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**Review of FY08/09 Enhanced Marine
Law Enforcement Grant (EMLEG)**

Report of Audit 09/10-XX-05

August 2, 2010



Office of Management and Budget

Internal Audit

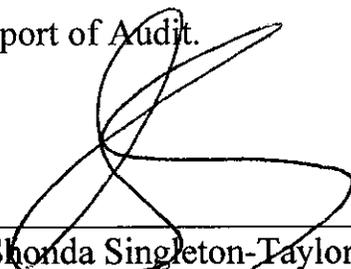
MEMORANDUM NO. 10-47

DATE: August 2, 2010

TO: Franklin Adderley, Chief of Police
Kathleen Gunn, Director of Grants and Legislative Affairs

SUBJECT: *Review of FY08/09 Enhanced Marine Law Enforcement Grant (EMLEG)*

Enclosed is the "subject" Final Report of Audit.



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

Attachment - Final Report of Audit No. 09/10-XX-05

c: City Commission
Allyson C. Love, Acting City Manager
David Hebert, Assistant City Manager
Ted Lawson, Assistant City Manager
Lynda Flynn, Acting Finance Director

SST/am

REPORT OF AUDIT NO. 09/10-XX-05

DATE: April 2, 2010

TO: Franklin Adderley, Chief of Police
Kathleen Gunn, Director of Grants and Legislative Affairs

FROM: Renee C. Foley, Assistant Internal Audit Director/5851

BY: Diane Lichenstein, Financial Management Analyst/5882

SUBJECT: *Review of FY08/09 Enhanced Marine Law Enforcement Grant (EMLEG)*

BACKGROUND

The City of Fort Lauderdale (City) Police Department applied to the Broward County Marine Advisory Committee for funding from the Enhanced Marine Law Enforcement Grant Program (EMLEG). The City was awarded \$119,680 for FY08/09. The purpose of the EMLEG program is to provide ways and means of improving boating safety in Broward County by enhancing or supplementing marine law enforcement activities and improving boating safety education. The Police Department is responsible for fulfilling the operational requirements of the grant agreement. The Grants Office is responsible for the administration and monitoring of the City's compliance with the requirements of the terms and conditions in the grant agreement.

SCOPE

As part of the grant agreement between the City and Broward County (Grantor), the City's Internal Audit Division was required to determine whether the revenues and amounts received from Grantor were expended in accordance with the agreement and to determine compliance with the various requirements. To this end, we provided the Grantor with a special report together with a financial statement for the EMLEG program (**Exhibit**). As part of the grant review, our overall objective was to evaluate the effectiveness and adequacy of the City's internal control systems and procedures used for the program and follow-up on recommendations contained in the prior year audit report. We discussed policy and procedures, processes, and reviewed documentation for the period of October 1, 2008 through September 30, 2009. Judgmental sampling methods were used in reviewing transactions. The review was performed in accordance with generally accepted government auditing standards and included such tests of

REPORT OF AUDIT NO. 09/10-XX-05

internal controls considered necessary.

OVERALL EVALUATION

Although the City expended over 75% of the funds allocated within the grant period as required, management can improve their effectiveness over the administration and monitoring of grant agreement and City policy compliance. The Grantor denied a total of 129.5 hours that were not in compliance with the grant agreement; thus, the City paid \$6,652¹ for disallowed/unnecessary patrol overtime hours. Overtime/scantron cards were submitted late; thus, employees were not paid timely and delayed submission of quarterly reimbursement requests sent to/payments received from the Grantor. A return check was not issued to the Grantor for the \$740 overpayment for unsupported hours in FY06/07. Furthermore, management has taken the necessary steps to implement half of the recommendations (5-9) contained in the prior report of audit² with the exception of recommendations 1, 2, 4, and 10; and recommendation 3 was partially implemented (**Schedule**). During the follow-up review, other issues came to our attention that should be addressed to continue efforts to improve internal controls and operational effectiveness and efficiency. These issues are contained herein.

FINDING 1

The City paid \$6,652¹ in overtime for patrol hours that were not in compliance with the grant agreement; thus, hours submitted for reimbursement were denied by Grantor and not necessary.

