



Risk

Audit  
Report

Fact

Contract

Finding

Analysis

Compliance

Internal  
Control

# BIENNIAL REPORT 2021 - 2022



**Office of the County Auditor**

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

Providing Service to the Residents and Taxpayers of Broward County

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# COUNTY AUDITOR'S PERSPECTIVE

I am pleased to present our Biennial Report for calendar years 2021 - 2022. 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.

Much of the two-year period was focused on a major follow-up audit and other advisory services at the Animal Care and Adoption Division. While it used much of our audit resources during the year, these efforts resulted in substantial operational improvements and improved accountability to the public. Even with the efforts directed towards the operational aspects of the Animal Care and Adoption Division, we were able to remain productive with our audit resources and continue to identify areas cost savings.

*“We issued 43 audit reports and 96 audit advisories, resulting in 227 recommendations, \$3.5 million in identified cost savings and additional revenues, \$2.0 million in questioned costs, and \$2.8 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, including agenda review and contract negotiation support, 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,



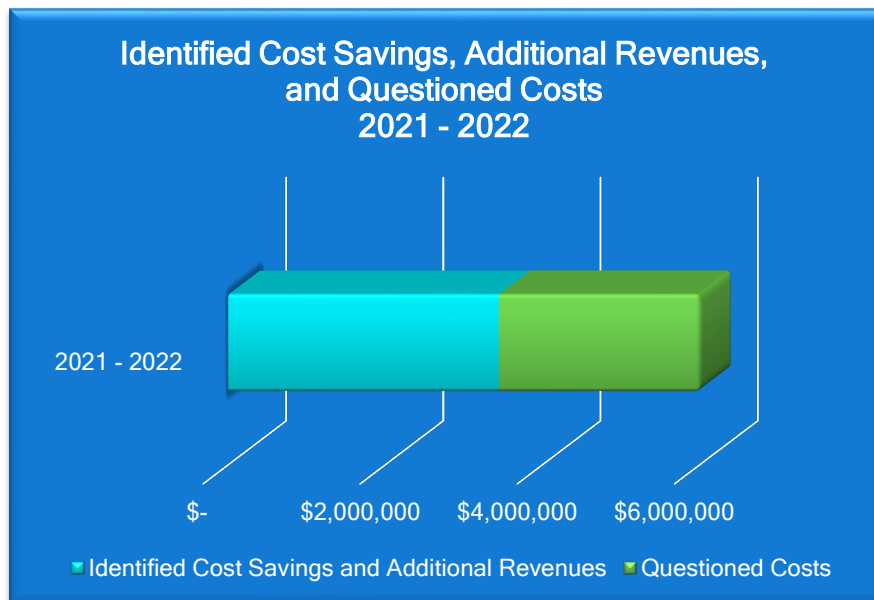
**Bob Melton**  
**County Auditor**  
**March 8, 2023**

# ACCOMPLISHMENTS

## Deliverables and Cost Savings

Calendar years 2021 and 2022 were high performance, highly successful years as evidenced in the number, quality, and results of our deliverables outlined below.

In calendar years 2021 and 2022, the Office issued 43 audit reports and 96 audit advisories resulting in 227 recommendations, \$3.5 million in identified cost savings and additional revenues, \$2.0 million in questioned costs, and \$2.8 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.



## 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 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 calendar years 2021 and 2022. Examples of the projects in which we were involved are listed below:



### Procurement Assistance

- 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.
- Convention Center Expansion and Headquarter Hotel

<b>Negotiation Support</b>	<p>Reviewed agreements with Developer, Headquarters Hotel Operator and Owner's Representative</p> <ul style="list-style-type: none"> <li>Reviewed Interlocal Agreement Between Broward County and Sheriff of Broward County Providing for Seaport Security and Law Enforcement Services</li> </ul>
<b>Consulting Services</b>	<ul style="list-style-type: none"> <li>Reviewed architect and engineering overhead audit submittals and applied the correct determination of multipliers and hourly rates including review of Paycheck Protection Program related processes and rate reviews</li> <li>Review of Contract Shell Services Agreements</li> </ul>
<b>Transportation Surtax Support</b>	<ul style="list-style-type: none"> <li>Attended Surtax Oversight Board meetings and provided advisory services and support as Surtax funded programs move forward.</li> </ul>

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 such as upfront reviews of the Emergency Rental Assistance Program 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. 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 calendar years 2021 and 2022 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 43 Audit Reports issued in calendar years 2021 and 2022:



## Report No. 21-06: Airport Hourly Billing Rates Audit for Three Consultant Agreements

\*We conducted an Airport Hourly Billing Rates Audit. We concluded that hourly billing rates invoiced by one prime consultant and one subconsultant did not consistently comply with the contracts. We concluded that one prime consultant and two subconsultants did not consistently comply with the contract requirements pertaining to reimbursable expenses and fringe and overhead factors.



## Report No. 21-07: Follow-up Review of the Audit of the Disaster Pay Payroll Procedures (Report No. 18-24)

\*We conducted a follow-up review of our Audit of the Disaster Pay Payroll Procedures (Report No. 18-24). We concluded that of the 13 recommendations in the report, eight were implemented, four recommendations were partially implemented, and one recommendation was no longer applicable.



## Report No. 21-08: Follow-up Review of the Audit of the Records, Taxes, and Treasury Division's Tourist Development Tax Collection and Enforcement Section

\* We conducted a follow-up review of the Audit of the Records, Taxes, and Treasury Division's Tourist Development Tax Collection and Enforcement Section (Report No. 18-26). We concluded that eight recommendations were implemented and three were partially implemented.



## Report No. 21-09: "Loans at Work" Emergency Loan Program

\*We conducted an assessment of potential fraud in payroll loans administered pursuant to the agreement between the County and BMG Money, Inc. (BMG) for its "Loans at Work" Emergency Loan Program (Agreement). We concluded that thirteen fraudulent payroll loan applications were filed under the names of 10 County employees and that BMG's internal controls were inadequate to prevent and detect the fraud.



