Transition Review of the Greater Fort Lauderdale Convention & Visitors Bureau

February 16, 2017

Report No. 17-2

Office of the County Auditor
Kathie-Ann Ulett, CPA
Interim County Auditor
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Executive Summary

At the request of the Greater Fort Lauderdale Convention & Visitors Bureau (CVB), we performed a transition review of the CVB’s internal business processes including governance, operations, procurement, payroll, accounting, and budgeting. The objectives of our review were to evaluate the adequacy of internal controls over the CVB’s internal business processes and provide new management with recommended areas for improvement. We conducted our review from June through November 2016.

Our procedures consisted of reviewing applicable statutory and County policies and procedures, interviewing appropriate CVB personnel and County staff, and conducting limited testing of transactions. Our review disclosed that the CVB had a fundamental lack of controls over internal business processes in the following areas:

- **Governance**
  - The Tourist Development Council did not review CVB expenditures of Tourist Development Tax Funds to ensure authorized use as required by Section 125.0104, *Florida Statutes*.

- **Operations**
  - The CVB did not have standard written policies and procedures for allocating Tourist Development Tax funds for incentives and sponsorships to competitively attract tourism to Broward County.

- **Procurement**
  - The CVB entered into agreements to provide sponsorships and incentives to various entities without the delegated approval authority.
  - There were no written agreements for sponsorships and incentives. As a result, these expenses were typically paid using Payment Request Forms\(^1\) and not encumbered in the financial system contrary to County Policy.
  - The CVB did not follow established County procurement procedures when providing supporting services (such as transportation, meals, etc.) for events.

- **Payroll**
  - A total of approximately $179,000 in sales commissions for Fiscal Year 2014 and 2015 were paid to employees without adequate supporting documentation and evidence of independent review.

- **Accounting**
  - Some incentives and sponsorships were paid in advance of scheduled events; however, these advanced payments were not authorized by the Board as required by County Policy.

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\(^1\) Formerly known as Direct Payment Vouchers.
Documentation of business and entertainment expenses at CVB did not consistently specify client names, titles or connections to the tourist industry as required by Florida Statutes.

The CVB paid cell phone expenses for five office administrative staff without proper justification, and there was no distinction between personal and business use of employee-owned cell phones for reimbursement as required by County policy.

Throughout our review, we discussed our findings with CVB management, the Office of the County Attorney, and County Administration so appropriate actions could be taken quickly. As a result, County Administration submitted an agenda item to the Broward County Board of County Commissioners (Board) on August 16, 2016 to address findings that needed immediate attention. The Board approved motions to:

1. Direct the Office of the County Attorney to draft a resolution amending Section 13.31 of the Broward County Administrative Code to:
   a. Establish formal criteria and a process by which the CVB may provide sponsorships and incentives to various entities and organizations; and
   b. Authorize the CVB President to execute sponsorship and incentive agreements in an amount up to $250,000, and the County Administrator or authorized designee to execute such agreements in excess of $250,000 and up to $500,000.

2. Grant interim authority to the CVB President and County Administrator to approve and execute sponsorship and incentive agreements until the proposed Administrative Code amendment is approved by the Board.

To address the issues raised in this report, we have included specific recommendations to improve controls over CVB’s internal business processes on pages five through thirteen.

Purpose and Scope

The objectives of our review were to evaluate the adequacy of internal controls over the CVB’s internal business processes and provide new management with recommended areas for improvement. We conducted our review from June through November 2016.

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2 Agenda Item No. 99, Broward County Commission Regular Meeting, August 16, 2016
Methodology

To accomplish our objectives, we:

1. Reviewed
   - Section 125.0104, *Florida Statutes*, Tourist Development Tax;
   - Broward County Administrative Code;
     - Sections 13.30 and 13.31, Greater Fort Lauderdale Convention and Visitors Bureau;
     - Sections 12.1 through 12.5, Tourist Development Council;
     - Section 33.1, Convention Center; and
   - Accounting Division’s Internal Control Handbook (ICH), Chapter 3 Payment Process;
   - Purchasing Division’s ICH Chapters 7 and 10;
   - Enterprise Technology Services County Administrative Policy and Procedures (CAPP) Chapter 5, Mobile Communication Devices;
   - Human Resources ICH Chapter 15, Performance Evaluations and Compensation Programs; and
   - CVB’s internal Business Entertainment Policy.

2. Interviewed staff and performed a walkthrough of the CVB’s key processes and documented our understanding;

3. Examined supporting documentation for selected incentives and sponsorships, employee compensation, payments, and travel and businesses entertainment expenses;

4. Reviewed employees’ cell phone expenses at CVB;

5. Compared the CVB’s budget to actual expenditures for Fiscal Year 2016, and

6. Consulted with the Office of the County Attorney and the Purchasing Division.

Background

In 1980, the Broward County Board of County Commissioners (Board) adopted Ordinance No. 80-70 to levy and impose a Tourist Development Tax (TDT) throughout the County. The TDT is a local sales tax, authorized and governed by Section 125.0104, *Florida Statutes*. Any awards and expenditures of TDT funds must comply with the authorized use of such funds pursuant to Section 125.0104, *Florida Statutes*.

