

Review of Historic Preservation Challenge Grant
Program – South Side School Restoration

Report of Audit 08/09-XX-12

December 18, 2009



Office of Management and Budget

Internal Audit

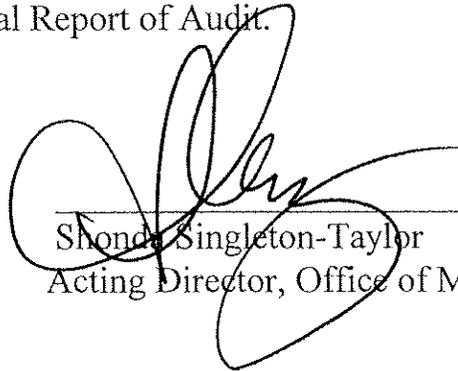
MEMORANDUM NO. 09-64

DATE: December 18, 2009

TO: Phil Thornburg, Parks and Recreation Director
Albert Carbon, Public Works Director
Kirk Buffington, Director of Procurement Services
Lynda Flynn, Interim Director of Finance

SUBJECT: *Review of Historic Preservation Challenge Grant Program – South Side School Restoration*

Enclosed is the “subject” Final Report of Audit.

A handwritten signature in black ink, appearing to read 'Shonda Singleton-Taylor', is written over a horizontal line. The signature is stylized and cursive.

Shonda Singleton-Taylor
Acting Director, Office of Management and Budget

Attachment - Final Report of Audit No. 08/09-XX-12

c: City Commission
George Gretsas, City Manager
Allyson C. Love, Assistant City Manager
Ted Lawson, Assistant City Manager
David Hebert, Assistant City Manager

SST/am

REPORT OF AUDIT NO. 08/09-XX-12

DATE: May 15, 2009

TO: Phil Thornburg, Parks and Recreation Director
Albert Carbon, Public Works Director
Kirk Buffington, Director of Procurement Services
Michael Kinneer, Director of Finance

FROM: Assistant Internal Audit Director/Renée C. Foley

BY: Financial Management Analyst/Dede Alexakis

SUBJECT: *Review of Historic Preservation Challenge Grant Program – South Side School Restoration*

BACKGROUND

The City of Fort Lauderdale (City) was awarded the Historic Preservation Challenge Grant by Broward County (Grantor) for \$78,375 to restore and renovate the South Side School located at 701 South Andrews Avenue. The original Grant Agreement was for the period October 20, 2007 through September 30, 2008; and the City Commission approved the First Amendment that extended project completion to December 31, 2008. An Engineering and Architectural Services Contract was executed between the City and Trintec Construction, Inc. (Trintec) on April 17, 2007, for construction of this project; and a Consultant Services Agreement was executed between the City and EE&G Environmental Services, LLC (EE&G) on June 4, 2008.¹

The Parks and Recreation Department was responsible for the overall administration and management for the City's compliance with the requirements of the terms and conditions in the Grant Agreement and overall management of the public construction project. The City's Public Works Department was responsible for the overall management of the public construction project.

SCOPE

As part of the Grant Agreement between the City and Grantor, the City's Internal Audit Division was required to determine whether the revenues and amounts received from the Grantor were expended in accordance with the Agreement and

¹ "Contractors" refers to both Trintec and EE&G.

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determined compliance with the various requirements. To this end, we provided the Grantor with a Special Report together with Financial Statement for the grant (**Exhibit**). Our overall objective was to evaluate the effectiveness and adequacy of the City's internal control systems and procedures used for the project. We also performed a limited review to determine compliance with the terms and conditions of the construction contract/agreement. We discussed policy and procedures, performed physical examination, documented processes, reviewed documentation/transactions and performed analytical testing for the period October 2007 through December 2008. The review was completed in accordance with generally accepted government auditing standards.

OVERALL EVALUATION

Improvement in management's oversight is needed of the Grant Agreement and monitoring compliance of the terms and conditions in construction contract. The City made modifications to the scope of services prior to receiving required written approval from Grantor. Subsequently, written confirmation was obtained from the Grantor approving changes to the scope of service. Payments were issued to Trintec without all required approvals. Grant related expenditures were not properly tracked to schedule of values from commencement of the project. Required Monthly Project Reports were not submitted timely, nor did the City progressively invoice the County when services were completed. Contractors were not in full compliance with contractual insurance requirements and the City lacked internal controls to obtain required approvals from Risk Management for insurance certificate renewals. Furthermore, a complete audit trail was not maintained for submission of the Certificate of Appropriateness (COA) to the grantor.