## Report No. 21-10: Status of Women in Broward County Report 2021

\*The first biennial report on women's economic development, health, and safety in Broward County and provides a baseline of women's overall wellbeing in the County.



## Report No. 21-11: Follow-up Review of our Audit of the Broward Addiction Recovery Center's (BARC) Information Technology Operations

\*We conducted a Follow-up Review of our Audit of the Broward Addiction Recovery Center's (BARC) Information Technology Operations (Report No. 19-03). We concluded that of the 25 recommendations in the report, we determined that 18 recommendations were implemented, 6 recommendations were partially implemented, and 1 recommendation is no longer applicable.





#### **Report No. 21-12: Follow-up Review of the Audit of the Convention and Visitors Bureau Florida Sports Foundation Account (Report No. 20-06)**

\*We conducted a follow-up review of the Audit of the Convention and Visitors Bureau Florida Sports Foundation Account (Report No. 20-06). We concluded that the six recommendations in the report were implemented. We commend management for implementing our recommendations.



#### **Report No. 21-13: Review of Expenditures Under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Program**

\*Our review was to determine whether the County's reported use of CARES Act funding was in accordance with United States Department of the Treasury. We concluded the County's reported use of CARES Act funding was in accordance with Treasury requirements and supported by sufficient and allowable expenditures.



#### **Report No. 21-14 : Follow-up Review of County-owned Real Estate**

\*We conducted a Follow-up Review of our Audit of County Owned Real Estate (Report No. 20-05). We concluded that of the five recommendations in the original report, we determined that four recommendations were implemented, and one was partially implemented.



#### **Report No. 21-15: Follow-up Review of the Audit of the E911 Fund**

\*We conducted a Follow-up Review of our Audit of the E911 Fund (Report No. 20-07). We concluded that of the two recommendations in the report, we determined that one recommendation was implemented, and one recommendation was partially implemented (Full implementation requires action by the State Legislature).



#### **Report No. 21-16: Audit of Wire Transfer Controls**

\*We conducted an audit of the Finance and Administrative Services Department's (FASD) Treasury Section and Records, Taxes, and Treasury Division (RTT) wire transfer controls. We concluded that internal controls over the wire transfer process are adequate. Opportunities for improvement are identified within the report.



#### **Report No. 21-17: Review of County Administration Implementation of Board Directed Programs**

\*We conducted a review of County Administration Implementation of Board Directed Programs. We concluded that directives issued by the Board were implemented by Administration, but we cannot conclude whether the directives were implemented in a timely manner, as the applicable directives did not contain specific timelines. We noted no response to directives that appeared to be untimely.



**Report No. 21-18: Follow-up Review of Audit of Community Partnerships Division: Children's Services Administration Section**

\*We conducted a follow-up review of the Audit of the Children's Services Administration Section of the Community Partnerships Division (Report No. 20-04). We concluded that of the seven recommendations in the report, four recommendations were implemented, and three recommendations were partially implemented.



**Report No. 21-19: Follow-up Review of Audit of Community Partnership Division: Health Care Services Section**

\*We conducted a follow-up review of the audit of the Health Care Services Section of the Community Partnerships Division. We concluded that of the six recommendations in the report, three recommendations were implemented, and three recommendations were partially implemented.



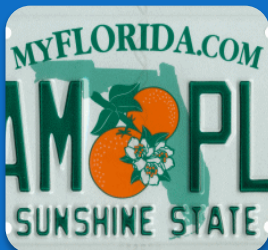
**Report No. 21-20: Follow-up Review of Audit of Community Partnerships Division: Homeless Initiative Partnership Section**

\*We conducted a follow-up review of the audit of the Homeless Initiative Partnerships Section of the Community Partnerships Division. We concluded that of the 23 recommendations in the report, seventeen recommendations were implemented, and six recommendations were partially implemented.



**Report No. 21-21: Audit of Water and Wastewater Services Purchasing Card (P-Card) Usage and Operational Practices**

\*We conducted an audit of Water and Wastewater Services Purchasing Card (P-Card) Usage and Operational Practices. We concluded that 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. 22-01: Audit of Drivers' License and Motor Vehicle Record Data Exchange Usage by the Environmental and Consumer Protection Division**

\*We conducted an Audit of the Internal Controls Over Environmental and Consumer Protection Division's Access and Usage of the Driver's License and Motor Vehicle Record Data Exchange (Data Exchange) provided by the Florida Department of Highway Safety and Motor Vehicles (DHSMV). We concluded that the use of the Data Exchange complies with the terms of the MOU with DHSMV, and we concluded that internal controls and data security procedures are sufficient, in light of the requirements of the MOU and applicable laws as specified in the MOU.



**Report No. 22-02: Audit of the Interlocal Agreement Between Broward County and the Broward Metropolitan Planning Organization for Transportation Surtax Services**

\*We conducted an Audit of the Interlocal Agreement Between Broward County and the Broward Metropolitan Planning Organization for Transportation Surtax Services. We concluded that payments made to the BMPO for transportation surtax services are reasonable and appropriate, and that the BMPO is in compliance with the general terms of the ILA. Opportunities for Improvement are identified within the report.

### Report No. 22-03: Audit of Professional Standards / Human Rights Section



\*We conducted an audit of the Professional Standards/Humans Rights Section. We concluded that PSHRS is not effective in handling complaints and investigative reports alleging violations of County policies, sexual harassment, discrimination, whistleblower, and retaliation complaints. We concluded that the function is not adequately promoted or staffed. We concluded that policies and procedures and staff training to conduct investigations require enhancement.

### Report No. 22-04: Audit of the Interlocal Agreement Between Broward County and Sheriff of Broward County Providing for Seaport Security and Law Enforcement Services



\*We conducted an audit of the Interlocal Agreement between Broward County and Sheriff of Broward County Providing for Seaport Security and Law Enforcement Services. Except as noted in our report, we concluded that payments made to BSO for security services at Port Everglades are reasonable and appropriate, and that BSO is in compliance with the general terms of the ILA.

