



BIENNIAL REPORT 2023-2024

Office of the County Auditor

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

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COUNTY AUDITOR'S PERSPECTIVE

I am pleased to present our Biennial Report for fiscal years 2023 - 2024. As you know, after assuming the County Auditor position on June 12, 2017, I have refocused and transformed the Office to help maximize our value. This work has continued as we strive to be the most efficient and effective as possible.

During these two years we performed a wide variety of significant audits and reviews. These include Audits of the Broward County Convention Center Expansion and Headquarters Hotel Project, Audit of the Broward County and Sheriff of Broward County for Law Enforcement Services at the Fort Lauderdale-Hollywood International Airport, Special Review of the Broward County Preventive Health Care Screenings Pilot Project, and Audit of Broward Sheriff's Office Training Center Project. While these significant projects used much of our audit resources, these efforts resulted in substantial operational improvements and improved accountability to the public. These projects reflect only a portion of what we accomplished this period.

"We issued 56 audit reports and 87 audit advisories, resulting in 341 recommendations, \$15.1 million in identified cost savings and additional revenues, \$11.7 million in questioned costs, and \$8.0 million available for other uses."

We also provided value that is not reflected within the number of reports or cost savings. We continue to provide advisory and consultative services and serve as a resource to County government. We are here to help improve government, plain and simple.

It is an honor to serve as Broward County Auditor. I hope you find this information helpful. If you have any questions or would like to discuss any aspect of this report, please contact me.

Respectfully submitted,



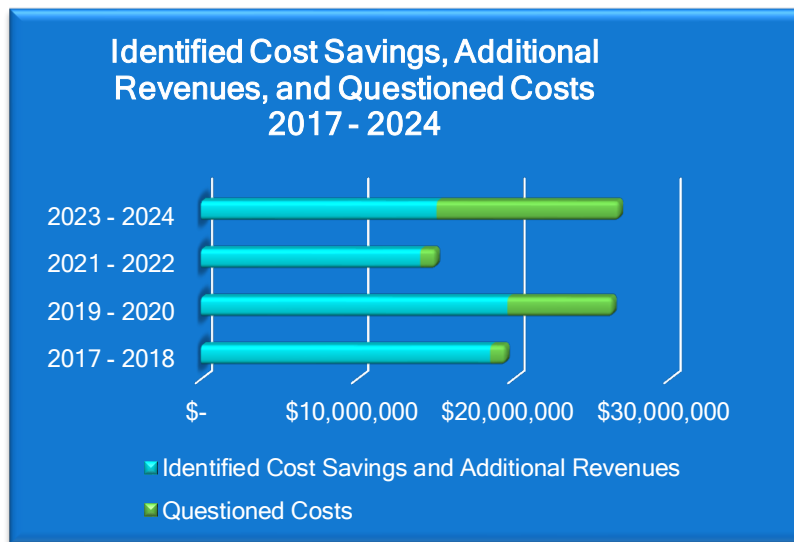
Bob Melton
County Auditor
December 10, 2024

ACCOMPLISHMENTS

Deliverables and Cost Savings

Fiscal years 2023 and 2024 were high performance, highly successful years as evidenced in the number, quality, and results of our deliverables outlined below.

In fiscal years 2023 and 2024, the Office issued 56 audit reports and 87 audit advisories resulting in 341 recommendations, \$15.1 million in identified cost savings and additional revenues, \$11.7 million in questioned costs, and \$8.0 million available for other uses.



Identified Cost Savings include dollars returned or potential future cost avoidance if the County Auditor's recommendations are implemented.

Additional Revenues include the potential for recovery of uncollected or uncharged revenues.

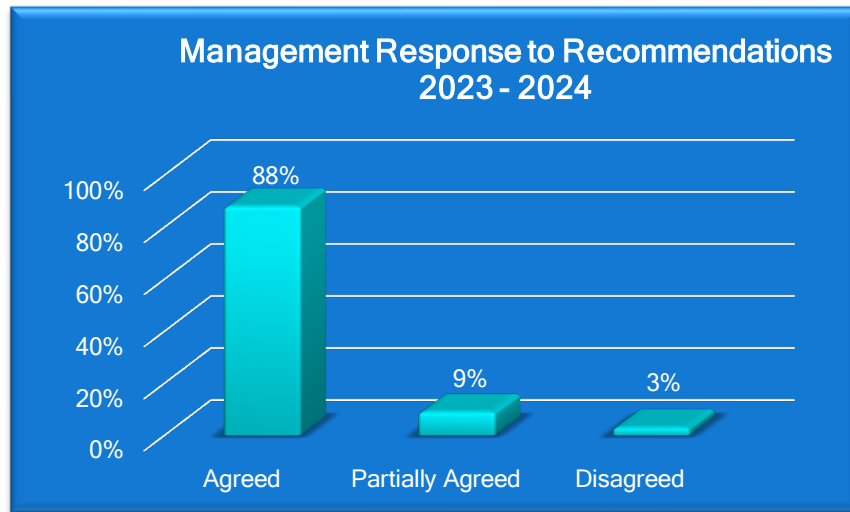
Questioned Costs are costs or financial obligations incurred pursuant to an alleged violation of law, regulation, contract, grant, or

policy and procedures; costs or financial obligations not supported by adequate documentation; and/or the expenditure of funds where the intended purpose is unnecessary or unreasonable.

Monies Available for Other Uses includes identification of funds unnecessarily held or set aside for specified purposes.



Management agreed or partially agreed with **97%** of our recommendations.



Advisory Support Services

In accordance with the County Charter, the Office serves as a resource to County Government.

The Office performs various types of advisory support services that are not reflected within the reported number of reports or cost savings. The results of these services range from non-monetary audit findings and recommendations within audit reports to advice provided during consultative and other advisory engagements. Additional cost savings are often not quantified



because the amounts are unknown or cannot be directly attributed to the services provided. For example, when providing negotiation support services, the impact of our involvement often cannot be readily determined. A cost saving may be directly attributable to the Office of the County Auditor or partially attributable based on the team environment in which the savings are achieved. Participation in various procurement related activities helps to protect the County's interests; achieves the selection of best value from the most qualified vendors; ensures clear and consistent contractual requirements, payment terms, and fair and open competition; and protects against delays caused by protests. The Office provided technical and other advisory support for negotiations and other advisory roles during fiscal years 2023 and 2024. Examples of the projects in which we were involved are listed below:

<p>Procurement Assistance</p>	<ul style="list-style-type: none"> • Reviewed Request for Proposal type solicitations including initial reviews of documents, attendance at strategy meetings, issuance of Advisory memoranda and follow up reviews to ensure all matters are addressed. • Reviewed various Purchasing Division Reports and low bid/sole source awards. • Attended and observed Evaluation Committee meetings as needed. • Protected County interests through ensuring consistent inclusion of audit rights language in vendor agreements.
<p>Negotiation Support</p>	<ul style="list-style-type: none"> • Convention Center Expansion and Headquarter Hotel Attended meetings with Developer, Headquarters Hotel Operator and Owner's Representative

	<ul style="list-style-type: none"> • Reviewed Interlocal Agreement between Broward County and the Sheriff of Broward County for Enhanced Law Enforcement Services at Transit Maintenance Facilities • Reviewed Third Amendment to Agreement with Wheelabrator Environmental Systems, Inc. for Solid Waste Disposal Services • Reviewed Rent Credit in First Amendment to Lease Agreement with Seabulk Towing, Inc. and Seacor Meridian Inc. at Port Everglades
Consulting Services	<ul style="list-style-type: none"> • Reviewed architect and engineering overhead audit submittals and multipliers and hourly rates • Reviewed contract Audit Right Language provisions • Reviewed Small Business Micro Grant Program • Review Job Creation Incentive Program
Transportation Surtax Support	<ul style="list-style-type: none"> • Attended Surtax Oversight Board meetings and provided advisory services and support as Surtax funded programs move forward.