FINDING 1

Changes were made to the scope of services prior to receiving required written approval from Grantor, which was obtained subsequent to expiration date.

Grant Agreement Article 2 Scope of Services states, "Contractor² shall provide to County a Project Evaluation Report for each Project funded through this Agreement on the form Exhibit "B." The Project Evaluation Report shall be filed with the Contract Administrator...."

² Contractor refers to the City.

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Sections 5.1 and 5.2 Change in Scope of Services and Force Majeure states, "Upon written request by Contractor, the Contract Administrator may approve in writing changes in the categories of expenditures listed in Exhibit "A." Changes to the Scope of Services or categories of expenditures pursuant to this Article shall be in writing, signed by Contractor and the Contract Administrator...."

Exhibit A-I. Description of Scope of Services states: " The rehabilitation, restoration and renovation work...that encompasses electrical work, life-safety concerns (fire alarm and sprinkler systems) and roof, window, door work and addressing other exterior elements and major structural issues. This is to include work conducted through - but not necessarily limited to - the following activities: roofing materials repair and replacement and cleaning; foundation, walls and roof shoring; exterior window and door repair and replacement; concrete repair and restoration; plumbing and electrical work, including wiring and the installation of a fire alarm and sprinkler system; painting and sealing; site grading, draining and other grounds-related work associated interior work connected with these elements; and, all other related rehabilitation, restoration or renovation work...."

Exhibit A Scope of Services, IV. Other Requirements states, "...Contractor shall submit a brief final summary report with photographs showing the completion of the project within (60) days of the completion of the work that complies with Exhibit B "Project Evaluation Report."

Our physical walkthrough to determine compliance with scope of services requirement in the Grant Agreement revealed the following.

Scope of Services Work Items Completion Status
<i>Completed:</i>
Roof cleaning, roof shoring, foundation, and concrete repair and restoration.
<i>Partially completed:</i>
Site grading, plumbing, roofing materials, roof repair and replacement, exterior window, door repair, door replacement, walls, painting and sealing, draining and other grounds-related work, and all other related rehabilitation, restoration or renovation work.
<i>Not completed:</i>
Electrical work, life-safety concerns (fire alarm and sprinkler systems).

All required scope of services work items were not completed upon grant project expiration date. However, Grants Administrator redefined the scope of services in the Project Evaluation Report to interior construction and preparatory work for the re-stuccoing of the exterior of the building; thus, no required written approval was obtained from the Grantor during the grant period.

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According to the Grants Administrator, the intention of the grant was to assist with the overall capital improvement project. A letter was sent by the Grants Administrator on March 5, 2008, to the Grantor requesting changes to the scope of services by eliminating the electrical, fire alarm, and sprinkler systems. However, when written approval was not received, no follow-up was made to obtain it. Subsequently, further revisions were made to scope of services without receiving written approval from the Grantor. On March 25, 2009, written confirmation was obtained from the Grantor approving changes to the scope of services as a result of the audit.

Enforcement of provision to request and receive written approval from the Grantor for changes to the scope of services prior to modifications to agreed project elements will maintain compliance with Grant Agreement requirements.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Parks and Recreation Director* should require the *Grants Administrator* to:

Recommendation 1. *Request and receive the required written approval(s) from the Grantor prior to any changes to scope of services.*

Management Comment. *Management concurred with the finding and recommendation and stated:* Grants staff has been instructed to obtain written documentation from the Grantor of any changes to scope of services (August 2009). **This item is closed.**

Recommendation 2. *Include in Monthly Progress and Project Evaluation Reports status of all scope of service items (i.e., completion/non-completion, etc.).*

Management Comment. *Management concurred with the finding and recommendation and stated:* Grants staff has been instructed to list the scope of grant eligible items on monthly progress reports. **This item is closed.**

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FINDING 2

Engineering and Project Management Division's internal controls were inadequate to detect whether all required approvals were obtained prior to issuance of payment to the Trintec. Furthermore, a system did not exist to track and monitor grant related expenditures to the schedule of values from commencement of the project.

Grant Agreement, Article 4, COMPENSATION, Section 4.1 states, "COUNTY agrees to pay CONTRACTOR...the maximum not-to-exceed amount of Seventy-Eight Thousand Three Hundred and Seventy-five dollars (\$78,375.00) for work actually performed and completed pursuant to this Agreement...."