### Report No. 22-05: Follow-up Review of Audit of Procurement and Operational Practices at Port Everglades



\*We conducted a follow-up review of the Audit of Procurement and Operational Practices at Port Everglades (Report No. 20-09, issued November 26, 2019). We concluded that of the 83 recommendations in the initial report, 8 recommendations were not applicable, and 3 recommendations were addressed in our audit of Professional Standards / Human Rights Section (Report No. 22-03) that went to the Board on April 5, 2022. Of the remaining 72 recommendations covered by the follow-up report, 56 (78%) recommendations were implemented, 14 (19%) recommendations were partially implemented, and 2 (3%) recommendations were not implemented.

### Report No. 22-06: Audit of Drivers' License and Motor Vehicle Record Data Exchange Usage by the Human Resources Division



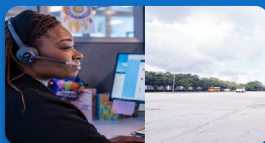
\*At the request of the Human Resources Division (HRD), we conducted an audit of the internal controls over the Division's access and usage of the Driver's License and Motor Vehicle Record Data Exchange (Data Exchange) provided by the Florida Department of Highway Safety Motor Vehicles (DHSMV). We concluded that the use of Data Exchange complies with the terms of the MOU with DHSMV, and except as noted in this report, we concluded that internal controls and data security procedures are sufficient, in light of the requirements of the MOU and applicable laws as specified in the MOU.

### Report No. 22-07: Audit of the Agreement with Keolis Transit Services, LLC. for Shuttle Bus and Other Transportation Services at the Fort Lauderdale-Hollywood International Airport



\*We conducted an audit of the agreement with Keolis Transit Services, LLC. for shuttle bus and other transportation services at the Fort Lauderdale-Hollywood International Airport. Except as noted in our report, we concluded that Keolis is compliant with the Agreement and the terms and provisions of the Agreement are reasonable and appropriate.

### Report No. 22-08: Follow-up Review of Audit of Water and Wastewater Services Customer Account Adjustments



\*We have conducted a follow-up review of our Audit of Water and Wastewater Services Customer Account Adjustments (Report No. 20-16). We concluded that of the 3 recommendations in the report, 2 recommendations were implemented, and 1 recommendation was partially implemented.





#### **Report No. 22-09: Follow-up Review of Audit of Water and Wastewater Services Delinquent Collection and Enforcement Process**

\*We conducted a follow-up review of our Audit of Water and Wastewater Services Delinquent Collection and Enforcement Process (Report No. 20-13). We concluded that of the 10 recommendations in the original report, nine recommendations were implemented, and one recommendation is no longer applicable.



#### **Report No. 22-10: Follow-up Review of our Audit of Wire Transfer Controls**

\*We conducted a follow-up review of our Audit of Wire Transfer Controls (Report No. 21-16). We concluded that of the three recommendations in the original report, two recommendations were implemented, and one recommendation was partially implemented.



#### **Report No. 22-11: Audit of Consultants' Competitive Negotiation Act (CCNA) Contract Procurement**

\*We conducted an audit of Consultants Competitive Negotiation Act (CCNA) Contract Procurement. We concluded that CCNA procurements are made in accordance with laws, rules, and regulations and in accordance with generally accepted public procurement principles, and that use of CCNA contracts is in accordance with laws and generally accepted public procurement principles.



#### **Report No. 22-12: Follow-Up Review of Audit of the Water and Wastewater Services Purchasing Card Usage and Operational Practices**

\*We conducted a Follow-up Review of our Audit of Water and Wastewater Services Purchasing Card (P-Card) Usage and Operational Practices (Report No. 21-21). We concluded that of the 15 recommendations in the original report, 13 recommendations were implemented, and two recommendations were partially implemented.



#### **Report No. 22-13: Follow-up Review of Audit of the Animal Care Division**

\*We conducted a follow-up review of our Audit of the Animal Care Division (Report No. 21-05). We concluded that of the 150 recommendations in the report, we determined that 84 recommendations were implemented, 38 were partially implemented, 26 were not implemented, and two were no longer applicable. The status of each of our recommendations is presented in this follow-up report. In addition, we have reviewed various allegations received during the course of this follow-up and have evaluated them.



#### **Report No. 22-14: Audit of Transportation Department's Community Shuttle Program**

\*We conducted an audit of the Transportation Department's Community Shuttle Program. We concluded that participating municipalities are operating in compliance with the Interlocal Agreements, fiscal controls and oversight are adequate, resources are used appropriately, and funding sources are appropriately applied and reported. This was a Surtax funded program.



**Report No. 22-15: 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**

\*Our Office worked with the Airport, Port, and Uber to develop the Agreed-Upon Procedures (AUP) that are 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 the Airport and the Port.



**Report No. 22-16: Follow-up Review of "Loans at Work" Emergency Loan Program**

\*We conducted a Follow-up Review of our assessment of "Loans at Work" Emergency Loan Program (Report No. 21-09). We concluded that of the 13 recommendations in the original report, 11 recommendations were implemented, and two are no longer applicable.



**Report No. 22-17: Follow-up of Review of County Administration Implementation of Board Directed Programs**

\*We conducted a follow-up of our Review of County Administration Implementation of Board Directed Programs (Report No. 21-17). We concluded that the recommendation in the original report was implemented.



**Report No. 22-18: Unannounced Audit of Cash at the Animal Care Division**

\*We conducted an unannounced audit of cash at the Animal Care Division. We concluded that, except as noted within this report, cash is handled according to County Policy, adequate physical controls over cash exist, and the correct amount of cash was present and accounted for properly.



**Report No. 22-19: Lyft, Inc. Third-Party Auditor's Agreed-Upon Procedures Report on Pick-up Fees at the Fort Lauderdale-Hollywood International Airport and Port Everglades**

\*Our Office worked with the Airport, Port, and Lyft to develop the Agreed-Upon Procedures (AUP) that are performed by a third-party auditor (TPA) engaged 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 the Airport and the Port.