The unquantified value provided is inherent throughout issued audit reports and advisory memos as well as advisory services that do not culminate in an issued deliverable.

Continued Enhancements

Under the leadership of the County Auditor, Bob Melton, the Office continues to capitalize and improve upon enhancements in operations. This includes the annual preparation and issuance of a comprehensive risk assessment and audit plan. Comprehensive audits include performance and compliance objectives, where applicable, and an emphasis on identification of areas of potential additional revenue and cost-effectiveness. Our audit process continues to operate in accordance with Generally Accepted Governmental Auditing Standards (GAGAS) with a focus on high quality workpaper documentation and on-site presence. We continue to perform timely follow-up reviews of the status of previous recommendations. Our focus is improving government and helping to ensure wise use of taxpayer resources.

The Office has increased value by focusing on proactive audits and advisory services and participation in strategy meetings for selected procurements and RFP development. These proactive efforts allow for timely recommendations to ensure regulatory compliance and achieve upfront cost avoidance and savings. Our Office has initiated a quarterly newsletter, titled Audit Insights, to help inform County employees about the audit function and provide

useful information regarding everyday protections against fraud. Other enhancements include increased utilization of data analytics and investigative software tools.

Professional staff continue to enhance skills through experience, certifications, and training. Staff achieved additional certifications in fiscal years 2023 and 2024 including Certified Internal Auditor and Certified Information System Auditor certifications. Staff also attended and actively engaged and presented in various continuing education events including events sponsored by the Institute of Internal Auditors and the National Association of Construction Auditors.

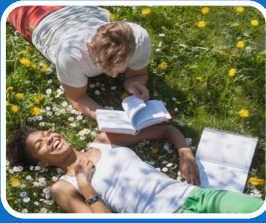
AUDIT REPORT SUMMARIES

The following summarizes each of the 56 Audit Reports issued in fiscal years 2023 and 2024:



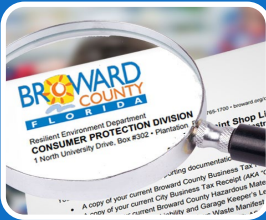
Report No. 23-01: Audit of the Broward County Convention Center Expansion and Headquarters Hotel Project

- We engaged the services of an experienced and specialized third party auditor, Hoar Program Management, LLC (HPM) to conduct an audit of the County's Master Development Agreement (MDA). HPM identified cost exceptions specific to labor burden amounts totaling \$2,393,740.



Report No. 23-02: Nova Southeastern University Joint Use Library Agreement: Review of Public Usage

- We conducted a review of public usage of the Alvin Sherman Library as required by the University Joint-Use Library Agreement. We concluded that the percentage of public usage for the Joint-Use Library based on circulation is 61%. We concluded that the County is responsible for 50% of the annual operating expenses for the period July 1, 2022, through June 30, 2027.



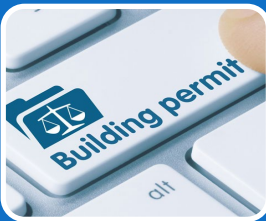
Report No. 23-03: Audit of Driver and Vehicle Information Database Usage by the Environmental and Consumer Protection Division Audit

- We conducted a follow up review of our Audit of Driver and Vehicle Information Database Usage by the Environmental and Consumer Protection Division (Report No. 21-02). We concluded that all three of our previous recommendations were implemented.



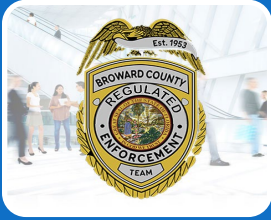
Report No. 23-04: Audit of Highway and Bridge Maintenance Division's Oakland Park Blvd Bridge Rehabilitation Project

- We conducted an audit of the HBMD Oakland Park Blvd Bridge Rehabilitation Project. We concluded that the project scope, in-house, and contractor's estimates were adequately prepared and reviewed. We concluded that pay applications were adequately reviewed, reflected actual work performed, and were compliant with contractual requirements. This was a Surtax funded program.



Report No. 23-05: Audit of the Building Code Division's Unincorporated / Airport & Contract Cities Sections

- We conducted an audit of Building Code Division's Unincorporated / Airport & Contract Cities Sections. We concluded, except as noted within the report, building permits and certificates of occupancy are issued in compliance with laws, rules, and regulations, and interlocal agreements.



Report No. 23-06: Audit of the Building Code Division's Elevator Inspections Section

- We conducted an audit of the BCDEIS. We concluded that, except as noted within the report, elevator permits, and certificates of operation are issued in compliance with laws, rules, and regulations. We also concluded that, except as noted in the report, elevator permits, and certificates of operation licenses are adequately enforced to establish elevator safety and quality service.



Report No. 23-07: Assessment of Mobile / In-home COVID-19 Testing and Vaccine Services

- We conducted an Assessment of Mobile/ In-home COVID-19 Testing and Vaccine Services. We concluded that services provided were not commensurate with the costs of the program.



Report No. 23-08: Follow-up Review of Audit of Transit Division's Information Technology Operations

- We conducted a Follow-up Review of our Audit of Transit Division's Information Technology Operations (Report No. 20-01). We concluded that of 30 recommendations in the original report, 20 recommendations were implemented and 10 were partially implemented.



Report No. 23-09: Status of Women in Broward County Report 2023

- Broward County Code of Ordinances tasks our Office with the responsibility to gather and provide gender equity data in areas of economic development, health and safety and education. We engaged the services of Florida International University to conduct research and gather data. This was the second biennial report and provides an update on women's overall well being in the County over the past two years.



Report No. 23-10: Verification of Commissioner Salaries and Budgets for Districts 8 and 9 for Fiscal Years 2022 and 2023

- We conducted a verification of Commissioner salaries and budgets for Districts 8 and 9 for fiscal years 2022 and 2023. Our verification was limited to Districts 8 and 9 since multiple Commissioners transitioned in and out of these offices. We concluded that County Commissioners were not consistently paid in accordance with State and County rules and regulations. We concluded that District Office Budgets were handled in accordance with County policy. Management corrected all payments implemented our recommendations as stated in Report 24-06.



Report No. 23-11: Review of Affordable Housing Trust Fund

- We conducted a review of the Affordable Housing Trust Fund (AHTF). We concluded that revenues and expenditures are accounted for properly within the AHTF. As of September 30, 2022, the fund balance was \$81,023,845 which included allocations to approved affordable housing projects of \$65,770,315 resulting in an adjusted fund balance of \$15,253,530.



Report No. 23-12: Audit of Purchasing Card Usage and Operational Practices at BCAD

- We conducted an audit of P-Card Usage and Operational Practices at BCAD. We concluded, except as noted in the report, P-Card transactions are for reasonable and necessary business purposes and in accordance with laws, rules, and regulations, and we concluded that procedures and controls over work order and inventory systems are adequate.



Report No. 23-13: Audit of Investment Program

- We conducted an audit of the Broward County Investment Program administered by the Finance and Administrative Services Department's Treasury Section. We concluded that the investment policy is adequate and reasonable and internal controls are adequate to safeguard the County's investment assets.