Exhibit A, Section I states, "Description of Scope of Services: The rehabilitation, restoration and renovation work on the South Side School...that encompasses electrical work, life-safety concerns (fire alarm and sprinkler system) and roof, window, door work and addressing other exterior elements and major structural issues. This is to include work conducted through – but not necessarily limited to – the following activities: roofing materials repair and replacement and cleaning; foundation, walls and roof shoring; exterior window and door repair and replacement; concrete repair and restoration; plumbing and electrical work, including wiring and the instillation of a fire alarm and sprinkler system; painting and sealing; site grading, draining and other grounds-related work associated interior work connected with these elements; and, all other related rehabilitation, restoration or renovation work."

According to Public Works/Engineering and Project Management Division's Project Payment Processing Procedures the following positions are required to sign/approve the Contractor's Progress Draw/Periodic Estimate of Partial Payment and City's Estimate for Payment.

- *Contractor Representative*
- *Engineering Inspector*
- *Supervising Inspector*
- *Project Engineer/Architect*
- *Construction Manger*
- *Project Manager*
- *City Engineer (Estimate for Payment)*

Our review of \$78,375 grant expenditures for the project revealed the following exceptions.

- Trintec's progress draw no. 13 was not properly authorized for payment since Supervising Inspector's signature was missing.

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- Current billing percentages for line items charged/completed were not evidenced.
- Grants Administrator allocated expenditures to the grant at time of billing by Contractors as opposed to at the commencement of grant period with a proper system of tracking and monitoring expenditures via schedule of values related to scope of services and funding sources.

The Construction Manager did not adequately monitor Trintec's progress draws to validate required review/signatures had been obtained prior to issuance of payment. Furthermore, the Grants Administrator did not track and monitor project costs by line item on the schedule of values from the commencement of the grant project.

Properly documented verifications/authorizations reduce the risk of paying for substandard/incomplete work and the establishment/implementation of a system to adequately track/monitor grant expenditures will provide a clear and complete audit trail.

RECOMMENDATION AND MANAGEMENT COMMENTS

The *City Engineer* should:

Recommendation 3. *Establish in writing at the pre-construction meeting all required authorizations (i.e. name and position) to approve progress draws and maintain in project file.*

Management Comment. *Management concurred with the finding and recommendation and stated:* "Management concurs with the recommendation with the exception of establishing the required authorizations at the preconstruction meeting. All required signatures will be reviewed for completeness by the proper authorities prior to the issuance of payments to the contractor for the following signatures: Engineering Inspector, Supervising Inspector, Construction Manager, Project Engineer/Architect and Project Manager. A memo will be placed in the project's payment file stating the name and position of the alternate signatures authorized to sign for each of the above signatures when necessary. This procedure is currently in effect as a result of a previous audit recommendation."
This item is open.

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Recommendation 4. *Require the Construction Manager to conduct a final review of Contractors' progress draws to ascertain authorizations and current billing percentages of work items completed are evidenced prior to issuance of payments to Contractors.*

Management Comment. *Management concurred with the finding and recommendation and stated:* "All signatories are not always utilized and therefore not required on each respective contract. The City's Periodic Estimate for Partial Payment form has been amended to reflect an "if applicable" on the Consulting Architect or Engineer signature line. If any of the signatory lines are not applicable, either the Construction Manager or City Engineer will still initial them. The form was amended on March 30, 2009." **This item is closed.**

The *Director of Parks and Recreation* should require the *Grants Administrator* to:

Recommendation 5. *Establish/implement a system to maintain an Excel schedule of grant eligible scope of services work items to related line items on the Schedule of Values for the project from the commencement through to completion of the grant project.*

Management Comment. *Management concurred with the finding and recommendation and stated:* An Excel spreadsheet of grant eligible expenditures as listed in the Contractor's scope of services work items is created for each grant. **This item is closed.**

FINDING 3

Monthly Progress Reports were not submitted to the Grantor timely. Furthermore, the City invoiced the Grantor at the end of the project instead of upon completion of services as allowed by the Grant Agreement.

Grant Agreement, Article 2 Scope of Services states, "Contractor shall provide monthly progress reports and supporting photographs, satisfactory to the Contract Administrator in his or her sole discretion, for all projects funded by this Agreement. Incomplete or incorrect records shall be grounds for County's disallowance of any fees or expenses on such records until such time that they are corrected."

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Section 4.2.1 Method of Billing and Payment states, "Contractor may submit an invoice for compensation no more often than on a monthly basis, but only after the services for which the invoices are submitted have been completed...."