Police Policy 109, Overtime/Compensatory Time Policy, Revised 06/07, Section B. Policy states, "It is the policy of the Fort Lauderdale Police Department to keep overtime at a minimum. It shall only be utilized, when necessary, for the completion of a particular assignment,...or in the best interest of the Department in fulfilling its mission."

Grant Agreement, Article 4 Compensation, Section 4.1 states, "In the event Grantee requires two (2) persons per boat for safety or security reasons, the participating agency must provide written documentation explaining the need for two (2) officers per boat to the Contract Administrator before permitting any officers to work. Should County agree

¹ Based on an estimated average amount that was determined using the officers' rates who worked the denied patrol hours (129.5 hours x \$51.37).

² Report of Audit No. 08/09-XX-06.

REPORT OF AUDIT NO. 09/10-XX-05

to give Grantee funding for two (2) officers per boat, the number of patrol hours provided, reimbursed, or paid by County shall not exceed four (4) hours per one (1) officer per any one (1) given day. Accordingly, in the event Grantee requires two (2) officers per boat, the two patrolling officers shall be limited to a combination of no more than eight (8) hours per day between the two (2) officers. At no time, regardless of the number of officers needed per boat, will County pay more than eight (8) hours of patrolling time per day to Grantee unless express written agreement approved by Contract Administrator."

Grant Agreement, Amended Exhibit "A" A. "Provide 330 hours of Daytime Marine Patrol coverage in Zone IV...." Excluded are: October 30, 31, & November 1, 2, & 3 (Fort Lauderdale International Boat Show) and December 13 & 14 (Fort Lauderdale and Pompano Beach Holiday Boat Parades) B. "Provide 653 hours of Daytime Marine Patrol coverage for Zone V...." C. "Provide 659 hours of Daytime Marine Patrol coverage for Zone VI...." D. "Provide 330 hours of Daytime Marine Patrol coverage for Zone VI-A...." E. "Provide 170 hours of Aggressive Marine Patrol coverage in Zone IV...." F. "Provide 339 hours of Aggressive Marine Patrol coverage in Zone V...." G. "Provide 341 hours of Aggressive Marine Patrol coverage in Zone VI...." H. "Provide 170 hours of Aggressive Marine Patrol coverage in Zone VI-A...Daytime Patrol in Zones IV, V, VI, VI-A (1,972 hours @ \$40 per hour)...Aggressive Patrol in Zones IV, V, VI, VI-A (1,020 hours @ \$40 per hour)."

Our review of payments to Patrol Officers/Public Safety Aides (PSAs) for patrol hours worked during FY08/09 revealed 129.5 scheduled/approved hours, which the Grantor denied resulted in a \$6,652¹ overpayment by the City since hours worked were not in compliance with the grant terms and conditions as follows:

Reason Hours/\$ Denied/Disallowed (since not in accordance with Grant Agreement, Article 4, Section 4.1)	Occurrences	Hours Disallowed	Dollars Denied by Grantor	Total Over Expended ¹ by City
2 Officers instead of 1 were on the same boat during daytime patrols	52	110.0	\$4,400.00	\$5,686
2 Officers instead of 1 worked on static patrol	10	9.5	380.00	458
Officer worked on an excluded date	1	10.0	400.00	508
Total		129.5	\$5,180.00	\$6,652

Furthermore, the City exceeded maximum aggressive hours in Zone IV.

Certain terms in the grant agreement were not always enforced, nor was Police Policy 109 enforced to keep overtime at a minimum and utilized when necessary.

Enforcement of the grant agreement and Police Policy will ensure that compliance is met and overtime has been evaluated for necessity to provide full accountability and minimize excessive/unnecessary usage.

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RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Operations Support Division Captain* should require the *Marine Unit Sergeant* to:

Recommendation 1. *Enforce all patrol hour and zone requirements (i.e., Section 4.1 and Exhibit “A”) in the grant agreement throughout the grant period, including but not limited to during scheduling and working of overtime in order to meet grant compliance and keep usage to a minimum.*

Management Comment. *Management concurred with the finding and recommendation and stated: “All patrol hour and zone requirements in the grant agreement throughout the grant period, including but not limited to scheduling and working of overtime in order to meet grant compliance and keep usage to a minimum will be enforced. Effective June 18, 2010.”*