#### **Report No. 22-20: Follow-up Review of Airport Hourly Billing Rates Audit for Three Consultant Agreements**

\*We conducted a follow-up review of our Airport Hourly Billing Rates Audit for Three Consultant Agreements (Report No. 21-06). We concluded that of the ten recommendations in the original report, all of them were implemented.



#### **Report No. 22-21: Audit of Purchasing & Inventory Management at the Transit Division**

\*We conducted an audit of purchasing and inventory management at the Transit Division. We concluded that procurement transactions are for reasonable and necessary business purposes, in accordance with laws, rules, and regulations, and are purchased in the most cost-effective manner. We conclude that procedures and controls over work order and inventory systems are not adequate.



#### **Report No. 23-01: Audit of the Broward County Convention Center Expansion and Headquarters Hotel Project - Labor Burden Expenses**

\*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 Nova Southeastern University Joint-Use Library Agreement. We concluded that percentage of public usage for the Joint-Use Library based on circulation is 61%. According to the Agreement, we concluded the County is responsible for 50% of the annual operating expenses for the period July 1, 2022, through June 30, 2027. We concluded the process for collecting and reporting the measures of public usage at the Joint-Use Library for the review period is adequate.



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

\*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 Highway and Bridge Maintenance Division's Oakland Park Blvd Bridge Rehabilitation Project. We conclude that the applied contracting model is in accordance with best practices and competitive solicitation. 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 this report, building permits and certificates of occupancy are issued in compliance with laws, rules, and regulations, and interlocal agreements. We concluded, except as noted within this report, building codes are adequately enforced to provide the public and applicable agencies with an acceptable level of life safety. We concluded the services provided to Contract Cities comply with interlocal agreements, and except as noted within this report, are appropriately billed, and accounted for.



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

\*We conducted an audit of the Building Code Division's Elevator Inspection Section. 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 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 for Broward County residents.



# AUDIT ADVISORY SUMMARIES

The following summarizes each of the 96 Audit Advisories issued in calendar years 2021 and 2022. 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 179: RFQ No. PNC2121947R1, Request for Qualifications-Tradewinds Park Educational Farm and Gardens**

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



## **Advisory 180: RLI No. GEN2122286R1, Request for Letter of Interest - Facilities Management Consultant**

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



## **Advisory 181: RFP No. TRN2122239P1, Consulting Services for W. Hillsboro Blvd Bike Lanes and Lighting Improvements**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



## **Advisory 182: RFP No. TEC2122482P1, Self-Insured Group Health and Pharmacy Insurance**

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



## **Advisory 183: Interim Recommendations for Professional Standards/Human Rights Section**

\*Advisory memorandum regarding issues that required immediate corrective action related to the Equal Employment Opportunity Plan and Equal Employment Opportunity Program submission requirements during our audit of the Professional Standards/Human Rights Section



## **Advisory 184: RFP No. TRN2122017P1, Transit Advertising Program**

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



**Advisory 185: RFP No. PNC2122479P1, Continued Comprehensive Professional Architectural & Engineering Consulting Services**

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



**Advisory 186: RFP No. PNC2120792P1, Consultant Services for Aviation Planning and Advisory Services, Ricondo & Associates, Inc. as Prime**

\*Advisory memorandum in response to BCAD requested review of Federal Acquisition Regulations audit submitted by Consultant entities for the establishment of contract hourly billing rates.



**Advisory 187: RFP No. PNC2120792P1, Consultant Services for Aviation Planning and Advisory Services, Kimley-Horn and Associates, Inc. as Prime**

\*Advisory memorandum in response to BCAD requested review of Federal Acquisition Regulations audit submitted by Consultant entities for the establishment of contract hourly billing rates.



**Advisory 188: RFP No. PNC2120792P1, Consultant Services for Aviation Planning and Advisory Services, McFarland Johnson, Inc. as Prime**

\*Advisory memorandum in response to BCAD requested review of Federal Acquisition Regulations audit submitted by Consultant entities for the establishment of contract hourly billing rates.



**Advisory 189: RFP No. TEC2122283P1, Consulting Services for Needs Assessment Services**

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



**Advisory 190: RFP No. OPN2120960P1, Economic Impact Analysis for Port Everglades**

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



**Advisory 191: RFP No. TRN2122485P1, Rehabilitation and Redevelopment of Transit Operations and Maintenance Facility**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



**Advisory 192: RFP No. PNC2122804P1, Consultant Services for HBMD Administration Building Renovation & Expansion**

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



**Advisory 193: RFP No. GEN2122569P1, Supplemental Insurance Products**

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



**Advisory 194: RFP No. TRN2121324P1, CEI Services for Countywide Infrastructure Improvement Program, AE Engineering, Inc. as Prime**

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



**Advisory 195: RFP No. GEN2122676P1, Air Service Consultants**

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



#### **Advisory 196: RFP No. TEC2120637R1, Countywide Risk Assessment and Resilience Plan (Step 2)**

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



#### **Advisory 197: Assessment of the Rider's Choice Program's Fare Charges**

\*Advisory memorandum regarding areas of concern related to appropriateness of Rider's Choice Program fare charges, and needed program enhancements at Transit as well as the Environmental and Consumer Protection Division who enforce County ordinances related to taxicab operations. This was a Surtax funded program.



#### **Advisory 198: RFP No. GEN2121746P1, Consultant Services for Water Conservation Outreach and Communications**

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



#### **Advisory 199: RFP No. GEN2120642P1, Security Officer Services for Port Everglades**

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



#### **Advisory 200: RFP No. GEN2120413P1, Security Guard Services for Fort Lauderdale and North Perry Airports**

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





**Advisory 201: RFP No. PNC2120792P1, Consultant Services for Aviation Planning and Advisory Services, Ricondo & Associates, Inc. as Prime**

\*Advisory memorandum in response to BCAD requested review of Federal Acquisition Regulations audit submitted by Consultant entities for the establishment of contract hourly billing rates.



