

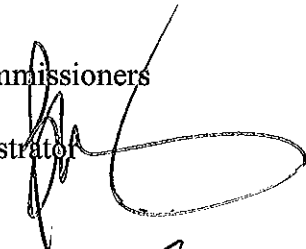



DEPARTMENT OF PORT EVERGLADES  
 Finance Division  
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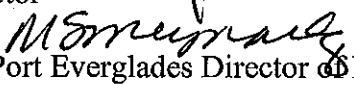
## MEMORANDUM

DATE: October 24, 2007

TO: Broward County Board of County Commissioners

THRU: Bertha Henry, Interim County Administrator 

THRU: Phillip C. Allen, Port Director 

FROM: Mary S. Meynarez, CPA, Port Everglades Director of Finance 

SUBJECT: **Response to Accounts Receivable Process, Port Everglades Department Compliance Report No. 08-01**

The Port Everglades Department Finance Division (Division) has reviewed Report No. 08-01 dated October 22, 2007. Below are the Division's responses to the recommendations provided as a result of the compliance review conducted by the Office of the County Auditor.

**1. Recommendation (page 6):**

We recommend the Board of County Commissioners direct the County Administrator to:

Submit uncollectible accounts outstanding for less than four years to the Board for approval of reclassification to inactive status.

**1. Response:**

The Division was unaware of this requirement and will be presenting this listing to the Board for approval.

**2. Recommendation (page 6):**

We recommend the Board of County Commissioners direct the County Administrator to:

Submit uncollectible accounts outstanding four or more years to the Board for removal from the accounting records.

**2. Response:**

The Division was unaware of this requirement and will be presenting this listing to the Board for approval.

**3. Recommendation (page 6):**

We recommend the Board of County Commissioners direct the County Administrator to:

Reassign staff functions and/or segregate system access to segregate incompatible duties regarding:

- a. Reconciliation of the accounts receivable system to the accounting system and recording cash receipt transactions.
- b. Recording and authorizing invoice and credit memo batches.

**3. Response:**

As soon as the Division was made aware of the incompatible duties described in a. and b., the Division immediately instituted new internal control procedures that corrected the deficiencies.

**4. Recommendation (page 6):**

We recommend the Board of County Commissioners direct the County Administrator to:

Promulgate written policies and procedures over the authorization of credit memos.

**4. Response:**

As soon as the Division was made aware of need for written policies regarding the authorization and issuance of credit memos, the Division immediately instituted new written internal control procedures that corrected the deficiency.

**5. Recommendation (page 6):**

We recommend the Board of County Commissioners direct the County Administrator to:

Investigate the feasibility of interfacing the accounts receivable system with the accounting system.

**5. Response:**

The current accounts receivable system was purchased by the Port Everglades Authority prior to its dissolution. When the Port Authority transitioned to Broward, extensive efforts were undertaken with the assistance of the Office of Information Technology to integrate the existing functions into the accounting system utilized by Broward County. These results were not successful. However, this interface is a requirement of the new accounts receivable system purchase approved by the Board of County Commissioners on September 11, 2007.

cc: Evan Lukic, County Auditor  
Zach Williams, Assistant County Administrator  
Bud Bentley, Assistant to the County Administrator  
Phillip C. Allen, Port Director  
Glenn Wiltshire, Deputy Port Director  
Mary S. Meynarez, Port Everglades, Director of Finance