Recommendation 2. *Revise EMLEG written policy and procedures to incorporate additional requirements, but not limited to the following:*

The *Marine Unit Sergeant* should:

- *Only schedule/approve overtime that is allowed/necessary in accordance with the grant agreement and City Policy in order to keep overtime to a minimum.*
- *Obtain written approval from the Grantor prior to instituting any requested changes and maintain on file for audit purposes (i.e., holidays, hours, times, zones, etc.).*
- *Advise the Public Safety Grants Manager of any of the above changes to the grant agreement approved by the Grantor.*

Management Comment. *Management concurred with the finding and recommendation and stated: “EMLEG written policies and procedures will be revised to incorporate additional requirements:*

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- The Marine Sergeant will only schedule/approve overtime that is allowed/necessary in accordance with the grant agreement and City Policy in order to keep overtime to a minimum.
- The Marine Unit Sergeant will notify the Public Safety Grants Manager of the need to obtain written approval from the Grantor prior to instituting any requested changes. The PSGM will maintain the request on file for audit purposes (i.e., holidays, hours, times, zones, etc.).
- The Public Safety Grants Manager will notify the Marine Unit Sergeant of any of the above changes to the grant agreement approved by the Grantor. **Effective June 18, 2010.**”

The *Director of Grants and Legislative Affairs* should require the *Public Safety Grants Manager* to:

Recommendation 3. *Revise EMLEG written policy and procedures to incorporate additional requirements, but not limited to the following:*

- *Public Safety Grants Manager should advise the Marine Unit Sergeant of utilization status by zone via the EMLEG tracking spreadsheet throughout the grant period in order to not exceed stipulated daytime/aggressive patrol hours and maximize the utilization of grant hours/dollars. Furthermore, the EMLEG tracking spreadsheet should be updated and include additional hours/denials received from the Grantor and forward to the Marine Unit Sergeant on a timely basis.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “In order to proactively manage the use of grant allowable daytime and aggressive patrol hours and reduce the likelihood of exceeding the total number of allowable hours stipulated in future grant contracts, the Public Safety Grants Manager has been directed to revise the EMLEG written policies and procedures, incorporating the below-listed language; and, to disseminate and implement the revised policies by August 31, 2010:

- Public Safety Grants Manager should advise the Marine Unit Sergeant of utilization status by zone via the EMLEG tracking spreadsheet throughout the grant period in order to not exceed stipulated daytime/aggressive patrol hours and maximize the utilization of grant hours/dollars. Furthermore, the

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EMLEG tracking spreadsheet should be updated and include additional hours/denials received from the Grantor and forward to the Marine Unit Sergeant on a timely basis.” **Estimated completion date August 31, 2010.**

FINDING 2

Overtime/scantron cards were submitted late; thus, employees were not paid in the proper bi-weekly pay period that delayed submission of quarterly reimbursement requests to/payments received from the Grantor.

Policy and Standards Manual, Chapter 6, Section 32, Subsection 1 states, “Employees must submit the appropriate timekeeping documentation to their immediate supervisor at the end of the work day/shift during which the overtime was worked.... It is each supervisor’s responsibility to train their employees regarding the following:...the requirement that all overtime documentation must be submitted for supervisory approval in a timely manner.... Supervisors (including acting supervisors) are required to review overtime documentation submitted by their employees and to timely approve/disapprove this documentation so that the payment of the cash overtime...is included in the pay check issued for the bi-weekly pay period during which the overtime was worked.”

Police Information Bulletin (I.B.) No. 2008-070 dated 5/12/08 states, “The Department recently conducted an internal audit, which revealed that numerous overtime cards were not submitted within two weeks of the date the overtime occurred. Those overtime cards that were not submitted in accordance with Policy #109, will be returned via the employee’s chain of command for review and appropriate action. Policy #109 Section C.3 “Completed overtime forms shall be forward by the employee to their immediate supervisor within two weeks of the date of overtime.” Section C.6 “Supervisors shall review overtime forms to ensure the form is properly completed....” In the future overtime cards that are submitted to supervisors in violation of policy 109 must be accompanied by a memo indicating the reason for the delay. The memo must be reviewed and approved by a Captain before being forwarded to Payroll for processing....”