Exhibit A-IV. Other Requirements states, "Contractor shall submit brief, written monthly progress reports to the Historical Commission until the project is completed."

Our review of Monthly Progress Reports for the grant project period (October 20, 2007 through December 31, 2008) revealed the following exceptions.

Quantity of Exceptions				
# of Months in Period	Monthly Progress Reports Submitted	Reports Not Submitted Timely	# of Months Combined in Reports	Expense Total Not Invoiced Upon Completion of Services
14	11	4	3	\$8,656 (11%)

Furthermore, above reports provided included work items and associated costs for the overall capital improvement project, including other grant/non-grant funding without separation of grant specific costs.

According to the Grants Administrator, the executed Grant Agreement was not received until December 2007; and the initial meeting with the new County Administrator and Historic Preservation Officer took place in February 2008. Thus, the first three months were sent combined in the February 2008 Monthly Progress Report. It was further stated that the November 2008 report was also combined with the December 2008 Project Evaluation Report since the project finished early. Furthermore, the Grants Administrator claimed the Grantor was billed for all invoices paid by the City at the end of the project since the costs incurred in prior months were considered nominal.

Submission of timely Monthly Progress Reports and invoices/reimbursement requests for payment communicates to the Grantor work undertaken, assurance that the project is on schedule, and maximizes the City's investment earnings potential.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Parks and Recreation Director* should require the *Grants Administrator* to:

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Recommendation 6. *Submit Progress Reports monthly as required in the grant agreement.*

Management Comment. *Management concurred with the finding and recommendation and stated:* Grants staff has been instructed to submit monthly reports as required in the grant agreement. **This item is closed.**

Recommendation 7. *Submit all Contractors' invoices upon payment by the City in a timely manner for reimbursement from the Grantor.*

Management Comment. *Management concurred with the finding and recommendation and stated:* Grants staff has been instructed to submit invoices in a timely manner for reimbursement from the Grantor. **This item is closed.**

Recommendation 8. *Make a clear distinction between grant-specific work items, including associated costs, and other grant/non-grant work items in Monthly Progress Reports, as well as any other reports submitted to the Grantor.*

Management Comment. *Management concurred with the finding and recommendation and stated:* Grants staff has been instructed to delineate grant specific expenditures and associated costs in monthly reports. **This item is closed.**

FINDING 4

Contractors were not fully compliant with all insurance requirements and insurance provisions contained outdated language. Furthermore, the City did not forward insurance certificate renewals to Risk Management for review and approval.

Our review to determine compliance by the City and Contractors¹ with insurance requirements in the grant agreement and contract/agreement revealed the following conditions found:³

³ Although grant period was October 20, 2007 through December 31, 2008, Trintec's start date in commencement letter was August 6, 2007 and EE&G's start date per agreement was June 4, 2008. Thus, timeframe for testing was August 6, 2007 through December 31, 2008.

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Trintec Contract and EE&G Agreement Insurance Requirement Provisions	Conditions Found
Public Works Department Contract with Trintec Construction Inc. Requirements states: “IV. AUTOMOBILE LIABILITY Covering all owned, hired and non-owned automobile equipment. Limits: Bodily Injury \$100,000 each person \$300,000 each occurrence Property Damage \$50,000 each occurrence”	Automobile liability shows lapse in policy for ENOL ⁴ (11/11–12/1/08).
City and EE & G Environmental Services, LLC Agreement states: “11.10.7 Certificates will indicate no modification or change in insurance shall be made without thirty (30) days written advance notice to the certificate holder. NOTE: CITY PROJECT NUMBER MUST APPEAR ON EACH CERTIFICATE.”	Language did not appear on certificates. City project number did not appear on any insurance certificates.

Furthermore, insurance provision language in the contract/agreement requires the City to be named as additional insured. However, the City cannot be named as an additional insured on Trintec’s automobile liability or professional liability policies since we do not have an interest/ownership in their vehicles and are not in their line of business, nor can the City be named as an additional insured on the workers compensation policies. Public Works did not forward renewal certificates to Risk Management for additional approval and Procurement Services did not maintain/log receipt of certificates.

The City did not have an effective system to obtain/review the insurance certificates from Contractors, follow-up on items that were not in compliance with requirements, and failed to have the insurance requirements in contract/agreement reviewed by Risk Management for outdated provisions and review/approve renewal certificates.

Enforcement of updated insurance requirements and an effective system to track and monitor receipt of insurance certificates/renewals and reviews/approvals will limit the City’s liability exposure and provide assurance that the City’s assets are protected.