Report No. 23-14: Audit of Property Leases at Port Everglades

- We conducted an audit of Property Leases at Port Everglades. We concluded, except as noted in the report, the Port properties are efficiently and effectively administered, serve appropriate business uses, and are in accordance with applicable County policies, procedures, and terms of lease agreements.



Report No. 23-15: 2022 Rasier-DC, LLC (Uber) Third-Party Auditor's Agreed-Upon Procedures Report on Pick-up Fees at the Fort Lauderdale-Hollywood International Airport and Port Everglades

- We worked with the Airport, Port, and Uber to develop Agreed-Upon Procedures (AUP) to be performed by a third-party auditor (TPA) engaged by Uber. The purpose of the AUP is to provide reasonable assurance over completeness and accuracy of reported Pick-ups and associated Pick-up Fees related to Uber's operations at Airport and Port. No material exceptions were noted as a result of applying AUP by the TPA.



Report No. 23-16: Audit of the Public Records Requests Program

- We conducted an audit of the Public Records Requests Program overseen by the Office of Public Communications. We concluded that, except as noted in the report, public records requests are handled in accordance with County Policy. We concluded that, except as noted in the report, public records requests are responded to timely.



Report No. 23-17: Additional Follow-up Review of Audit of the Animal Care Division

- We conducted an additional follow-up review of our Audit of the Animal Care Division (Report No. 21-05). Of the 150 recommendations in the original report, we determined that 84 recommendations were implemented, 38 were partially implemented, 26 were not implemented, and two were no longer applicable.



Report No. 23-18: Audit of Johnson Controls, Inc. Agreement for Fire & Safety Services

- We conducted an audit of the Johnson Controls, Inc. Agreement for Fire and Safety Services. We concluded that contract costs are competitive, properly negotiated, and adequately supported. We further concluded that services were performed in accordance with contract terms.



Report No. 23-19: 2022 Lyft, Inc. Third-Party Auditor's Agreed-Upon Procedures Report on Pick-up Fees at the Fort Lauderdale-Hollywood International Airport and Port Everglades

- We worked with the Airport, Port, and Lyft to develop Agreed-Upon Procedures (AUP) to be performed by a third-party auditor engaged (TPA) by Lyft. The purpose of the AUP is to provide reasonable assurance over completeness and accuracy of reported Pick-ups and associated Pick-up Fees related to Lyft's operations at Airport and Port. No material exceptions were noted as a result of applying AUP by the TPA.



Report No. 23-20: Agreed-Upon Procedures of Container Wharfage Activity and Billing for Sol Shipping Services, Inc. at Port Everglades

- We performed Agreed-Upon Procedures (AUP) of Container Cargo Wharfage Activity and Billing for Sol Shipping Services, Inc. at Port Everglades. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material and unusual variances were noted as a result of applying AUP.



Report No. 23-21: Follow-up Review of Audit of Consultants' Competitive Negotiation Act (CCNA) Contract Procurement

- We conducted a Follow-up Review of our Audit of Consultants' Competitive Negotiation Act Contract Procurement (Report No. 21-11). We concluded that of the 3 recommendations in the original report, all recommendations were implemented. We commend management for implementation of our recommendations.



Report No. 23-22: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for H.T. Shipping, Inc. and Hybur Ltd. at Port Everglades

- We performed Agreed-Upon Procedures (AUP) of Container Cargo Wharfage Activity and Billing for H.T. Shipping, Inc. and Hybur Ltd. at Port Everglades. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material and unusual variances were noted as a result of applying AUP.



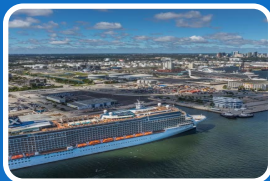
Report No. 23-23: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for Norton Lilly International, Inc. at Port Everglades

- We performed Agreed-Upon Procedures (AUP) of Container Cargo Wharfage Activity and Billing for Norton Lilly International, Inc. at Port Everglades. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material and unusual variances were noted as a result of applying AUP.



Report No. 23-24: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for USA Maritime Enterprises, Inc. at Port Everglades

- We performed Agreed-Upon Procedures (AUP) of Container Cargo Wharfage Activity and Billing for USA Maritime Enterprises, Inc. at Port Everglades. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material and unusual variances were noted as a result of applying AUP.



Report No. 23-25: Agreed-Upon Procedures on Container Wharfage Activity and Billing for MAERSK at Port Everglades

- We performed Agreed-Upon Procedures (AUP) of Container Cargo Wharfage Activity and Billing for MAERSK at Port Everglades. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material and unusual variances were noted as a result of applying AUP.



Report No. 23-26: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for Port Contractors - Southeast, LLC at Port Everglades

- We performed Agreed-Upon Procedures (AUP) of Container Cargo Wharfage Activity and Billing for Port Contractors - Southeast, LLC at Port Everglades. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material and unusual variances were noted as a result of applying AUP.



Report No. 24-01: Assessment of Animal Acquisition and Disposition Practices at Tradewinds Park Stables and Farm

- At the request of Broward County Management, we performed an assessment of potential concerns pertaining to animal adoption practices, unknown dispositions, and missing records at the Tradewinds Park Stables and Farm. We substantiated concerns that animals were adopted by current or former employees, animals have unknown dispositions based on the available records, and that records are incomplete.



Report No. 24-02: Follow-up Review of Audit of Transportation Department's Community Shuttle Program

- We conducted a Follow-up Review of our Audit of the Transportation Department's Community Shuttle Program, supported by Transportation Surtax Funding (Report No. 22-14). We conclude that of the 17 recommendations in the original report, 10 recommendations were implemented and 7 were partially implemented.



Report No. 24-03: Audit of Water and Wastewater Services Division Bond Covenants

- We conducted an audit of the Water and Wastewater Services Division (WWS) Bond Covenants. We concluded that WWS is compliant with the Bond Covenants.



Report No. 24-04: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for King Ocean Services Limited, Inc. at Port Everglades

- We performed agreed-upon procedures (AUP) of Container Cargo Wharfage Activity and Billing for King Ocean Services Limited, Inc. at Port. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material and unusual variances were noted as a result of applying AUP.



Report No. 24-05: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for Mediterranean Shipping Company, S.A. at Port Everglades

- We performed agreed-upon procedures (AUP) of Container Cargo Wharfage Activity and Billing for Mediterranean Shipping Company, S.A. at Port. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material and unusual variances were noted as a result of applying AUP.



Report No. 24-06: Audit of the Broward County Convention Center Expansion and Headquarters Hotel Project

- We engaged the services of an experienced and specialized third party auditor, Hoar Program Management (HPM), to conduct an audit of the County's Master Development Agreement (MDA). In this second report, cost exceptions related to various invoicing discrepancies were identified. Along with the cost of the audit, the total recovery amount identified is \$852,206.



Report No. 24-07: Audit of Drivers' License and Motor Vehicle Record Data Exchange Usage by the Broward County Property Appraiser

- We conducted an audit of the internal controls over Broward County Property Appraiser's access and usage of the Driver's License and Motor Vehicle Record Data Exchange provided by the Florida Department of Highway Safety and Motor Vehicles.



Report No. 24-08: Audit of the Accounts Payable Section Pre-Audit Function

- We conducted an audit of the Accounting Division's Accounts Payable Section Pre-Audit Function. We concluded that the Accounts Payable and P-Card Pre-Audit review policies and procedures are adequate, the Accounts Payable and P-Card Pre-Audit function is effective, and Accounts Payable Pre-Audit performance measures are adequate.



