



March 1, 2007

Hand Delivered

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

Subject: Special Report – Broward County Challenge Grant Program
Project No. FTL-C-001: Bayview 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 **Challenge Grant for Bayview Park**, as detailed in the accompanying schedule of revenues and expenditures for period ending December 31, 2006. 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 with regard to whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements.

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

Mr. Robert Harbin

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

Sincerely,

Allyson C. Love
Director, Office of Management and Budget

ACL/rf/07-06/ROA 06/07-XX-06

Enclosure - Schedule

c: George Gretsas, City Manager
Kathleen Gunn, Assistant City Manager
Stephen Scott, Assistant City Manager
David Hebert, Assistant City Manager
Phil Thornburg, Parks and Recreation Director
Albert Carbon, Public Works Director
Betty Burrell, Director of Finance
Elise Hogan, Treasury Accountant II
Lori Dimeolo, Parks and Recreation Administrative Assistant I

City of Fort Lauderdale
 Challenge Grant Project No. FTL-C-001 - Bayview Park
 Statement of Revenues and Expenditures
 For the Period Ending 12/31/06

	<i>Broward County Contract</i>	<i>Required City's Match*</i>	<i>Additional City Funds*</i>	<i>Total Program</i>
REVENUES:	<i>P10449.129</i>			
Broward County	\$ 500,000			\$ 500,000
		\$ 125,000	\$ 719,650	\$ 844,650
Total Revenues	\$ 500,000	\$ 125,000	\$ 719,650	\$ 1,344,650
 EXPENDITURES:				
Construction	\$ 500,000	\$ 125,000	\$ 719,650	\$ 1,344,650
Total Expenditures	\$ 500,000	\$ 125,000	\$ 719,650	\$ 1,344,650
Excess of Revenues Over - (Under) Expenditures				\$ -

*** Notes:**

Funding Source	Amount
General Capital Projects	\$ 153,949
FIFC Loan Construction Fund	\$ 490,000
CIP Appropriation	\$ 105,299
Excise Tax Bond	\$ 17,402
Parks and Recreation Capital Projects	\$ 78,000
Total	\$ 844,650