
Revenues Received		
Daytime & Aggressive Patrol		65,009
<u>Due from Broward County</u>		
Daytime & Aggressive Patrol		<u>27,417</u>
Total Revenues		<u>\$92,426</u>
<u>EXPENDITURES:</u>		
Other Professional Service	82,434	
Gasoline	<u>9,992</u>	
Total Expenditures		<u>\$92,426</u>
Excess of Revenues Over - (Under) Expenditures		<u>\$0.00</u>

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