Our review of 41 payments to Patrol Officers/PSAs for patrol hours worked/paid during FY08/09 revealed the following conditions found.

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Per Overtime Support Documentation	# of Days		Occurrences
	Low	High	Exceeded 2 Weeks
Date worked vs. date scantron signed by officer	0	4	0
Date scantron signed by officer vs. date signed by supervisor	0	10	0
Date overtime was worked vs. date signed by supervisor	0	10	0
Date signed by supervisor vs. scantron batch date	0	26	3
Date overtime was worked vs. scantron batch date	7	26	5
Date overtime was worked vs. date paid	12	35	12

- 3 (7%) payments exceeded two (2) weeks from the date supervisor signed scantron to Police Payroll batch run date.
- 5 (13%) payments were up to 26 days from the date officer worked the overtime to the Police Payroll batch run date.
- 12 (29%) payments were not paid timely and up to 35 days subsequent to date of overtime hours worked.
- Several overtime/scantron cards with incorrect EMLEG offense report (OR) numbers did not reconcile to the EMLEG overtime report provided by the Clerk III to the Public Safety Grants Manager; thus, hours were not submitted for reimbursement to the Grantor timely, nor transferred via expenditure transfer voucher (ETV) to the grant index code in FAMIS³.

We also determined during our review of payments above that management did not take corrective action to fully implement recommendations 1-4 to prior report of audit² as follows (**Schedule**):

- Police I.B. to No. 2008-070 was not enforced since overtime cards were not submitted within two weeks of the date of overtime worked.
- Marine Unit Sergeant did not log overtime/scantron cards returned to employees for corrections and/or incomplete/not properly completed cards, nor were there memorandums evidenced for the overtime/scantron cards selected that were not submitted/paid timely.

³ Financial Accounting Management Information System.

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- Clerk III did not follow-through to resolution for selected overtime/scantron cards submitted late without memorandums, indicating reason for delay.

Lack of timely submission of overtime/scantron cards caused delays in submission of reimbursement requests and receipt of payments from the Grantor.

Although according to the Captain of the Operations Bureau, Police I.B. No. 2008-070 was issued subsequently, it was not enforced since neither return for correction(s) to employees nor memorandums were evidenced for selected overtime scantrons/cards submitted late. Furthermore, Public Safety Grants Manager did not request additional overtime reports from Clerk III in order to reconcile overtime hours and detect if the officer/PSA was paid for the overtime in question.

Timely submission of overtime cards ensures employees are paid in the proper bi-weekly pay period and allows quarterly reimbursement requests to be submitted to/payment received from Grantor promptly; and posting of all allowable/eligible expenditures to the grant index code will provide accurate/complete financial records.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Operations Support Division Captain* should:

Recommendation 4. *Enforce Police I.B. No. 2008-070 to supervisors and their respective employees.*

Management Comment. *Management concurred with the finding and in principle with the recommendation and stated: "Police Info Bulletin 2008-070 was superseded by Police I.B. 2008-158, terminating the requirement of a memo regarding incorrect OT cards. This will no longer be done. The requirement regarding the submission of the OT cards within 2 weeks of the date of overtime and the supervisory review of the OT cards for completeness will be adhered to."*

This item is open.

The *Director of Grants and Legislative Affairs* should require the *Public Safety Grants Manager* to:

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Recommendation 5. *Revise EMLEG policy and procedures to incorporate additional requirements, but not limited to the following:*

- *If overtime reports do not reconcile to Patrol Payment Reimbursement Requests, Public Safety Grants Manager should request additional overtime report(s) (i.e., selected by officer/PSA, overtime date/code, etc.) from the Clerk III in order to determine whether officers/PSAs were paid for such overtime.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “In order to reconcile overtime information not detailed on payroll reports as requested by the EMLEG grant’s specific OR# due to missing, delayed or miscoded timecards submissions, the Public Safety Grants Manager has been directed to revise the EMLEG written policies and procedures, incorporating the below-listed language; and, to disseminate and implement the revised policies by August 31, 2010:

- *If overtime reports do not reconcile to Patrol Payment Reimbursement Requests, Public Safety Grants Manager should request additional overtime report(s) (i.e., selected by officer/PSA, overtime date/code, etc.) from the Clerk III in order to determine whether officers/PSAs were paid for such overtime.” Estimated completion date August 31, 2010.*