Report No. 24-09: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing at Port Everglades

- We performed agreed-upon procedures (AUP) of Container Cargo Wharfage Activity and Billing at Port. We evaluated Port's container cargo wharfage revenue billing and activity reconciliation procedures for adequacy and appropriateness. Our review noted Port's sole reliance on Vessel Cargo Reports for billing and a lack of independent data source for verification and reconciliation of container wharfage activity.



Report No. 24-10: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for Crowley Liner Services, Inc. at Port Everglades

- We performed agreed-upon procedures (AUP) of Container Cargo Wharfage Activity and Billing for Crowley Liner Services, Inc. at Port. The objectives of the AUP were to determine whether container cargo wharfage activities were reported accurately, and container cargo wharfage revenues were generated accurately and completely. No material or unusual variances were noted as a result of applying AUP.



Report No. 24-11: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for SEACOR Island Lines, LLC at Port Everglades

- We performed agreed-upon procedures (AUP) on Container Cargo Wharfage Activity and Billing for SEACOR Island Lines, LLC at Port Everglades. No material or unusual variances were noted in amounts of container tons. However, the number of shipmoves did not reconcile between Vessel Cargo Reports and supporting documentation.



Report No. 24-12: Agreed-Upon Procedures Report on Container Wharfage Activity and Billing for Florida International Terminal, LLC at Port Everglades

- We performed agreed-upon procedures (AUP) on Container Cargo Wharfage Activity and Billing for Florida International Terminal, LLC at Port Everglades. No material or unusual variances were noted in number of container shipmoves. However, amounts of container tons did not reconcile between Vessel Cargo Reports and supporting documentation.



Report No. 24-13: Audit of the Parking Access Revenue Control System at Port Everglades

- We conducted an audit of the Parking Access Revenue Control System at Port Everglades (PARCS). We concluded that, except as noted in the report, Port is adequately managing the PARCS contract and IT general and application controls do not effectively support the confidentiality, integrity, and availability of PARCS.



Report No. 24-14: 2023 Rasier-DC, LLC (Uber) Third-Party Auditor's AUP Report on Pick-up Fees at the FLL and Port

- Our Office worked with the FLL Airport, Port, and Uber to develop the Agreed-Upon Procedures (AUP) that are performed by a third-party auditor engaged by Uber. The purpose of the AUP is to provide reasonable assurance over the completeness and accuracy of reported Pick-ups and associated Pick-up Fees related to Uber's operations at the FLL Airport and the Port. No material exceptions were noted as a result of applying AUP by the TPA.



Report No. 24-15: Audit of Agreement Between Broward County and Sheriff of Broward County for Law Enforcement Services at the Fort Lauderdale-Hollywood International Airport

- We conducted an audit of the Agreement between Broward County and Sheriff of Broward County for Law Enforcement Services at the Fort Lauderdale-Hollywood International Airport. Except as noted in our report, we concluded that payments made to BSO for law enforcement services at the FLL Airport are reasonable and appropriate, and that BSO is in compliance with the terms of the Agreement.



Report No. 24-16: Special Review of the Broward County Preventive Health Care Screenings Pilot Project

- We conducted a special review of the Broward County Preventive Health Care Screenings Pilot Project. In this report, we discussed the project overview, eligibility requirements, application process, project status, participant test results, project budget and costs, and general observations.



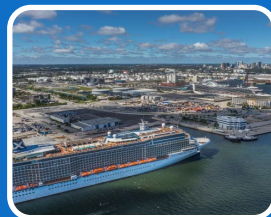
Report No. 24-17: 2023 Lyft, Inc. Third-Party Auditor's AUP Report on Pick-up Fees at the FLL and Port

- Our Office worked with the FLL Airport, Port, and Lyft to develop the Agreed-Upon Procedures (AUP) that are performed by a third-party auditor engaged by Lyft. The purpose of the AUP is to provide reasonable assurance over the completeness and accuracy of reported Pick-ups and associated Pick-up Fees related to Lyft's operations at the FLL Airport and the Port. No material exceptions were noted as a result of applying AUP by the TPA.



Report No. 24-18: Audit of the Agreement Between Broward County and Worldwide Sports Management Group, LLC

- We conducted an audit of the agreement between Broward County and Worldwide Sports Management Group, LLC for promotion and management of international cricket events and major cricket events at the Central Broward Regional Park. We concluded that services are not consistently performed in accordance with the contract terms.



Report No. 24-19: Audit of Bulk and Break Bulk Revenues at Port Everglades

- We conducted an Audit of Bulk and Break Bulk Revenues at Port Everglades. We conclude that, except as noted in our report, the Bulk and Break Bulk cargo wharfage activities were reported accurately, and related wharfage revenues were accurate and complete for the applicable audit period.



Report No. 24-20: Audit of Broward Sheriff's Office Training Center Project (Interim Report)

- We issued an interim audit report to assist the Board and County Administrator in the budget process by providing the status of the project costs and funding needs. We concluded that project funding is not adequate to meet anticipated project costs.



Report No. 24-21: Audit of Central Broward Regional Park and Stadium

- We conducted an audit of the Central Broward Regional Park and Stadium (Park). We concluded that, except as noted in this report, Park operations are efficient and effective. We concluded that revenue and expenditures are handled in accordance with laws, rules, and regulations.



Report No. 24-22: Audit of Driver and Vehicle Information Database Usage by the Human Resources Division

- We conducted an audit of the internal controls over Broward County Human Resources access and usage of the Driver and Vehicle Information Database System (DAVID) provided by the Florida Department of Highway Safety and Motor Vehicles (DHSMV).



Report No. 24-23: Audit of Broward Sheriff's Office Training Center Project

- We conducted an Audit of Broward Sheriff's Office (BSO) Training Center Project. We concluded that project funding is not adequate to meet anticipated project costs. We concluded that, except as noted in our report, total Project costs and transactions were appropriately approved, for reasonable purposes, and in compliance with the MOU and other applicable laws, rules, and regulations, and County and BSO processes and controls adhered to the MOU and good business practices



Report No. 24-24: Audit of the Agreement Between Broward County and Bridges Everglades

- We conducted an audit of the agreement between Broward County and Bridges Everglades, LLC, For Concessions Operations at Everglades Holiday Park. We concluded that concession services and related capital improvements are performed in accordance with contract terms. We also conclude that revenues are not accurately reported, accounted for, and transmitted to the County.



Report No. 24-25: Follow-up of Special Review of the Broward County Preventive Health Care Screenings Pilot Project

- We conducted a Follow-up of our Special Review of the Broward County Preventive Health Care Screenings Pilot Project (Report No. 24-16). We concluded that of the 17 recommendations for observations in the original report, 10 recommendations were implemented, 3 recommendations were partially implemented, and 4 recommendations were not applicable.



Report No. 24-26: Follow-up Review of Verification of Commissioner Salaries and Budgets for Districts 8 and 9 for Fiscal Years 2022 and 2023

- We conducted a Follow-up Review of our Verification of Commissioner Salaries and Budgets for Districts 8 and 9 for Fiscal Years 2022 and 2023 (Report No. 23-10). We concluded that all six recommendations in the original report were implemented.



Report No. 24-27: Audit of Driver and Vehicle Information Database Usage by the Office of Medical Examiner & Trauma Services:

- We conducted an audit of the internal controls over the Broward County Office of Medical Examiner and Trauma Services' (ME) access and usage of the Driver and Vehicle Information Database System (DAVID) provided by the Florida Department of Highway Safety and Motor Vehicles (DHSMV).



Report No. 24-28: Assessment of Reported P-Card Violations

- We performed an assessment of reported P-Card violations associated with a former Fleet Services Division employee. This assessment was conducted in response to P-Card violations identified by the Purchasing Division P-Card Program Coordinator and shared with us by the Chief Financial Officer. We substantiated the identified violations and identified Opportunities for Improvement.