**Advisory 202: RFQ No. PNC2122436R1, Request for Qualifications - Terminal 1 CBRA Room Improvements at FLL**

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



**Advisory 203: Status of the Emergency Rental Assistance (ERA) Program**

We performed an assessment of the Emergency Rental Assistance (ERA) Program. We found that immediate action was needed in the performance of the County's third party processor, Tetra Tech, to ensure the efficiency and effectiveness of the program. We identified the specific concerns and additional context and analysis within the Advisory.



**Advisory 204: RFP No. PNC2120792P1, Consultant Services for Aviation Planning and Advisory Services, McFarland-Johnson, Inc. as Prime**

\*Advisory memorandum in response to BCAD requested review of Federal Acquisition Regulations audit submitted by Consultant entities for the establishment of contract hourly billing rates.



**Advisory 205: RFP No. TRN2122666P1, Low Stress Multimodal Mobility Transportation System Master Plan**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



**Advisory 206: RFP No. PNC2122842P1, Professional Consultant Services for Airport Utilities and Pavement Projects DBE**

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



**Advisory 207: RFP No. TEC2120970P1 Consultant Services in Technical Solutions for Advanced Planning Services Woolpert Inc. as Prime**

\*Advisory memorandum in response to BCAD requested review of Federal Acquisition Regulations audit submitted by Consultant entities for the establishment of contract hourly billing rates.



**Advisory 208: Posting of Personally Identifiable Information on County Employees in Request for Proposal Documents**

\*Advisory memorandum of a confidential nature issued to County Administrator.



**Advisory 209: RFP No. PNC2122842P1, Design and Consulting Services for Cruise Terminal 4 and Berth Improvements**

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



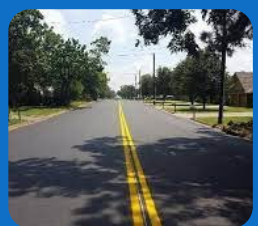
**Advisory 210: RFP No. PNC2123286P1, Managing General Contractor for Cruise Terminal 4 and Berth Improvements**

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



**Advisory 211: Auto Tags Misapplied Payment**

We reviewed concerns of misappropriated transactions surrounding a former employee within the Auto Tags Section of the Records, Taxes, and Treasury Division. Based on our review, we did not identify additional misapplied or misappropriated transactions.



**Advisory 212: RFP No. TRN2123143P1, CEI Services for Sheridan Street Expansion**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



**Advisory 213: RFP No. PNC2123151P1, Professional Consultant Services for Airport Utilities and Pavement Projects (CBE)**

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



**Advisory 214: RFQ No. PNC2123313R1, Request for Qualifications-FLL Terminal Connectors Project**

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



**Advisory 215: Pending Second Amendment to Broward County Convention Center Expansion and Headquarters Hotel Master Development Agreement (RFP/RLI No. N1337414R3)**

\*Advisory memorandum regarding ongoing negotiations with Developer for second amendment to the agreement, identifying areas for additional review and resolution prior to execution, and during ongoing contract administration.



**Advisory 216: RFP No. GEN2122867P1, Third Party Administration for Health Savings, Health Reimbursement and Flexible Spending Accounts (TPA, HSA, HRA, FSA)**

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



**Advisory 217: Fiscal Year 2022 Commissioner Compensation - Effective October 1, 2021**

\*The Florida Legislature's Office of Economic and Demographic Research (EDR) has published their calculation of the salaries of county constitutional officers. The annual salary for members of the Broward County Board of County Commissioners for the fiscal year ending September 30, 2022, is calculated at \$106,176. We reviewed the salary formula methodology and agree with the EDR's calculation.



**Advisory 218: Rotation of Audit Firm**

\*Advisory memorandum providing background and recommendations regarding mandatory rotation of the external audit firm. We recommend that the Board take no action to change its current policy providing for the mandatory change of audit firms after five years and, should the Board decide to change the policy, we recommended options which would still provide some benefits of rotation.





#### **Advisory 219: Rotation of Audit Firm Potential Amendments**

\* Advisory memorandum to further assist the Board in deliberation of the rotation of audit firm policy. We offered specific amendments to the existing policy for consideration.



#### **Advisory 220: Broward County Convention Center Expansion Agreement**

\*Advisory memorandum expressing concerns regarding project administration, transparency, documentation and communication.



#### **Advisory 221: "Volume of Previous Work" Criteria Evaluation**

\*We performed an analysis of the "Volume of Previous Work" evaluation criteria currently included in Request for Proposal (RFP) solicitations. We concluded that the "Volume of Previous Work" criteria impacted the ranking and outcome of selected proposers for three out of 46 applicable solicitations from October 1, 2016, to present and did not negatively impact local companies.



#### **Advisory 222: Emergency Rental Assistance Program (ERAP) - Rate and Type of Errors in Applications Processed by Tetra Tech**

\*At the request of County Administration, we determined that 368 out of 483, or 76%, of applications processed by Tetra Tech and submitted to the County as of July 16, 2021, contained errors and were returned by FSAD to Tetra Tech for correction. Of the 368 applications with errors, all 368 applications with errors had at least one or more "calculation error" and/or "non-compliance with policy/interpretation error".



#### **Advisory 223: RFP No. PNC2123551P1, Professional Engineering Services for Parks and Recreation Division**

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



#### **Advisory 224: Assessment of Alleged Misclassification and Improper Compensation of Employees and Independent Contractors**

\*At the request of Mayor Geller, we assessed a potential concern related to improper classification and compensation of employees and independent contractors for a subcontractor performing electrical services for the Broward County Convention Center Expansion and Headquarters Hotel Project. We concluded the concern was unfounded.



**Advisory 225: RFP No. BLD2123540P1, Building Automation Systems Services - County Facilities**

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



**Advisory 226: Estimated Financial Impact of Proposed Charter Amendment on the 2022 General Election Ballot**

\*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 2022 General Election. We estimated the amendment will have no financial impact to Broward County.