The *Operations Support Division Captain* should require *Marine Unit Sergeant* to:

Recommendation 6. *Review overtime/scantron cards for accuracy (i.e., correct OR number, overtime date, total hours worked, etc.) prior to approval.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “The overtime/scantron cards will be reviewed for accuracy prior to approval. **Effective June 18, 2010.**”

Recommendation 7. *Document/log overtime/scantron cards returned to employees for corrections and/or incomplete/not properly completed overtime/scantron cards, until such time of the TeleStaff⁴ System implementation. If employees do not return overtime/scantron card timely, memorandums should accompany same indicating the reason for the delay.*

⁴ The TeleStaff System is an automated scheduling and notification system.

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Management Comment. *Management concurred with the finding and recommendation and stated:* “The Marine Unit Sergeant will document returned overtime cards by maintaining copies of such cards returned to employees. A memorandum will be prepared at the end of each calendar month documenting any returned overtime cards in that time period that were not corrected and re-submitted in a timely manner and the reasons for delay. **Effective July 6, 2010.**”

Recommendation 8. *Review and approve above memorandums prior to forwarding to Police Payroll for processing.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “The Marine Unit Sergeant will review and approve any monthly memorandum prepared regarding corrected overtime cards not being returned in a timely manner. **Effective July 6, 2010.**”

The *Support Services/Administrative Division Captain* should:

Recommendation 9. *Implement the TeleStaff System in order to manage/monitor overtime, record/maintain a complete audit trail of all overtime to improve efficiency/effectiveness.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “Concur. Anticipated timeline for first phase implementation is July 31, 2010.” **Estimated completion date July 31, 2010.**

Recommendation 10. *Require the Clerk III to follow-through to resolution with Police Captain on any overtime/scantron cards (until implementation of the TeleStaff System) submitted late without memorandums to indicate the reason for the delay.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “The Clerk III will follow-through to resolution with Police Captain on any overtime/scantrons cards (until the implementation of the TeleStaff system) submitted late without memorandums to indicate the reason for the delay. **Effective June 18, 2010.**”

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FINDING 3

The City did not issue a check to the Grantor for \$740 overpayment in FY07/08 for unsupported FY06/07 hours.

Report of Audit No. 08/09-XX-06, “Recommendation 10. The Director of Grants and Legislative Affairs should require the Public Safety Grants Manager to research the overpayment through to resolution to amount due back to grantor (see Exhibit-\$740 or \$721.50). Management Comment. Management concurred with the finding and recommendation and stated: Staff will research the overpayment to resolution.”

During our follow-up review to the prior year audit report², we determined management did not take corrective action to recommendation 10 (**Schedule**) after research was conducted.

The Public Safety Grants Manager contacted the Grantor’s Contract Administrator in November 2009 as a result of this audit, who sent a conversion sheet with no officer detail to support hours overpaid. However, a request for Finance to issue a check to return monies to the Grantor for unsupported hours has not been submitted.

Prompt detection and research of overpayment(s) made by Grantor will result in resolution within a reasonable period of time, close-out to the financials, and allow for timely return of any amount(s) due back to the Grantor.

RECOMMENDATIONS AND MANAGEMENT COMMENTS

The *Director of Grants and Legislative Affairs* should require the *Public Safety Grants Manager* to:

Recommendation 11. *Submit a request to Finance with an explanation to issue a return check to the Grantor for \$740 overpayment for unsupported hours.*

Management Comment. *Management concurred with the finding and recommendation and stated: “The Public Safety Grants Manager has been directed to submit a request to Finance with an explanation to issue a return check to Broward County for \$740 overpayment for unsupported hours, by July 16, 2010.*

REPORT OF AUDIT NO. 09/10-XX-05

Further, to allow for timely return of any amount(s) due back to the Grantor under future grant agreements, the Public Safety Grants Manager has been instructed to ensure that prompt detection and research of overpayment(s) made by Grantor result in resolution and repayment – where warranted – within three months (90-days) of the grants close-out and the City’s receipt of a final payment and written grant reimbursement reconciliation from the Grantor.” **Estimated completion date July 16, 2010.**

