



April 17, 2007

Certified Return Receipt #7004 1350 0000 2885 0070

Eric Myers, Interim Director  
Water Resources Division  
Broward County Environmental Protection Department  
218 Southwest 1 Avenue  
Fort Lauderdale, FL 33301

Subject: Special Report – Interlocal Agreement between Broward County and the City of Fort Lauderdale for Feasibility Study, Preliminary Design, or Related Services for Projects Recommended Under the Broward Countywide Integrated Water Resource Plan to be Performed in Partnership with Local Water Managers

Dear Mr. Myers:

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 subject **Interlocal Agreement between Broward County and the City of Fort Lauderdale** as detailed in the accompanying exhibit of revenues and expenditures for the period ending December 31, 2006. The management of the Public Works 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. It should be noted there were services rendered by consultant, Hazen and Sawyer, P.C. (H&S), prior to the Interlocal Agreement effective date. Furthermore, Certification of

Mr. Eric Myers

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Payments to Subcontractors and Suppliers (Exhibit "B") was not submitted with the City's invoice; however, was obtained from H&S subsequently (Attachment).

With respect to the items not tested, nothing came to our attention that caused us to believe the Public Works 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/cf/07-09/ROA 06/07-XX-08

Enclosures – Schedule and Attachment

- c: Pamela D. Brangaccio, County Administrator, Broward County Board of County Commissioners
- Jennifer L. Jurado, Ph.D., Water Resources Manager, Broward County Board of County Commissioners
- 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
- Kris McFadden, Environmental Resource Supervisor

**Interlocal Agreement between Broward County  
and  
City of Fort Lauderdale**

**for Feasibility Study, Preliminary Design for Related Services for  
Projects Recommended Under the Broward Countywide Integrated Water  
Resource Plan to be Performed in Partnership with Local Water Managers  
Task: Culvert Interconnect between the OPWCD Canal System and the C-12 Canal  
For the Period Ending 12/31/06**

	<u><i>Broward County Contract</i></u>	<u><i>Required City's Match</i></u>	<u><i>Additional City Expenditures</i></u>	<u><i>Total Program</i></u>
<b>REVENUES:</b>				
<u><i>Intergovernmental</i></u>				
Broward County	\$ 14,400			\$ 14,400
 <i>Total Revenues</i>	<u>\$ 14,400</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 14,400</u>
 <b>EXPENDITURES:</b>				
Engineering Fees	\$ 14,400	\$ 14,400	\$ 325	\$ 29,125
 <i>Total Expenditures</i>	<u>\$ 14,400</u>	<u>\$ 14,400</u>	<u>\$ 325</u>	<u>\$ 29,125</u>
 <i>Excess of Revenues Over - (Under) Expenditures</i>				<u><u>\$ (14,725)</u></u>

EXHIBIT "B"

CERTIFICATION OF PAYMENTS TO SUBCONTRACTORS AND SUPPLIERS

RLI/Bid/Contract No. 11115 - task order 05-15  
Project Title Old Plantation / C-12  
Interconnect

The undersigned CONTRACTOR hereby swears under penalty of perjury that:

1. CONTRACTOR has paid all subcontractors and suppliers all undisputed contract obligations for labor, services, or materials provided on this project in accordance with Section 2.3 of this Agreement, except as provided in paragraph 2 below.
2. The following subcontractors and suppliers have not been paid because of disputed contractual obligations; a copy of the notification sent to each, explaining in reasonably specific detail the good cause why payment has not been made, is attached to this form:

Subcontractor or suppliers name and address	Date of disputed invoice	Amount in dispute
_____	_____	_____
_____	_____	_____
_____	_____	_____

3. The undersigned is authorized to execute this Certification on behalf of CONTRACTOR.

Dated March 8, 2007

Hazen and Sawyer, P.C.  
Contractor

By [Signature]  
(Signature)

By Jorge Szaver - Principal  
(Name and Title)  
Engineer.

