



December 15, 2009

Certified Mail #7009 0080 0000 1175 3656

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

Subject: Special Report – Fiscal Year 2008/2009 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**, as detailed in the accompanying schedule of revenues and expenditures for the period October 1, 2008 to September 30, 2009. The management of the Police Department and Grants and Legislative Affairs Office 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.

Mr. Bob Harbin

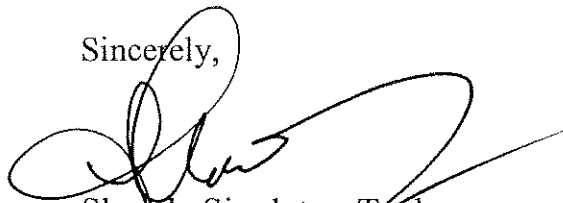
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Although the revenues received were expended in accordance with the agreement, 3rd Quarter evaluation of hours submitted for accounting purposes was overstated by \$200.¹ As a result of meeting with the Associate Planner and Public Safety Grants Manager on November 19, 2009, it was concluded that 3rd Quarter Report from the County was corrected from \$1,400 to \$1,200 (**Attachment**), which should also be included in the 4th Quarter Summary Report.

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,



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

SST/RF/am/10-01/ROA No. 09/10-XX-02

Enclosures – Schedule and Attachment

- c: John R. Fiore, Associate Planner, Broward County Parks and Recreation Division, Planning and Design Section
- George Gretsas, City Manager
- David Hebert, Assistant City Manager
- Allyson C. Love, Assistant City Manager
- Ted Lawson, Assistant City Manager
- Franklin Adderley, Chief of Police
- Kathleen Gunn, Director of Grants and Legislative Affairs
- Tymira Mack, Public Safety Grants Manager
- Lynda Flynn, City Treasurer
- Dawn Johnson, Treasury Accountant II

¹ Five (5) daytime hours were denied by the County in the 3rd Quarter reimbursement request; however, were never requested by the City.

**City of Fort Lauderdale
Enhanced Marine Law Enforcement Grant
Schedule of Revenues and Expenditures
For the Period Ending September 30, 2009**

	<u>Contract Award</u>	<u>Actual</u>
REVENUES:		
<u>Intergovernmental - Public Safety</u>		
Broward County Grant	\$119,680	\$65,220
Due from Broward County		<u>29,340</u>
Total Revenues		<u>\$94,560</u>
EXPENDITURES:		
<u>Current</u>		
Other Professional Service	\$94,560	
Total Expenditures		<u>\$94,560</u>
Excess of Revenues Over - (Under) Expenditures		<u><u>\$0.00</u></u>

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

4hrs.(\$160) Two officers not allowed on same boat during daytime patrols. 3/15/09.

2hrs.(\$80) Only one officer on static patrol allowed 3/19/09.

4hrs.(\$160) Two officers not allowed on same boat during daytime patrols. 3/22/09.

4hrs.(\$160) Two officers not allowed on same boat during daytime patrols. 3/29/09.

Total Not Approved in 2nd Quarter - 64.5hrs.(\$2,580.00).

(3rd) 4hrs.(\$160) Two officers not allowed on same boat during daytime patrols. 4/5/09.

4hrs.(\$160) Two officers not allowed on same boat during daytime patrols. 4/26/09.

4hrs.(\$160) Two officers not allowed on same boat during daytime patrols. 4/26/09.

4hrs.(\$160) Two officers not allowed on same boat during daytime patrols. 5/10/09.

5hrs.(\$200) Two officers not allowed on same boat during daytime patrols. 5/17/09.

5hrs.(\$200) Two officers not allowed on same boat during daytime patrols. 5/24/09.

4hrs.(\$160) Two officers not allowed on same boat during daytime patrols. 6/6/09.

Total Not Approved in 3rd Quarter - 30hrs.(\$1,200.00).

(4th)

a) **Patrol Hours: (Daytime)** \$78,880.00 (1,972 Hours)