Recommendation 12. *Revise EMLEG written policy and procedures to incorporate additional requirements, but not limited to the following:*

- *When erroneous information is detected on the Officer Daily Patrol Reports and/or Patrol Payment Reimbursement Request, the Public Safety Grants Manager should return to the Marine Unit Sergeant for correction and return to the Public Safety Grants Manager prior to submission to the Grantor to prevent reimbursement errors.*
- *Resolve any outstanding issues/balances within the grant period/prior to close-out of the financials.*

Management Comment. *Management concurred with the finding and recommendation and stated:* “In order to reduce the likelihood of reimbursement errors, outstanding issues and/or balances under future grant contracts, the Public Safety Grants Manager has been directed to revise the EMLEG written policies and procedures, incorporating the below-listed language; and, to disseminate and implement the revised policies by August 31, 2010:

- When erroneous information is detected on the Officer Daily Patrol Reports and/or Patrol Payment Reimbursement Request, the Public Safety Grants Manager should return to the Marine Unit Sergeant for correction and return to the Public Safety Grants Manager prior to submission to the Grantor to prevent reimbursement errors.
- The Public Safety Grants Manger should make every effort to resolve outstanding issues/balances within the grant period/prior to closeout of the financials.” **Estimated completion date August 31, 2010.**

Recommendation 13. *Distribute updated EMLEG policy and procedures for implementation once both the Public Safety Grants Manager and the Marine Unit Sergeant have made all of the recommended revisions contained herein.*

REPORT OF AUDIT NO. 09/10-XX-05

Management Comment. Management concurred with the finding and recommendation and stated: “The Marine Unit Sergeant will make revisions to the EMLEG policy and procedures as detailed in the afore-listed Management Comments; and, forward those changes to the Public Safety Grants Manager by August 17, 2010 for incorporation into the final revision, dissemination and implementation the written EMLEG policies and procedures on August 31, 2010.”
Estimated completion date August 31, 2010.

EVALUATION OF MANAGEMENT COMMENTS

Management comments provided and actions taken and/or planned are considered responsive to the recommendations.



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

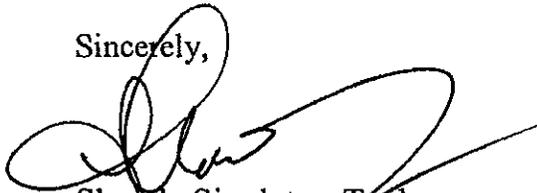
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12/15/09

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><u>\$94,560</u></u>
<u>EXPENDITURES:</u>		
Current		
Other Professional Service	\$94,560	
Total Expenditures		<u><u>\$94,560</u></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)

**Results of Follow-up on Report of Audit 08/09-XX-06
Review of FY07/08 Enhanced Marine Law Enforcement Grant (EMLEG)**

Schedule

Rec. #	Recommendation	Management Response/Commitment	Status	Condition Found During Follow-up (Noted based on limited testwork to verify issue resolved/corrected)
1	The Operations Support Division Captain should enforce Police Information Bulletin (I.B.) No. 2008-070 to supervisors and their respective employees.	Management concurred with the finding and recommendation and stated: "Agree. We will issue a subsequent information bulletin addressing the monitoring requirements and enforcement as recommended."	Corrective action <u>not</u> taken	I.B. No. 2008-070 was not enforced, since overtime cards were not submitted within two weeks of the date overtime was worked.
2	Require Marine Unit Sergeant to document/log overtime cards returned to employees for corrections and/or incomplete/not properly completed scantron forms. If employees do not return overtime card timely, memorandum should accompany scantron indicating the reason for the delay.	Management concurred with the finding and recommendation and stated: "Agree with recommendation. Upon implementation of the new "real-time" payroll system this issue will be addressed without additional documentation. In the meantime, the Marine Unit Sgt. will continue to monitor and document all OT cards needing to be returned for correction(s) and a memo will be generated if any overtime forms are submitted late (after 2 weeks) as required."	Corrective action <u>not</u> taken	Support documentation/log of corrections for incomplete/not properly completed overtime cards returned to employees was not evidenced.
3	Review and approve above memorandum prior to forwarding to Payroll for processing.	Management concurred with the finding and recommendation and stated: "Agree with recommendation. Operations Support Division Captain will review and approve above memorandum prior to forwarding to payroll for processing."	Partially Implemented	Two memorandums were evidenced/ approved by the Marine Unit Sergeant; however, not for sample selected.
4	The Support Services/Administrative Division Captain should require Clerk III to follow-through to resolution with Police Captain on any scantrons submitted late without memorandum to indicate the reason for the delay.	Management concurred with the finding and recommendation and stated: "Agree with recommendation. Clerk III will follow-through to resolution with Police Captain on any scantrons submitted late without memorandum to indicate the reason for the delay."	Corrective action <u>not</u> taken	The Clerk III did not follow-through to resolution by obtaining a memorandum for overtime submitted late.
5	Consider transitioning from manual scantron cards to a fully automated system to manage overtime and improve efficiency, which should include but not be limited to an audit trail of transactions, approvals and justification for overtime occurrences, as well as the capability to interface with I/Leads Records Management and Cyborg Payroll Systems.	Management concurred with the finding and recommendation and stated: "This transition is in progress and is anticipated to be operational in approximately 6 months."	Implemented	The TeleStaff System has been purchased with an anticipated implementation date of June 2010.