**Advisory 227: RFP No. PNC2122764P1, Consulting Services for Building Safety and Water Management Inspection Programs**

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



**Advisory 228: RFP No. PNC2123379P1, BIM, VDC, Laser Scanning and Associated Services**

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



**Advisory 229: RFP No. N1337414R3, Ongoing Negotiations for the Fourth Amendment to Amended and Restated Agreement for Design Services**

\*Advisory memorandum regarding ongoing negotiations with Developer for fourth amendment to the restated agreement, identifying areas for additional review and resolution prior to execution, and during ongoing contract administration.



**Advisory 230: Analysis of Staff Compensation Working Directly for County Commission Offices**

\*As directed by the Board, we performed a study the compensation of staff working directly for County Commission Offices.



**Advisory 231: RFP No. GEN2123334P1, Group Vision Insurance**

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



**Advisory 232: Follow-up on the Status of the Relevant Recommendations Related to the Assessment of Maintenance Allegations at the Transit Division.**

\*We conducted a follow-up review of our Assessment of Maintenance Allegations at the Transit Division memorandum (Advisory Number 168). We conclude that of 13 relevant FDOT draft recommendations evaluated, four were implemented, seven were partially implemented and two were not implemented. This was a Surtax funded program.



**Advisory 233: RFP No. TRN2123927P1, Comprehensive Professional A&E Services for BCT Electrification Program**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



**Advisory 234: Water and Wastewater Services Cybersecurity**

\*We advised that we were postponing our scheduled Cybersecurity Audit based on our understanding of a current solicitation underway for a Risk and Vulnerability Assessment (Risk Assessment) of the Water and Wastewater Services Division (WWS) information technology systems and provided suggestions to management for performing the solicitation.



**Advisory 235: Negotiations for RFP No. R1324608P1, Phased Agreement Between Broward County and The Weitz Company, LLC for Broward County's Representative Services for Broward County Convention Center Expansion and Headquarters Hotel**

\*Advisory memorandum regarding \$1.25 million in cost savings achievements during negotiations and providing recommendations for reviews of Consultant proposals.



**Advisory 236: RFQ No. TRN2123529P1, Design-Build Sheridan Street Expansion Project (Step 1)**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



**Advisory 237: Estimated Financial Impact of Proposed Charter Amendment on the 2022 General Election Ballot - Central Examining Board**

\*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 2022 General Election. We estimated the amendment will have a financial impact to Broward County of an annual cost savings of \$145,227.



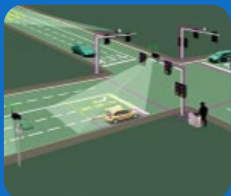
**Advisory 238: RFP No. N1337414R3, Pending Fourth Amendment to Amended and Restated Agreement for Design Services**

\*Advisory memorandum recommending against the creation of 'developer design fee contingency' within the agreement and identifying control issues. Removal of the contingency account resulted in additional \$1.5 million available for potential optional services to be determined by County.



**Advisory 239: RFP No. TRN2123176P1, Architectural & Engineering Professional Services for Transit Infrastructure (CBE)**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



**Advisory 240: RFP No. TRN2124380P1, CEI Services for Adaptive Traffic Control Systems (ATCS) & Fiber Optics Network**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.





**Advisory 241: RFP No. PNC2124594P1, Consultant Services for Work of a Specified Nature**

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



**Advisory 242: RFP No. PNC2124299P1 Continuing Engineering Services: Water Distribution, Wastewater, and Storm Water**

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



**Advisory 243: RFP No. PNC2123898P1, Engineering Services for Water and Wastewater Projects**

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



**Advisory 244: Kimley Horn, Professional Services for RFP #PNC2120792P1, Consultant Services for Aviation Planning and Advisory Services, Request to Add Firms**

\*Advisory memorandum in response to BCAD requested review of Federal Acquisition Regulations audit submitted by Consultant entities for the establishment of contract hourly billing rates.



**Advisory 245: Estimated Financial Impact of Proposed Charter Amendment on the 2022 General Election Ballot - Office of Broward County Mayor (Geller Proposal)**

\*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 2022 General Election. We estimated that this amendment will have a financial impact to Broward County of an additional cost of approximately \$86,000.



**Advisory 246: Estimated Financial Impact of Proposed Charter Amendment on the 2022 General Election Ballot - Office of Broward County Mayor (Moskowitz Proposal)**

\*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 2022 General Election. We estimated that this amendment will have a financial impact to Broward County of an additional cost of approximately \$825,000.



**Advisory 247: Estimated Financial Impact of Proposed Charter Amendment on the 2022 General Election Ballot - Office of Broward County Mayor (Ryan Proposal) - Revised from Report No. 20-14 issued on June 4, 2020**

\*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 2022 General Election. We estimated that this amendment will have a financial impact to Broward County of an additional cost of approximately \$858,000.



**Advisory 248: Allegation Regarding Salvation Army Homeless Shelter**

\*Advisory memo regarding allegation over denied service, identification of contractual provision over acceptance procedures, and advising of continued adherence and monitoring of the requirements.



**Advisory 249: RFP No. BLD2124561P1, Janitorial Services for County Facilities**

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



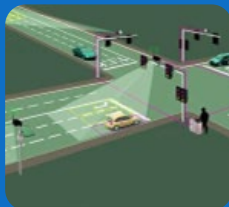
**Advisory 250: RFP No. GEN2124409P1, Voluntary Emergency Loan Program**

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



**Advisory 251: Assessment of Former Employee's Allegation at the April 5, 2022, Board Meeting**

\*Advisory memorandum regarding the investigation of retaliation complaints made by a former employee; the allegation was unsubstantiated but several employment verification process improvements were identified.



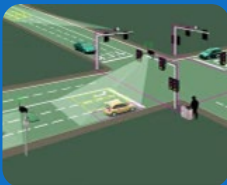
**Advisory 252: Near-Miss Traffic Incident Identification System at Signalized Intersections for Proactive Roadway Safety Analytics and Mobility Enhancement-A Pilot Study**

\*Advisory memorandum regarding pending agreement for 'near-miss' traffic studies identifying areas of improvement for scope of services, deliverables and payment methodology. This was a Surtax funded procurement.