Report No. 24-29: Audit of Living Wage Compliance for the Agreement With MCJ Professional Cleaning Services for Janitorial Services for Various County Facilities

- We conducted an audit of Living Wage Compliance for the Agreement with MCJ Professional Cleaning Services for Janitorial Services for Various County Facilities. Except as noted in our report, we concluded that the contractor is compliant with the living wage requirements for the Agreement, and that the Contract Administrator's procedures and controls over contract compliance with the living wage requirements are adequate.



Report No. 24-30: Audit of Drivers' License and Motor Vehicle Record Data Exchange Usage by the Consumer Protection Division

- We conducted an audit of the internal controls over the Broward County Consumer Protection Division's access and usage of the Drivers' License and Motor Vehicle Record Data Exchange provided by the Florida Department of Highway Safety and Motor Vehicle.

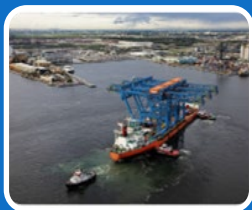
AUDIT ADVISORY SUMMARIES

The following summarizes each of the 87 Audit Advisories issued in fiscal years 2023 and 2024. Audit Advisories that involve significant or Board related matters are issued to the Board whereas Audit Advisories that pertain to management level issues are distributed to appropriate County management.



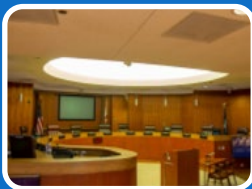
Advisory 264: Advance Payments to Developer Under RFP No. N1337414R3, Broward County Convention Center Expansion and Headquarters Hotel Master Development Agreement (MDA)

- Advisory memorandum providing recommendations for establishing a process for advance payments to Developer for material deposits to help protect the County's interests.



Advisory 265: RFP No. TRN2125161P1, BCT Transit Development Plan FY2024-33

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 266: Fiscal Year 2023 Commissioner Compensation - Effective October 1, 2022

- The Florida Legislature's Office of Economic and Demographic Research (EDR) published their calculation of the salaries of county constitutional officers. We reviewed the salary formula methodology and agree with the EDR's calculations.



Advisory 267: RFP No. TRN2125465P1, General Engineering Consulting Services for Rail Activities

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 268: RFP No. TRN2125190P1, Transit Comprehensive Operational Analysis and Service Optimization

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 269: RFP No. Pending, Agent-Broker Insurance and Management Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 270: RFP No. BLD2125137P1, Modification of Existing Low-Profile Cranes

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 271: RFP No. PNC2124371P1, Snack Bar Operator at Hollywood North Beach Park

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 272: RFP No. PNC2125566P1, Professional Services for Subsurface Utility Engineering and GIS Mapping

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 273: Investigative Personnel Matter

- Investigative personnel matter referred to the County's Professional Standards.



Advisory 274: RFP No. TEC2124194P1, Physical Security Information Management System

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 275: RFP No. TRN2123529P1, Design Build Sheridan Street Expansion Project (Step 2)

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 276: Response to Response to Advisory memorandum No. 193, RFP No. GEN2124165P1, Supplemental Insurance Projects

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



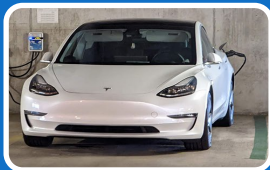
Advisory 277: RFP No. GEN2125785P1, Advertising Agency Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 278: RFP No. TRN21257641, Vertical Integrated Program Management Consulting Services for Capital Projects

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



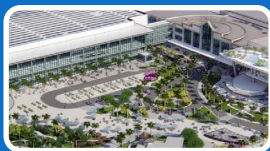
Advisory 279: RFP No. TRN2125762P1, Consulting Services for Electric Vehicle (EV) Charging Infrastructure Strategy

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 280: RFP No. TEC2125499P1, Libraries Automated Materials Handling and RFID Tagging System

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 281: RFP No. N1337414R3, Broward County Convention Center Expansion and Headquarters Hotel Master Development Agreement

- Advisory memorandum regarding potential reallocation of budgeted contract funds to increase County contingency funds.



Advisory 282: RFP No. TRN2126277P1, Design Services for Improvements at Andrews Avenue Corridor

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 283: RFP No. GEN2126027P1, Employee Benefits Consulting Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 284: Interim Advisory Memorandum, RFP No. GEN2126123P1, Animal Tag Licensing Program

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 285: Review of Reporting Requirements for the Interlocal Agreement Between Broward County and City of Tamarac for Surtax-Funded Municipal Transportation Project: 70th Avenue Traffic Calming Project.

- Advisory memorandum regarding review of Annual Comprehensive Financial Submittal for the above referenced agreement.



Advisory 286: RFP No. TEC2125292P1, Electronic Health Records Solution

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 287: RLI No. TEC2125389P1, E-Discovery Legal Solution

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 288: RFP No. PNC2126018P1, Consultant Services for Hollywood North Beach Park Tidal Flood Resiliency-Mitigation

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 289: RFQ No. TRN2126277P1, Design-Build: Sheridan St. Bridge over FL Turnpike (Step 1)

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 290: RFP No. GEN2126394P1, Arbitrage Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 291: RFP No. PNC2126367P1, CEI Services for Port Everglades Bypass Road

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 292: RFP No. PNC2126621P1, Architectural and Engineering Services for Broward Cultural Center

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 293: RFP No. PNC2124371P1, Snack Bar Operator at Hollywood North Beach Park

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 294: RFP No. TRN2126652P1, Consultant Services for Pembroke Road and Palm Avenue Intersection Improvements

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 295: RFQ No. PNC2125881R1, New Maintenance Building at Heritage Park (Step One)

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 296: RFP No. BLD2125864P1, Port-Wide Strategic Risk Management Plan

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 297: RFP No. PNC2126569P1, Professional Services for Retail Potable Water and Wastewater Master Plan

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 298: RFQ No. GEN2126726Q1, Library of Bond Underwriters

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 299: RFP No. GEN2126551P1, Third Party Administration of HSA, HRA, and FSA

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 300: RFP No. PNC2125885P1, Managing General Contractor for Bulkhead Replacement Group 1 (Port Everglades)

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 301: RFP No. GEN2126632P1, Risk Assessment of Contaminated Sites

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 302: RFP No. PNC2126774P1, Continuing Engineering Services for Studies and Reports

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 303: RFP No. TRN2126825P1, CEI Services for West Hillsboro Blvd Bike Lanes and Lighting Improvements Project

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 304: RFP No. GEN2126541P1, Group Prepaid Legal Insurance Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 305: Attempted Fraudulent Purchase of Computers

•Advisory memorandum regarding investigation of attempted fraudulent purchases of computers by a perpetrator impersonating County employees. Broward County did not provide payment for the computers and no Broward County employee appear to have been involved. We provided internal control recommendations to management.



Advisory 306: Final Ranking Recommendation RFP No. GEN2124165P1, Supplemental Insurance Products

•Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 307: RLI No. GEN2126519P1, Mobilization Loan Fund Program

•Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 308: RFP No. GEN2126725P1, Animal Tag Licensing Program

•Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 309: Fiscal Year 2024 Commissioner Compensation - Effective October 1, 2023

•The Florida Legislature's Office of Economic and Demographic Research (EDR) published their calculation of the salaries of county constitutional officers. We reviewed the salary formula methodology and agree with the EDR's calculation.