⁴ ENOL indicates Employer’s Non-Ownership Liability, covering employees who occasionally have to drive their own vehicles for business purposes.

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RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Assistant Public Works Director* should require the *Office Supervisor* to:

Recommendation 9. *Establish an effective system to track and monitor insurance certificates/renewals and enforce compliance with insurance requirements.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “The current procedure in place to track and monitor the documents is provided below along with new procedures that will enhance the tracking system.

Current procedure:

The insurance certificate and the surety bond are forwarded to Risk Management for approval. Risk Management will inform us if the certificate does not meet the City’s requirements. I will then notify the contractor and request a new certificate.

Upon approval, a copy of the insurance certificate and the memo approving the documents are placed in the tickler file and the contract document folder. The expiration dates are entered into Engineering Tracking System (ETS).

Renewals:

One month prior to the expiration date requests are made for the renewal. The renewals are then recorded into ETS with the new expiration dates, copied to the tickler file, and insurance document file.

New procedure

In addition to the current procedure:

1. The approval memo, certificates, and all renewals are scanned and saved electronically in the Engineering Serve (Z-Drive) under the project number.
2. All renewals will be entered into the Insurance spreadsheet, but no longer overriding the previous date. The information will be entered on a new line

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for a complete history of all expiration dates. The new procedures are being implemented immediately. The new procedures are being implemented immediately.” **This item is closed.**

Recommendation 10. *Forward copies of executed contracts/agreements and insurance certificates/renewals received by Contractors to Risk Management for compliance review of insurance requirements and follow-through to resolution with Contractors on any deficient items identified. Furthermore, maintain written insurance approvals on file.*

Management Comment. *Management non-concurred with the finding and recommendation and stated:* “Staff does not concur with the recommendation to forward copies of insurance renewals to Risk Management for compliance review unless there has been a change in the policy coverage or terms. Most policies only have the expiration date extended another year. The Office Supervisor compares the policy extension to the existing Risk Management approved policy and only forwards the extension to the Risk Manager only if there are changes other than the expiration date. Staff concurs with the rest of the recommendation and the procedure is currently being followed.” **This item is open.**

The *Assistant Public Works Director* should:

Recommendation 11. *Consult with Risk Management and the City Attorney’s Office in order to update insurance provision language in contract/agreement templates utilized.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “Initial contact has been made with the Risk Manager. The Financial Administrator, Office Supervisor and Risk Manager will review the current language to identify any changes necessary. The Risk Manager has indicated that he has experience in this exercise having worked with other departments on similar documents. Recommended changes will be provided to the City Attorney’s Office for final review prior to updating the templates. The process will be completed over the next 60 days.” **Estimated completion date January 29, 2009.**

The *Director of Finance* should require the *Risk Manager* to:

Recommendation 12. *Perform a complete review of Contractors’ agreements/contracts and insurance certificates received from Office Supervisor and provide*

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written approval for adequacy of coverage or any exceptions to Office Supervisor for follow-through to resolution.

Management Comment. *Management concurred with the finding and recommendation and stated:* “Risk Management will review contractors' agreements/contracts for appropriate language and review insurance certificates to ensure compliance with all contractual requirements and will further report any deficiencies in insurance coverage to the Office Supervisor.” **This item is closed.**

The *Director of Procurement Services* should require the *Procurement Specialist* to:

Recommendation 13. *Maintain a record/log of documentation received in association with Contractors' agreement award to detail compliance with requirements, including insurance.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “PSD⁵ has maintained said log for all agreements and contracts which are competed and awarded via PSD. However, PSD does not control agreements and contracts which are competed via the Department of Public Works/Engineering, and are unable to maintain a log for said agreements, unless PSD is made aware of the agreement and insurance requirements.” **This item is closed.**

FINDING 5

The City did not maintain a complete audit trail to evidence the submission of the COA to the County; thus, grantor had to be contacted to confirm compliance.

Grant Agreement, Exhibit A(I) Scope of Services states, “The CONTRACTOR is to provide proof of approval for all work that has been or that will be permitted by the City of Fort Lauderdale, as evidenced by an approved Certificate of Appropriateness (COA) issued by or recommended for approval by the City of Fort Lauderdale Historic Preservation Board, as necessary to be compliant with city code.”

Article 9.2 Audit Right and Retention of Records states, “... Contractor shall preserve and make available, at reasonable times for examination and audit by County, all financial records, supporting documents, statistical records, and any other documents pertinent to

⁵ Procurement Services Department.

