Broward County Commission Regular Meeting  
**Meeting Date:** 05/13/2014  
**Director’s Name:** Evan A. Lukic  
**Department:** County Auditor

**Requested Action**  
MOTION TO FILE following County Auditor’s reports:


*(This item was pulled by Vice Mayor Ryan.)*

**ACTION:** (T-10:38 AM) Approved. *(Scrivener’s Error - See County Administrator’s Report: In the Exhibit 1 Subject Line, it reads Agenda Item 45; it should read Agenda Item 48.) *(Refer to minutes for full discussion.)*

**VOTE:** 9-0.


*(This item was pulled by Vice Mayor Ryan.)*

**ACTION:** (T-10:38 AM) Approved. *(Scrivener’s Error - See County Administrator’s Report: In the Exhibit 1 Subject Line, it reads Agenda Item 45; it should read Agenda Item 48.) *(Refer to minutes for full discussion.)*

**VOTE:** 9-0.


*(This item was pulled by Vice Mayor Ryan.)*

**ACTION:** (T-10:38 AM) Approved. *(Scrivener’s Error - See County Administrator’s Report: In the Exhibit 1 Subject Line, it reads Agenda Item 45; it should read Agenda Item 48.) *(Refer to minutes for full discussion.)*
VOTE: 9-0.


(This item was pulled by Vice Mayor Ryan.)

ACTION: (T-10:38 AM) Approved. (Scrivener's Error - See County Administrator's Report: In the Exhibit 1 Subject Line, it reads Agenda Item 45; it should read Agenda Item 48.) (Refer to minutes for full discussion.)

VOTE: 9-0.


(This item was pulled by Vice Mayor Ryan.)

ACTION: (T-10:38 AM) Approved. (Scrivener's Error - See County Administrator's Report: In the Exhibit 1 Subject Line, it reads Agenda Item 45; it should read Agenda Item 48.) (Refer to minutes for full discussion.)

VOTE: 9-0.

MOTION TO ADOPT County Auditor’s Recommendations

(This item was pulled by Vice Mayor Ryan.)

ACTION: (T-10:38 AM) Approved. (Refer to minutes for full discussion.)

VOTE: 9-0.

What Action Accomplishes

Is this Action Goal Related

Previous Action Taken

Summary Explanation/ Background

My office performed a series of desk reviews of hourly billing rates for five airport contracts resulting in the issuance of five audit reports placed on today’s agenda. The purpose of the reviews was to determine whether hourly billing rates invoiced by consultants for their services and the services of their subconsultants complied with contract requirements.

To accomplish our objective, we reviewed hourly billing rates for five prime consultants and their 57 subconsultants totaling 62 entities. As of August 2013, the County had paid the five prime consultants approximately $63 million. Our review covered a sample of invoices totaling $4.2 million during calendar years 2011 and 2012.

Our test samples disclosed $47,245 in salary rate overbillings and seventeen instances of unsupported overhead and fringe benefit rates. A summary of these issues by contract is presented within the transmittal letter attached as Exhibit 1 and explained in greater detail within the individual five reports attached as Exhibits
Fiscal Impact

**Fiscal Impact/Cost Summary:**
As of this date BCAD has recovered $250,917 in overbillings including $34,576 of the $47,245 specifically identified in our reviews and has revised the hourly billing rates for the remainder of the contracts. Further fiscal impacts include:

- Additional recoveries by extending our findings beyond the sampled periods to include all months in the entire contract period.
- Potential future cost savings because the billing rates in these contracts will be corrected going forward.
- Potential future cost avoidance across other contracts and agencies as many of the entities reviewed have similar contracts to perform work for other County agencies.

**Attachments**

Exhibit 1 - Transmittal Letter  
Exhibit 2 - GSP Review of Hourly Billing Rates  
Exhibit 3 - TUG Review of Hourly Billing Rates  
Exhibit 4 - Turner Review of Hourly Billing Rates  
Exhibit 5 - Atkins Review of Hourly Billing Rates  
Exhibit 6 - DMJM Review of Hourly Billing Rates  
Exhibit 7 - Management’s Responses  
Exhibit 8 - Correspondence re: Gresham Smith and Partners