Advisory 310: RFP No. GEN2126655P1, Net-Zero Plan Consulting Services

•Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 311: Confidential Settlement Proposal

- Confidential guidance provided to Management regarding proposed resolution of issues.



Advisory 312: RFP No. PNC2126755P1, CEI Services for Pine Island Road Improvements from SW 36 Street to Nova Drive

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 313: Third Amendment to Agreement with Wheelabrator Environmental Systems, Inc. for Solid Waste Disposal Services

- Confidential advisory memorandum regarding negotiation support of the above referenced agreement.



Advisory 314: Request for Approval- Vetting and Compliance Implementation Process for Broward County Job Growth/Economic Development Incentive Act Program

- Advisory memorandum regarding review and recommendations of the above referenced program.



Advisory 315: RFP No. TEC2125494P1, Public Computer Access w/Reservation Control, Print Mgmt & Scanning Solution

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 316: Small Business Micro-Grant Pilot Program Draft Documents

- Advisory memorandum regarding review and recommendations of the above referenced program.



Advisory 317: RFP No. PNC2127317P1, Continuing Engineering Services for Water and Wastewater Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 318: RLI No. GEN2126966R1, Nature Centers Exhibit Design, Fabrication, and Installation

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 318: Request for Approval-Vetting and Compliance Implementation Process for Broward County Job Growth/Economic Development Incentive Act Program

- Advisory memorandum regarding review and recommendations of the above referenced program.



Advisory 319: RFP No. TRN2127251P1, CEI Services for Pompano Park Place (SW 3rd St) Improvements

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 320: RFQ No. PNC2126622R1, Design-Build HVAC Upgrade of Field House at Central Broward Stadium (Step One)

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 321: RFP No. GEN2127506P1, Advertising Agency Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 322: Draft Local Match Application Form, Fiscal Year 2023-2024

- Advisory memorandum regarding solicitation issued Management recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 323: RLI No. GEN2127456R1, Pre-Apprenticeship Program

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 324: RFP No. PNC2127451P1, Engineering Services for Bond Reporting

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 325: RFP No. PNC2126443P1, Design-Build Sheridan St. Bridge over FL Turnpike (Step Two)

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 326: RFP No. TRN2127896P1, Consulting Services for Pine Island Road from Commercial Boulevard to McNab Rd

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 327: RFQ No. GEN2127868Q1, Financial Advisory Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 328: RFP No. PNC2127210P1, Design Services for Broward County Landfill Expansion

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 329: Response to January 12, 2024 Memoranda, Justification for Utilizing Existing Contractor for Berth 31-33 Replacement Fenders

- Advisory memorandum regarding an emergency approach for necessary construction work at Port Everglades.



Advisory 330: RFI No. 2401-007, Conflict of Interest Disclosure Form

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 331: RFP No. PNC2127975P1 Continuing Professional Services for Roadway, Bridge & Engineering Projects

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 332: RFP No. PNC2128180P1 Engineering Services for Distribution and Collection Systems

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 333: RFP No. PNC2127558P1 Design Services of Adaptive Traffic Control Systems and Fiber Optic Network

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 334: Strategic Job Creation Incentive Agreement Template

- Advisory memorandum regarding review and recommendations of the above referenced program.



Advisory 335: RFP No. BLD2127663P1, Janitorial Services for BCAD Administrative Facilities

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 336: Estimated Financial Impact of Proposed Charter Amendment on the 2024 General Election Ballot - Membership of Broward County Housing Council and the Procedure for Establishing Membership

- As required by the Charter of Broward County (Article XI, Section 11.09), we estimated the projected financial impact of the proposed Broward County Charter amendment set forth for voter consideration at the 2024 General Election.



Advisory 337: RFP No. GEN2127792P1, Medical Cost Containment and Case Management Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 338: RFP No. TRN2128229P1, Airport/Seaport/Convention Center/Transportation PD&E Study

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 339: Estimated Financial Impact of Proposed Charter Amendment on the 2024 General Election Ballot - Expansion of the Broward County Inspector General's Authority

- As required by the Charter of Broward County (Article XI, Section 11.09), we estimated the projected financial impact of the proposed Broward County Charter amendment set forth for voter consideration at the 2024 General Election.



Advisory 340: Response to Advisory No. 283, RFP No. GEN2128177P1, Employee Benefits Consulting Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 341: Investigative Personnel Matter

- Advisory memorandum providing Management with the results of our investigation regarding a personnel matter.



Advisory 342: RFP No. PNC2128642P1, Master Pump Station 300 Rehabilitation

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 343: RFP No. PNC2128678P1, Engineering Services for District 3A System Fire Flow Improvements

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 344: Job Creation Incentive Program Updates

- Advisory memorandum regarding review and recommendations of the above referenced program.



Advisory 345: RFP No. PNC2128715P1, Engineering Services for PFAS Water Treatment/Transmission System Improvement

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 346: RLI No. GEN2128008R1, Trade Show Booths and Related Services

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 347: Investigative Operational Matter

- Advisory memorandum providing Management with the results of our investigation regarding an operational matter.



Advisory 348: RFP No. GEN2128496P1, Group Term Life and Related Insurance

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 349: RLI No. GEN2128556P1, Supplemental Insurance Products

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.



Advisory 350: RFP PNC2129045P1, Architectural Consulting Services for Parks and Recreation Division

- Advisory memorandum regarding solicitations are issued to the Purchasing Director recommending improvements to solicitation documents, as applicable, while maintaining competition, obtaining qualified vendors, protecting the County's interests, and reducing the occurrence of protests.

OFFICE OVERVIEW

The Office of the County Auditor (Office) conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship, and improving government operations.

Authorities and Responsibilities

The County Charter (Broward County, Florida, Code of Ordinance, Part I, Charter, Article IV) established the Office of the County Auditor. The County Auditor shall serve for a period of five (5) years and is nominated by an independent board, subject to ratification by a majority of the Broward County Board of County Commissioners.

The Broward County Charter provides that the County Auditor shall follow government auditing standards and be responsible for the internal audit functions of the County. This shall include review of business practices, procedures, internal controls, and procurement practices which are used, employed, and promulgated by the County Commission. The County Auditor has the authority to conduct financial and compliance, economy and efficiency, and performance audits of County government and County officials with written reports submitted to both the County Commission and the County Administrator. All conclusions, issues, findings, and recommendations are advisory only. The County Auditor has free and unrestricted access to County government employees, officials, records, and reports; and, where appropriate, may require all branches, departments, and officials of County government to provide oral and written reports and to produce documents, files, and other records.

The County Auditor also supports the County Commission through review and analysis of Commission agenda items prior to Board meetings, attendance at Board meetings and workshops, and upon Commissioner Request, review of any matter related to County business.

County Auditor



Robert "Bob" Melton assumed the position of Broward County Auditor on June 12, 2017. His appointment was ratified unanimously by the Board of County Commissioners on May 9, 2017.

Prior to his appointment, Mr. Melton came from the Lake County Clerk of Courts where he served as Inspector General and was formerly Director of Internal Audit. He has more than 35 years of state and local government experience conducting audits. Mr. Melton has served on many boards, including Chair of the Florida Audit Forum, Treasurer of the Board of Governors of the Association of Local Government Auditors, and International Government Relations Committee of the

Institute of Internal Auditors.

Mr. Melton's previous experience includes General/Chief Audit Executive at Pinellas County Clerk of Courts, City Auditor for the City of Dallas, Director of County Audit for Orange County, Florida, and Director of Audits for the State Auditor's Office in Jefferson City, Missouri.