**Advisory 253: RFP No. TRN2124157P1, Architectural & Engineering Professional Services for Transit Infrastructure (DBE)**

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



**Advisory 254: RFP No. TRN21247667P1, Design Services for US-1 Adaptive Traffic Control Systems & Fiber Optics Network**

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



**Advisory 255: RFP No. PNC2124755P1, 2023 Port Everglades Master/Vision Plan Update**

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



**Advisory 256: RFP No. TEC2123857P1, Electric Vehicle Charging Network Management Software**

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



**Advisory 257: RFP No. PNC2124659P1 Consulting Services for the Rehabilitation of Bascule Bridges**

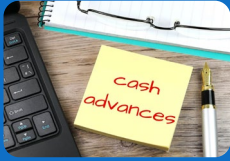
\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing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



**Advisory 258: Ongoing Review of RFP No. N1337414R3, Broward County Convention Center Expansion and Headquarters Hotel Master Development Agreement**

\*Advisory memorandum regarding ongoing audit activity and advising completion of audit activity continued review of potential overpayments prior to repayment.





#### **Advisory 259: Request for Proposals No. GEN2124409P1, Voluntary Emergency Loan Program**

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



#### **Advisory 260: Peer-to-Peer Car Sharing Services at Airports**

\*Advisory memorandum regarding our high-level research of P2P services is issued to the Director of Aviation Department. We encourage the Airport management to establish a formal agreement with the P2P service operator(s) as soon as possible to outline the various legal obligations and define the revenue structure and reporting requirements.



#### **Advisory 261: Estimated Financial Impact of Proposed Charter Amendment on the 2022 General Election Ballot - Office of Broward County Mayor**

\*\*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 2022 General Election. We estimated that this amendment will have a financial impact to Broward County of an additional cost of approximately \$825,000 annually.



#### **Advisory 262: RFP No. TRN2124559P1, CEI Services for County wide Transit Infrastructure Improvement Program**

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



#### **Advisory 263: RFP No. PNC2125228P1, Consultant Services for Reports and Studies**

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



#### **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 Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



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

\*The Florida Legislature's Office of Economic and Demographic Research (EDR) has published their calculation of the salaries of county constitutional officers. The annual salary for members of the Broward County Board of County Commissioners for the fiscal year ending September 30, 2023, is calculated at \$113,608. We reviewed the salary formula methodology and agree with the EDR's calculation.



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

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



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

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, protecting the County's interests, and reducing the occurrence of protests. This was a Surtax funded procurement.



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

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



**Advisory 273: Employee Allegations**

\*Advisory memorandum referring allegations on personnel matters to Professional Standards.



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

\*Advisory memorandum regarding solicitations are issued to the Director Purchasing recommending improvements to the subject solicitation documents, as applicable, with a goal of maintaining competition, obtaining qualified vendors for needed services, 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 performs 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:

Agenda Review and Commissioner's Requests	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.
Vendor Selection and Negotiation Support	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.
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.



Ms. Ulett started with Broward County 18 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.

### Education:

Master of Business Administration, Nova Southeastern University

Bachelor of Accounting, Florida International University

**Time with Broward County:**  
18 years

**Certifications:**  
Certified Public Accountant

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.



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.

**Education:**

Master of Accounting, University of Notre Dame

Bachelor of Business Management, University of Florida

**Time with Broward County:**

18 years

**Certifications:**

Certified Public Accountant

Certified Internal Auditor

Certified Information Systems Auditor

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.

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 currently serves as a Vice-President for the Institute of Internal Auditors Palm Beach County Chapter.



Ms. Jiang has over 15 years of professional experience in compliance, financial, and contract auditing.

**Education:**

Master of Accounting, Nova Southeastern University

Bachelor of Architecture, Tianjin Institute of Urban Construction

**Time with Broward County:**

15 years

**Certifications:**

Certified Public Accountant

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:**

7 years

**Certifications:**

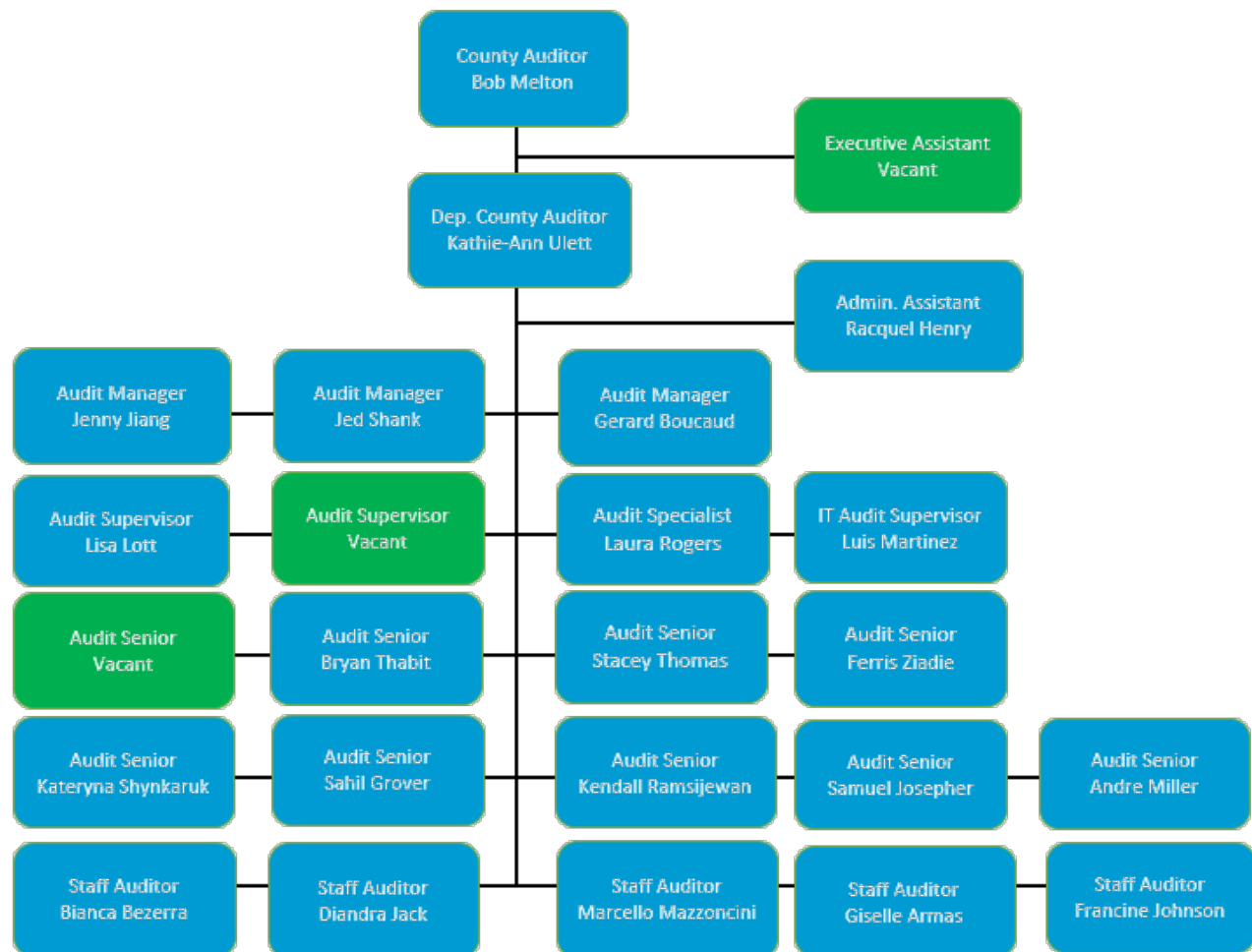
Certified Internal Auditor  
Certified Information Systems Auditor  
Certified Data Privacy Security  
Engineer

