



December 23, 2008

*Nylani Mercado*  
*December 23, 2008*  
Hand Delivered

Bob Harbin, Director  
Broward County Parks and Recreation Division  
950 NW 38<sup>th</sup> Street  
Oakland Park, Florida 33309

**Subject:** Special Report – Fiscal Year 2007/2008 Enhanced Marine Law Enforcement Grant Agreement between Broward County and the City of Fort Lauderdale

Dear Mr. Harbin:

The Internal Audit Division 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 (EMLEG)**, as detailed in the accompanying schedule of revenues and expenditures for the period October 1, 2007 to September 30, 2008. The management of the Police Department is responsible for the City's compliance with those requirements. Our responsibility is to determine whether the revenues 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 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.

Mr. Bob Harbin

Page 2

12/23/08

However, a check was received from the County on 9/25/08 for \$5,827.50 (Attachment) for FY06/07 EMLEG; \$5,087.50 was for 137.5 aggressive hours not approved in the 4<sup>th</sup> quarter, but under consideration at the close of that grant period. An amount of \$18.50 (0.5 hour) was also not approved, but may have been included in the reimbursement. Thus, we were unable to determine whether the variance was \$740 or \$721.50. The City has contacted the County Contract Administrator for a detailed breakdown of the check to determine the amount due back to the County.

Sincerely,



Allyson C. Love  
Director, Office of Management and Budget

ACL/RF/cnj/09-08/ROA No. 08/09-XX-05

Enclosures-- Exhibit and Attachment

- 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  
Franklin Adderley, Chief of Police  
Michael Kinneer, Director of Finance  
Lynda Flynn, City Treasurer  
Dawn Johnson, Treasury Accountant II  
Amy Aiken, Assistant to the City Manager  
Tymira Mack, Public Safety Grants Manager  
MaryAnn Slough, Assistant to the City Manager

**City of Fort Lauderdale  
Enhanced Marine Law Enforcement Grant  
Schedule of Revenues and Expenditures  
For the Period Ending December 23, 2008**

	<u>Contract Award</u>	<u>Actual</u>
<b>REVENUES:</b>		
<b><u>Intergovernmental - Public Safety</u></b>		
Broward County Grant	\$136,234.00	\$78,255.00
Due from Broward County		<u>25,567.00</u>
<b>Total Revenues</b>		<b><u>\$103,822.00</u></b>
<b><u>EXPENDITURES:</u></b>		
<b>Current</b>		
Other Professional Service	\$97,242.00	
Fuel	<u>6,580.00</u>	
<b>Total Expenditures</b>		<b><u>\$103,822.00</u></b>
<b>Excess of Revenues Over - (Under) Expenditures</b>		<b><u><u>\$0.00</u></u></b>

VENDOR: VC0000030061  
DATE PAID: 9/10/2008

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DISB. CAT:

Page 1 of 1  
CHECK NO: 001146389

INVOICE NUMBER	PURCHASE ORDER NUMBER	DESCRIPTION	NET
QTR4-07		EMLEG	\$5,827.50

PAGE TOTAL: \$5,827.50  
CHECK TOTAL: \$5,827.50

WACHOVIA BANK N.A.  
FORT LAUDERDALE, FLORIDA



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63-1012  
632

CHECK NO.  
**001146389**


ACCOUNTS PAYABLE

DATE: 9/10/2008  
CHECK NO: 001146389


AMOUNT

PAY \*\*\*Five Thousand Eight Hundred Twenty Seven Dollars And 50 Cents\* **\*\*\*\$5,827.50\***

To the Order of  
CITY OF FORT LAUDERDALE  
100 N-ANDREWS AVE  
FT LAUDERDALE FL 33301



Lois Wexler  
County Commissioner



Interim County Administrator

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