Mr. Melton holds the following certifications:

- Certified Public Accountant
- Certified Internal Auditor
- Certified Fraud Examiner
- Certified Inspector General

He received a Bachelor of Science in Business Administration from Southeast Missouri State University and a Master of Public Administration from the University of Missouri.

Mission and Core Values

Our mission is to improve government and preserve the public trust by providing independent, comprehensive audits designed to add value and improve County operations and contracts. We strive to educate citizens and policymakers regarding the operation of their government.

Our staff is committed to:

- being objective and independent in all assigned tasks.
- acting in a professional and ethical manner always.
- doing consistently reliable, credible, and meaningful work.
- treating all stakeholders with respect, courtesy, and fairness.
- fostering a team spirit that encourages everyone's personal and professional growth.
- taking pride in our work and establishing effective working relationships with all stakeholders.
- striving for excellence in everything we do.

Professional Standards



The Office adheres to Generally Accepted Government Auditing Standards (GAGAS / Standards / Government Auditing Standards) established by the U.S. Government Accountability Office in all applicable audits it performs. These standards are intended for audits of governmental organizations' programs, activities, and functions, as well as for government funds received by non-government organizations. The standards pertain to the auditor's professional qualifications, the quality of the audit work, and the characteristics of audit reports. A premise of the

standards is the concept of accountability. They state that officials and employees who manage government programs must render a full account of their activities to the public and that this concept is inherent in the governing process of this nation.

SERVICES

The Office serves as a resource to County Commissioners, Broward County's residents, County management, and other stakeholders through the performance of audits and advisory services.

Audits

The Office performs audits in accordance with government auditing standards. Audit engagements, as specified by the standards, include:

- Financial audits.
- Attestation-level examination, review, and agreed-upon procedures engagements and reviews of financial statements.
- Performance audits.



Most audits performed by the Office are performance audits. Performance audits provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability.

Performance audit objectives vary widely and include assessments of program effectiveness, economy, and efficiency; internal control; compliance; and prospective analyses. Audit objectives may also pertain to the status or condition of a program. These overall objectives are not mutually exclusive. For example, a performance audit with an objective of determining or evaluating program effectiveness may also involve an additional objective of evaluating the program's internal controls.

Accordingly, audits often include multi-disciplinary approaches, expertise, and skillsets such as compliance, information technology, financial, construction, and performance outcome measurement.

Deliverables take the form of audit reports issued to management and the Board of County Commissioners.

Advisory Services

The Office provides advisory services to the Board of County Commissioners and/or County management. As stipulated in the County Charter:

- The County Auditor may provide a written report or opinion on any transaction or business practice relating to County government.
- The County Auditor shall be responsible for the performance of such other duties assigned by the County Commission.
- The County Auditor shall review any matter related to County business upon the request of a Commissioner.
- The County Auditor shall serve as a resource for County government.

Advisory Services include:



<p>Agenda Review and Commissioner's Requests</p>	<p>The Office reviews the Board's bi-weekly meeting agenda for reasonableness and completeness of the information presented and evaluates the merits of the proposed transactions. County Auditor staff perform additional research as necessary and pose informal and formal questions to management. Issues may be identified that lead to the revision or removal of items for further review. Key items identified through agenda review are also considered in the annual risk assessment.</p>
<p>Vendor Selection and Negotiation Support</p>	<p>Vendor Selection and Negotiation Support assists committees and staff in the process of obtaining goods and services. Our participation is intended to oversee adherence with County procurement policies and procedures and assist staff in obtaining fair and reasonable agreements in the best interest of County residents. We often field questions from staff regarding contract terms, negotiation meeting preparation, and other business issues and</p>

	provide quality assurance reviews of draft request for proposal type solicitations.
Consulting Services	Consulting services usually culminate from management requests and often include research, analysis, and other services agreed upon with management.
Administration of External Audits	The Office serves as the Contract Administrator for the external audit, where each fiscal year a contracted audit firm audits the County's financial statements.
Litigation Support	In response to specific requests from the County Attorney's Office, the Office provides litigation support, typically in the form of financial analysis.
Risk Assessment Activities	Annual risk assessments include soliciting input from the Board of County Commissioners and management in order to develop a risk-based approach in allocating staffing resources.
Transportation Surtax Support	The Office attends Surtax Oversight Board meetings and has provided advisory services and support as Surtax funded programs move forward.

Deliverables for these activities are often informally provided, such as resolution of issues relative to agenda item inquiries or verbal communications provided during a contract negotiation. Deliverables may also take the form of audit advisory memoranda issued to the Board of County Commissioners and/or management.

RESOURCES

The Office employs professional staff to accomplish its mission. The County Auditor, Bob Melton, has established and utilizes a senior management team to build and maintain a professional workforce and direct the activities of the Office. Mr. Melton and his team have implemented processes for the recruitment, hiring, continuous development, assignment, and evaluation of staff to ensure the workforce has the essential knowledge, skills, and abilities necessary to conduct the engagements. In accordance with government audit standards, elements such as integrity, objectivity, proficiency, due professional care, and professional judgement are paramount.

Management Team

Supporting the County Auditor is an experienced management team, with many years of experience in auditing.



Kathie-Ann Ulett
Deputy County Auditor

Education:

Master of Business Administration
Nova Southeastern University

Bachelor of Accounting
Florida International University

Time with Broward County:
21 years

Certifications:

Certified Public Accountant
Certified Fraud Examiner

Ms. Ulett started with Broward County over 21 years ago and currently serves as the Deputy County Auditor. She assists in overseeing all audit staff within the Office. She reviews audit reports and memoranda and works with County Administration to coordinate audit projects until final report presentation to the Board.

Prior to joining the County, Ms. Ulett had more than 10 years of auditing and management experience in public accounting. She worked with Ernst & Young, LLP for six years and served as a Senior Manager performing audits of public and private companies, federal and state grant programs, and local governments.



Jed Shank
Audit Manager

Education:

Master of Accounting
University of Notre Dame

Bachelor of Business Management
University of Florida

Mr. Shank is a dedicated public servant with expertise in auditing and local government operations. He successfully manages teams of audit professionals to efficiently produce meaningful, and cost-effective recommendations.

Mr. Shank performs agenda review, contract negotiation, and other advisory services. He serves as Project Manager for the County's external audit contract and supervises many of the Office's administrative functions.

Time with Broward County:
21 years

Certifications:
Certified Public Accountant
Certified Internal Auditor
Certified Fraud Examiner
Certified Information Systems Auditor
Certified Construction Auditor

Prior to joining the County, Mr. Shank had three years of experience in public accounting. He also served six years on the Oakland Park City Commission, including one year as Mayor. He is the immediate Past President for the Institute of Internal Auditors Palm Beach County Chapter.



Education:
Master of Accounting
Nova Southeastern University

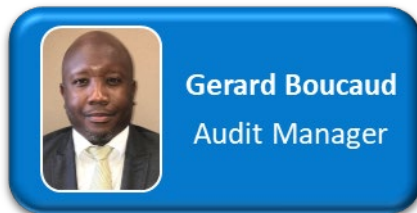
Bachelor of Architecture, Tianjin
Institute of Urban Construction

Time with Broward County:
18 years

Certifications:
Certified Public Accountant
Certified Internal Auditor

Ms. Jiang has over 18 years of professional experience in compliance, financial, and contract auditing.

Her experience includes successfully conducting and managing numerous complex audits. She also conducts agenda review, litigation support, and other advisory services for the Aviation Department, Port Everglades Department, and Greater Fort Lauderdale Convention & Visitors Bureau.