**Results of Follow-up on Report of Audit 08/09-XX-06
Review of FY07/08 Enhanced Marine Law Enforcement Grant (EMLEG)**

Schedule

Rec. #	Recommendation	Management Response/Commitment	Status	Condition Found During Follow-up (Noted based on limited testwork to verify issue resolved/corrected)
6	The Director of Grants and Legislative Affairs should require the Public Safety Grants Manager to obtain statistic/progress report with certification from the Marine Unit Sergeant for each quarter and submit with/attached to statistics detail in Excel.	Management concurred with the finding and recommendation and stated: "Grants and Legislative staff concur with recommendation and will begin collecting suggested information."	Implemented	
7	The Marine Unit Sergeant should sign all Officer Daily Patrol Reports. Appointed Acting Supervisor should sign if Marine Unit Sergeant is on leave.	Management concurred with the finding and recommendation and stated: "Agree with recommendation. The Acting Sergeant will sign daily patrol reports if the Marine Unit Sergeant is not present."	Implemented	
8	The Operations Support Division Captain should require the Marine Unit Sergeant to establish standard operating procedure (SOP) defining staff roles and responsibilities for compliance with and utilization of the EMLEG grant. Forward a copy of SOP to the Public Safety Grants Manager to incorporate in overall policy and procedures for the administration /monitoring of the EMLEG grant.	Management concurred with the finding and recommendation and stated: "Agree with recommendation. Marine Sergeant will coordinate response with Grants Manager."	Implemented	
9	The Director of Grants and Legislative Affairs should require the Public Safety Grants Manager to establish written policy and procedures defining staff roles and responsibilities for the Grants Office, review/incorporate SOP above in coordination with the Police Department Marine Unit (eliminate any overlapping and/or include omitted areas), and distribute overall written policy and procedures to the Grants Office and Marine Unit Sergeant for implementation.	Management concurred with the finding and recommendation and stated: "Grants and Legislative staff concur with the finding and will establish policies and procedures."	Implemented	

**Results of Follow-up on Report of Audit 08/09-XX-06
Review of FY07/08 Enhanced Marine Law Enforcement Grant (EMLEG)**

Schedule

Rec. #	Recommendation	Management Response/Commitment	Status	Condition Found During Follow-up (Noted based on limited testwork to verify issue resolved/corrected)
10	The Director of Grants and Legislative Affairs should require the Public Safety Grants Manager to research the overpayment through to resolution to amount due back to Grantor (see Exhibit \$740 or \$721.50).	Management concurred with the finding and recommendation and stated: "Staff will research the overpayment to resolution."	Corrective action <u>not</u> taken	Although overpayment was researched, support documentation was not provided to evidence hours worked by the City. A conversion sheet was provided by the Grantor; however, it did not include officer detail to support hours paid. The Public Safety Grants Manager did not request for Finance to issue a check to return the \$740 overpayment.
		Total count if "Corrective action <u>not</u> taken"	4	
		Total count if "Partially Implemented"	1	
		Total count if "Implemented"	5	
			10	
Legend:				
I.B.	Information Bulletin			