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this Agreement for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.), if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Agreement....”

Our review to determine whether the City submitted an approved City of Fort Lauderdale Historic Preservation Board COA to the grantor revealed the Grants Administrator did not maintain a copy of transmittal on file to show if and when document was actually sent.

Grants Administrator had to contact the grantor as a result of our review to ascertain whether COA was sent since transmittal was not maintained, which the grantor confirmed had been received.

Enforcement of requirement to maintain correspondence transmitting/pertinent documentation submitted to the grantor will provide a complete audit trail for audit and retention purposes ensuring the City meets compliance requirements.

RECOMMENDATION 14

The Parks and Recreation Director should require the Grants Administrator to retain a copy of transmittal letter/e-mail to evidence date of submission and retain on file with required documentation for records retention and audit purposes.

MANAGEMENT COMMENT

Management concurred with the finding and recommendation and stated: Grants staff has been instructed to retain copies of transmittals and email on file with required documentation for records retention and audit purposes. **This item is closed.**

EVALUATION OF MANAGEMENT COMMENTS

Management comments provided and actions taken and/or planned are considered responsive with the exception of recommendations 3 (partially) and 10 as follows.

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Recommendation 3. Memo should be established and placed in the project's payment file at the onset of the project instead of no commitment of when this will occur.

Recommendation 10. According to Risk Management, renewals should be submitted for review; and there is no procedure that states renewals do not need to be submitted of which we are in agreement.



CITY OF FORT LAUDERDALE

March 27, 2009

David W. Bel
 HISTORICAL COMMISSION ADMINISTRATOR

Hand Delivered

Peter Corwin, Assistant to the County Administrator
 Broward County Historical Commission
 151 SW 2nd Street
 Fort Lauderdale, Florida 33301-1829

**Subject: *Special Report – Historic Preservation Challenge Grant Agreement
 between Broward County and the City of Fort Lauderdale***

Dear Mr. Corwin:

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 **Historic Preservation Challenge Grant Program – South Side School Restoration**, as detailed in the accompanying schedule of revenues and expenditures for the period ending December 31, 2008. 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 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.

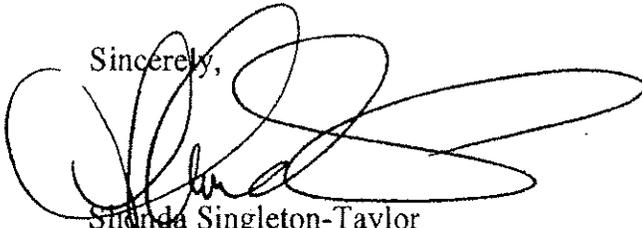
With respect to the items not tested, nothing came to our attention that caused us to believe the Parks and Recreation Department had not complied in all material respects with those provisions. Additionally, it was determined that there were no funds, including interest earned on such funds, due back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

Mr. Peter Corwin

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3/27/09

Sincerely,

A handwritten signature in black ink, appearing to read 'Shonda Singleton-Taylor', written over the word 'Sincerely,'.

Shonda Singleton-Taylor

Acting Director, Office of Management and Budget

SST/RF/am/09-12/ROA No. 08/09-XX-11

Enclosure – Schedule

- c: George Gretsas, City Manager
- Ted Lawson, Assistant City Manager
- Allyson C. Love, Assistant City Manager
- Michael Kinneer, Director of Finance
- Lynda Flynn, City Treasurer
- Dawn Johnson, Treasury Accountant II
- Kathleen Gunn, Director of Grants and Legislative Affairs

City of Fort Lauderdale
Broward County Historical Preservation Challenge Grant - South Side School Restoration
Statement of Revenues and Expenditures
For the Period Ending 12/31/2008

	<i>Broward County Contract</i>	<i>Required City's Match</i>	<i>Total Program</i>
REVENUES:			
<i>Intergovernmental</i>			
Broward County	\$78,375.00	\$0.00	\$78,375.00
Total Revenues	<u>\$78,375.00</u>	<u>\$0.00</u>	<u>\$78,375.00</u>
EXPENDITURES:			
Construction	\$69,719.00		\$69,719.00
Engineering Fees	8,656.00		8,656.00
Total Expenditures	<u>\$78,375.00</u>	<u>\$0.00</u>	<u>\$78,375.00</u>
Excess of Revenues Over - (Under) Expenditures	\$0.00	\$0.00	<u><u>\$0.00</u></u>