Education:
Master of Business Administration,
Bowling Green State University

Bachelor of Management Information
Systems, Florida Memorial University

Time with Broward County:
10 years

Certifications:
Certified Internal Auditor
Certified Information Systems Auditor
Certified Data Privacy Security
Engineer

Mr. Boucaud manages professional auditors in the review and evaluation of activities and business processes for compliance with laws, rules, professional standards, and County policies and procedures. He is responsible for managing independent and objective appraisals of County activities to determine efficiency, effectiveness, and compliance with applicable laws, regulations, procedures, and good management practices.

Prior to joining the County, Mr. Boucaud had over 10 years of experience in Information Technology Auditing with a public accounting firm.



Laura Rogers
Manager
Non-Audit Services

Education:

Bachelor of Science, Psychology,
Brooklyn College

Time with Broward County:
28 years

Certifications:

Certified Internal Auditor
Certified Government Auditing
Professional
Certified Fraud Examiner
Certified Construction Auditor

Ms. Rogers manages Non-Audit Services for our Office, with a focus on Advisory Services. Her areas of expertise include procurement, contracts, construction, and health care services. Ms. Rogers' primary responsibilities include review of procurements, negotiation consultations, agenda item review, administration of external specialty audit services, and office representative to the Surtax Oversight Board. Ms. Rogers also performs whistleblower investigations, and in 2013 was a recipient of the Outstanding Law Enforcement Officer of the Year award for her work in a complex fraud investigation.

Ms. Rogers has 20 years' experience performing audit and advisory services. Prior to joining our office, Ms. Rogers worked for Broward County's Human Services Department, and the State of Florida, Department of Revenue.

Organizational Chart

The Office consists of 25 professional positions, as shown in the organizational chart below.



Professional Development and Certifications

In accordance with government audit standards, the Office promotes and incorporates processes for the continuous development of the professional workforce. The Standards require that auditors collectively have the essential knowledge, skills, and abilities for each engagement. The Standards further require that auditors complete 80 hours of continuing professional education (CPE) in every 2-year period.

Training programs include in-house presentations, courses offered by the County or other local personnel, webinars, and seminars offered by educational institutions, professional organizations, etc. Our Office, as well as all applicable County employees, are eligible to receive 24 hours of CPEs from our external audit firm. Topics range from audit practices and standards to more specific fields such as information technology and construction auditing. Training may also be specific to upcoming planned audits.





Emphasis is placed on staff obtaining and maintaining professional certifications. Staff members who do not hold professional certificates are encouraged to become certified. Those who are certified are encouraged to obtain additional certifications.

As shown below, staff members hold over 40 professional certifications.

Professional Certifications	Quantity
Certified Public Accountant	10
Certified Internal Auditor	9
Certified Inspector General	1
Certified Inspector General Auditor	1
Certified Fraud Examiner	8
Certified Data Privacy Security Engineer	2
Certified Information Systems Auditors	4
Certified Government Audit Professionals	2
Certified Construction Auditor	4
Certified Public Funds Investment Manager	2
Total Professional Certifications	43

AUDIT PLAN

To ensure the most efficient and effective use of audit staff resources, it is essential that areas selected for audit be carefully considered. Since the audit function, like other governmental functions, should provide the maximum benefit to Broward County citizens and taxpayers, audits should be conducted which will ultimately result in the most benefit. Because of the large number of possible areas to audit throughout the County and limited staff resources to audit them, a careful audit selection process should be in place. Such a strategic planning process has been conducted and used in determining the audit plan. The methodology of selecting audits and the areas selected for audit are presented below.

Sources of Areas Selected for Audit

Areas selected for audit can come from a variety of sources. These include risk assessment, management and employee requests, and surprise audits. Risk must be one of the primary factors in selecting areas for audit. Risk for some aspects of County operations is higher than others for many reasons. This includes the type of activities, financial and operational impact to the County if something were to go wrong, strength and attitude of management, and the length of time since the areas have been audited. Those areas of the County which are high risk should receive more audit attention than those of lower risk. It should be noted, however, that areas of lower risk should not be ignored; rather, they should be audited with less frequency than the higher risk areas.



As part of the audit selection process, we solicited input from the Board of County Commissioners, the County Administrator, and various Agency Directors. Because one of the goals of the audit function is to be of assistance to management, management suggestions for audit are seriously considered in the selection of audits to be performed.

In addition, there is a need to conduct some audits on a surprise basis, whenever prior knowledge could compromise the integrity of the audit. These types of audits include cash counts, payroll verifications, and some suspected instances of fraud.

Risk Assessment Methodology

The first step in determining a risk assessment methodology is to determine the auditable entities.

An auditable entity may include programs, activities, functions, structures, and initiatives which collectively contribute to the effectiveness of the County's operations or the achievement of strategic objectives.

We identified auditable entities and established the risk factors to be assessed for each entity:

Each risk factor was weighted by relative importance. Each auditable entity was scored, and a total score obtained. The total scores were used to categorize the entities as high, moderate to high, low to moderate, and very low to low risk.

The audit plan is a planning tool for the use of audit resources. As such, it is subject to change throughout the year as the need arises. Therefore, some audits identified in the audit plan may not be conducted during the year. Also, audits may be conducted which are not included in the audit plan.

Risk Factors



Audits Planned to Be Initiated During FY 2025

- 🔍 Aviation - Lost and Found
- 🔍 Aviation and Port - Transport Network Companies
- 🔍 Consumer Protection - Cashiering Systems
- 🔍 Consumer Protection - Driver and Vehicle Information Database (DAVID) Usage
- 🔍 County Administration - Broward Bridge Scholarship Program
- 🔍 County Administration - Status of Women
- 🔍 Human Resources - Donated Leave Program
- 🔍 Human Resources - Drivers' License and Motor Vehicle Record Data Exchange (DAVE) Usage
- 🔍 Office of Management and Budget - Supplemental Budget Presentation
- 🔍 Port Everglades - Crane Section
- 🔍 Risk Management - Operational
- 🔍 Selected Contract Audits - Junior Achievement
- 🔍 Selected Contract Audits - Performing Arts Center Authority Contract Audit
- 🔍 Transportation - Paratransit Provider Contract Management & Compliance
- 🔍 Water and Wastewater Services - Water Control Districts

Continuous Audits and Other Projects

- 🔍 Aviation - Dedicated Audit Services
- 🔍 Aviation - Consultant and Engineer Overhead and Fringe Rate (FAR) Reviews
- 🔍 BCC Agenda Reviews
- 🔍 Consulting Services
- 🔍 External Audit Contract Administration
- 🔍 Follow-up Reviews
- 🔍 Litigation Support
- 🔍 Port - Dedicated Audit Services
- 🔍 Purchasing Selection and Negotiation Advisory Services - RFP & Draft Agreements
- 🔍 Quality Control Reviews
- 🔍 Transit Surtax - Dedicated Audit Services
- 🔍 Unanticipated Reviews and Investigative Audits
- 🔍 Water and Wastewater Services - Dedicated Audit Services

LOOKING FORWARD

The Office of the County Auditor will continue to conduct audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.



In addition to implementing the Fiscal Year 2025 Audit Plan, our Office will prioritize serving as a resource to the Board of County Commissioners, Broward County's residents, and County management. A key element within the County Charter is that "The County Auditor shall serve as a resource for County government" and a key component within our Office's mission is that "We strive to educate citizens and policymakers regarding the operation of their government." In fulfilling these elements, we will strive to provide value added advisory services and maintain open communication and outreach with all stakeholders.

In that regard, we invite members of the public and County government to feel free to contact our Office with any questions or to discuss any aspect of this report.

Robert Melton, CPA, CIA, CFE, CIG

County Auditor

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