



December 21, 2007

Certified Return Receipt #7004 1350 0000 2885 0186

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

Subject: Special Report – Fiscal Year 2006/2007 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, 2006 to September 30, 2007. 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:

Mr. Robert Harbin

Page 2

12/21/07

The City did not expend 75% of the funds allocated to the project by September 30, 2007, 73% was expended. Article 5, Section 5.6 states that GRANTEE agrees to expend the funds allocated to the Project(s) by September 30, 2007. If GRANTEE fails to expend at least seventy-five percent (75%) of the funds allocated to the Project(s) by September 30, 2007, 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/08-10/ROA No. 07/08-XX-03

Enclosure - Schedule

c: John R. Fiore, Associate Planner, Broward County Parks and Recreation  
Division, Planning and Design Section  
George Gretsas, City Manager  
Kathleen Gunn, Assistant City Manager  
Stephen Scott, Assistant City Manager  
David Hebert, Assistant City Manager  
Bruce Roberts, Chief of Police  
Mary Ann Slough, Assistant to the City Manager, Grants Administration &  
Legislative Affairs Office  
Bob Mays, Treasurer  
Dawn Johnson, Treasury Accountant II

**City of Fort Lauderdale**  
**Enhanced Marine Law Enforcement Grant**  
**Schedule of Revenues and Expenditures**  
**For the Year Ended September 30, 2007**

	<u>Contract Award</u>	<u>Actual</u>
<b>REVENUES:</b>		
<b><u>Intergovernmental - Public Safety</u></b>		
Broward County Grant	\$130,832.00	\$90,918.25
Due from Broward County		<u>5,087.50</u> <sup>1</sup>
<b>Total Revenues</b>		<u>\$96,005.75</u>
<b><u>EXPENDITURES:</u></b>		
<b>Current</b>		
Other Professional Service	\$85,643.25	
Gasoline	<u>10,381.00</u>	
<b>Total Expenditures</b>		<u>\$96,024.25</u>
<b>Excess of Revenues Over - (Under) Expenditures</b>		<u><u>-\$18.50</u></u>

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

Note:

- <sup>1</sup> Expected reimbursement (137.5 hours @ \$37 per hour) previously denied on 4th quarter reimbursement report; however, is currently under consideration for payment with the Associate Planner, Broward County.