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.

## 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 40 professional certifications.

Professional Certifications	Quantity
Certified Public Accountant	10
Certified Internal Auditor	10
Certified Inspector General	1
Certified Fraud Examiner	4
Certified Data Privacy Security Engineer	2
Certified Information Systems Auditors	4
Certified Government Audit Professionals	2
Certified Government Finance Officer	1
Certified Construction Auditor	4
Certified Public Funds Investment Manager	2
<b>Total Professional Certifications</b>	<b>40</b>

# 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 and the County Administrator. 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.

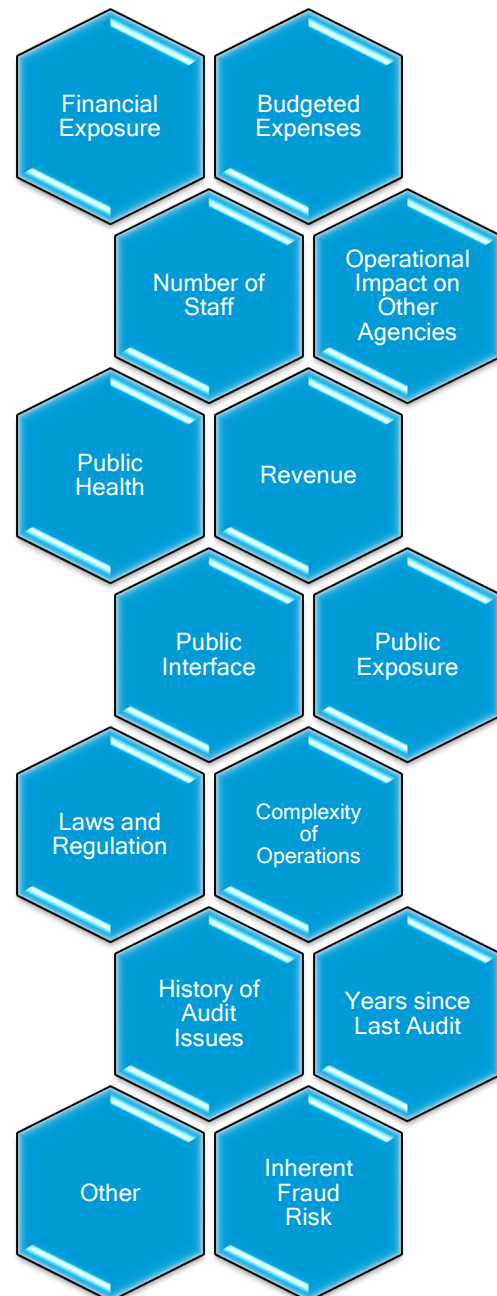
An auditable entity may include programs, activities, functions, structures, and initiatives which collectively contribute to the effectiveness of the County's operations or the achievement of strategic objectives.

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 2023

- 🔑 Accounting - Pre-Audit Function
- 🔑 Aviation - Presidio Networked Solutions
- 🔑 Aviation - Keith and Associates
- 🔑 Aviation and Port Everglades - Transportation Network Companies
- 🔑 Broward Sheriff's Office - Inmate Health Costs
- 🔑 Countywide - Living Wage Contractor Compliance
- 🔑 Countywide - Administrative Services Delivery Study
- 🔑 Countywide - Status of Women in Broward County
- 🔑 Finance and Administrative Services - Bond Covenant Compliance
- 🔑 Human Resources - Medical and Pharmacy Claims Analysis
- 🔑 Parks - Vendor Contracts
- 🔑 Port Everglades - Bulk and Break Bulk Revenue
- 🔑 Port Everglades - Security Officer Services Contract
- 🔑 Port Everglades - GFC Crane Maintenance and Repair Contract
- 🔑 Selected Contract Audits

## Continuous Audits and Other Projects

- 🔑 Aviation - Dedicated Audit Services
- 🔑 Aviation - Consultant and Engineer Overhead and Fringe Rate (FAR) Reviews
- 🔑 Board of County Commission Agenda reviews
- 🔑 Consulting Services
- 🔑 External Audit Contract Administration
- 🔑 Follow-up Reviews
- 🔑 Litigation Support
- 🔑 Port Everglades - Dedicated Audit Services
- 🔑 Purchasing Selection and Negotiation Advisory Services
- 🔑 Transportation 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 2023 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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