



Venice of America

CITY OF  
FORT LAUDERDALE

December 17, 2010

Received

*[Handwritten Signature]*

12/17/10

Hand-Delivered

Jennifer Jurado, Ph.D., Director  
Broward County Environmental Protection and Growth Management Department  
Natural Resources Planning and Management Division  
1 North University Drive, Suite 301  
Plantation, Florida 33324

**Subject:** Special Report – Agreement between Broward County and the City of Fort Lauderdale for Snyder Park through the Broward County Land Stewardship Program

Dear Dr. Jurado:

The Grants, Legislative Affairs and Compliance 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 **Snyder Park Grant**, as detailed in the accompanying schedule of revenues and expenditures for the period ending September 30, 2010. 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 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 standards which require that we plan and perform the audit to obtain reasonable assurance with regard to 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 generally complied with the provisions of the agreement and the revenues and amounts from Broward County were expended in accordance with the agreement with the exception of the following, which was included in the City's invoice submission (**Attachment 1**):

- The City was over billed by/paid to Arazoza Bros., Corp. \$350 for invoice no. 4466 (Beautyberry 3 gallons) charged at the "with installation" unit price opposed to the "without installation" unit price; whereby, the City inadvertently over billed the County.
- Plants listed on Arazoza Bros., Corp. invoice no. 4536 were not the native plants supplied/installed; however, quantities, unit costs, and total costs were correct. Subsequently, Arazoza Bros., Corp. provided a corrected invoice for the files (**Attachment 2**).

OFFICE OF THE CITY MANAGER

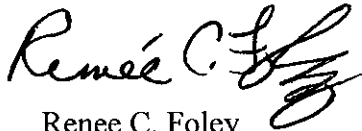
100 NORTH ANDREWS AVENUE, FORT LAUDERDALE, FLORIDA 33301  
TELEPHONE (954) 828-5013 FAX (954) 828-5021  
[www.fortlauderdale.gov](http://www.fortlauderdale.gov)



Thus, the City will be issuing a \$350.42 reimbursement to the County that includes interest earned, which is reflected in the **Schedule** attached.

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 other provisions.

Sincerely,



Renee C. Foley  
Assistant Internal Audit Director

RF/am/10-331/ROA No. 10/11-XX-03

Enclosure – Schedule

- c: Don Burgess, Land Preservation Administrator, Broward County Environmental Protection and Growth Management Department
- Paul Krashefski, Grant Administrator for Land Stewardship Program, Broward County Environmental Protection and Growth Management Department
- Allyson C. Love, Acting City Manager
- David Hebert, Assistant City Manager
- Ted Lawson, Assistant City Manager
- Phil Thornburg, Parks and Recreation Director
- Lynda Flynn, Interim Director of Finance
- Kathleen Gunn, Director of Grants, Legislative Affairs and Compliance
- Dawn Johnson, Treasury Accountant II
- Lori Dimeolo, Parks and Recreation Administrative Assistant I



Arazoza Bros. Corp. Invoice #4466 Submitted to County (Contract Unit Price - Purchase "With Installation")				Contract Unit Price - Actually Ordered by City to Purchase Materials "Without Installation"			
Description	Qty	Unit Cost	Total	Description	Qty	Unit Price	Total
Beautyberry 3G	50	\$ 12.00	\$ 600.00	Beautyberry 3G	50	\$ 5.00	\$ 250.00
City Overbilled/County Overpaid			\$ 350.00				
Arazoza Bros. Corp. Invoice #4536 Submitted to County				Native Plants Actually Ordered by City and Supplied/Installed by Arazoza Bros. Corp.			
Description	Qty	Unit Cost	Total	Description	Qty	Unit Price	Total
Calicapa ameri. - Beautyberry	8	\$ 40.00	\$ 320.00	Fiddlewood	8	\$ 40.00	\$ 320.00
Sereona repens - Saw Palmetto	4	\$ 75.00	300.00	Bolly	4	\$ 75.00	300.00
Myrsine guian. - Myrsine	26	\$ 12.00	312.00	Marberry	26	\$ 12.00	312.00
Chrysobalanus icaco - Cocoplum	26	\$ 12.00	312.00	Beautyberry	26	\$ 12.00	312.00
Acrostichum dana. - Giant Leatherfern	35	\$ 9.00	315.00	Myrsine	35	\$ 9.00	315.00
Myrsine guian. - Myrsine	21	\$ 15.00	315.00	Spicewood	21	\$ 15.00	315.00
Chrysobalanus icaco - Cocoplum	35	\$ 9.00	315.00	Necklace Pod	35	\$ 9.00	315.00
			\$ 2,189.00				\$ 2,189.00

## Renee Foley

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**From:** Rosey Asensio [rasensio@arazozabrothers.com]  
**Sent:** Thursday, December 16, 2010 9:59 AM  
**To:** Renee Foley  
**Cc:** Gene Dempsey; Tedd Kenny  
**Subject:** Snyder Park.xls  
**Attachments:** Snyder Park.xls

Good morning Rene

As per our conversation, we are all agreement with Snyder Park. We listed the description of the material incorrectly on the invoice. Attached is a corrected copy for your file. We apologize for any inconvenience this has caused.

Thank you

Rosey Asensio  
Arazoza Brothers Corp.



# Arazoza Bros., Corp.

PO Box 924890, Homestead Florida 33092 - Phone (305) 246-3223 - Fax (305) 246-0481

## Corrected Invoice

July 27, 2010

INVOICE NO. 4536
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Finance Department  
City of Ft. Lauderdale  
100 N Andrews Ave, 6th Floor  
Ft. Lauderdale, FL 33301

**Job Name:** Snyder Park PO#PP100921  
Requested by Gene Dempsey, Parks Supervisor

Item	Description	Qty	Unit Cost	Total Cost
	Fiddlewood 7gal	8	\$ 40.00	\$ 320.00
	Blolly 15gal	4	\$ 75.00	\$ 300.00
	Marlberry 3gal	26	\$ 12.00	\$ 312.00
	Beautyberry 3gal	26	\$ 12.00	\$ 312.00
	Myrsine 3gal	35	\$ 9.00	\$ 315.00
	Spicewood 3gal	21	\$ 15.00	\$ 315.00
	Necklace Pod 3gal	35	\$ 9.00	\$ 315.00

<b>Total Due:</b>	<b>\$ 2,189.00</b>
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