The Greater Fort Lauderdale Convention & Visitors Bureau (CVB) was created by the Board in 1987. It is a governmental agency funded by a portion of the five percent (5%) TDT on hotel rooms. The overall responsibility of the CVB is to promote the Greater Fort
Lauderdale/Broward County area as an attractive destination for conventions and leisure travel.

There are eight sections within the CVB, and their responsibilities are as follows:

1. **Marketing Communications** manages tourism advertising, interactive marketing, Sunny.org website, and social media applications.

2. **Convention Sales** is responsible for booking conventions and conferences at the Broward County Convention Center and individual hotels throughout the County to increase hotel room nights, global travel, and tourism.

3. **Tourism Sales** markets Greater Fort Lauderdale as an attraction to tour operators, wholesalers, and retail travel agents in the domestic and international market. Sales staff attend trade shows, plan sales missions in major cities, and arrange vacation package programs for tour operators.

4. **Strategic Client Services** assists other CVB sections by arranging housing, meals, transportation, event experiences, and additional supporting services.

5. **Multicultural Business Development** promotes Greater Fort Lauderdale as the destination of choice for conferences and family reunions to organizations and families of color.

6. **Sports Development** coordinates professional, amateur, and recreational sports events with the support of the Florida Sports Foundation.

7. **Office of Film, Music & Entertainment** promotes Broward County as a key destination for film, music, entertainment, and related events.

8. **Finance & Administration** oversees the CVB budget and is responsible for human resources, payments, payroll, and other office administrative duties.

The CVB also has two staff working at the Broward County Convention Center who oversee Convention Center operations and administer the management services agreement for the Convention Center.
Findings and Recommendations

In this transition review, we examined the adequacy of controls for the CVB’s internal business processes including governance, operations, procurement, payroll, accounting, and budgeting. Our analysis consisted of reviewing applicable policies and procedures, interviewing staff, and conducting a limited testing of transactions. This review is intended to identify readily apparent internal control weaknesses and provide timely recommendations to improve controls and management efficiency.

Governance

Finding #1: The Tourist Development Council did not review CVB expenditures of Tourist Development Tax Funds to ensure authorized use as required by Section 125.0104, Florida Statutes.

As required by Section 125.0104 (4) (e), Florida Statutes, the governing board of each County which levies and imposes a tourist development tax shall appoint a Tourist Development Council (TDC). The TDC shall:

- meet at least once each quarter;
- make recommendations to the County governing board for the effective operation of special projects or for uses of the TDT revenue;
- receive, at least quarterly, expenditure reports from the County governing board or its designee, and continuously review expenditures from TDT funds; and
- Report unauthorized expenditures to the County governing board and the State of Florida Department of Revenue.

During our review, we noted that CVB Finance & Administration prepared and provided a periodic summary report showing budget to actual expenses on a year-to-date basis to the TDC. The last report that the CVB provided to the TDC was dated April 2015. Upon review, we noted the report did not contain sufficient and relevant information for the TDC to make a determination as to whether TDT revenues were expended for authorized uses as required by Section 125.0104, Florida Statutes.

Lack of oversight by the TDC over CVB expenditures precludes the TDC from determining whether expenditures are authorized uses of TDT funds as required by Florida Statutes.

Recommendation:

1. We recommend the Board direct the County Administrator to require the CVB to provide quarterly expenditure reports to the TDC with sufficient information to facilitate compliance with 125.0104, Florida Statutes.
Operations

The CVB is responsible for the promotion and marketing of Broward County as a desirable tourist and convention destination. As a way to competitively attract tourism and encourage economic development and growth in Broward County, the CVB provides sponsorships and incentives to various entities and organizations that use Broward County as a venue for their conventions, conferences, trade shows, and other events. Incentives and sponsorships provided by the CVB are paid from TDT funds.

Finding #2: The CVB did not have standard written policies and procedures for allocating TDT funds for incentives and sponsorships to competitively attract tourism to Broward County.

Broward County Administrative Code, Section 13.31.d, requires that the CVB establish and implement policies regarding the marketing of Broward County as a desirable tourist and convention destination, and the operation and marketing of the Broward County Convention Center.

The CVB provides sponsorships and incentives to various entities and organizations to accomplish its goal to competitively attract tourism and stimulate economic development and growth in Broward County. Our review noted that the CVB did not have standard written policies and procedures that establish formal criteria and a process for allocating TDT funds to various entities and organizations. As a result, we found inconsistent processes among the CVB’s different sections for awarding sponsorships and incentives. For example, the commitment form was generally used by CVB sections to document the approval and award of incentive funds. However, different sections either did not use or inconsistently used this form.

Lack of standard policies and procedures for sponsorships and incentives may limit the CVB’s ability to optimize TDT funds and may result in noncompliance with statutory requirements for authorized uses of TDT funds.

Recommendation:

2. We have discussed this finding with CVB management and County Administration for their immediate attention. As a result, County Administration submitted an agenda item to the Board on August 16, 2016 requesting the Office of the County Attorney draft a resolution amending Section 13.31 of the Broward County Administrative Code to establish formal criteria and a process by which the CVB may provide sponsorships and incentives to various entities and organizations. We recommend the Board direct the Office of the County Attorney to provide the draft resolution to the Board by August 15, 2017.
**Procurement**

**Finding #3:** The CVB entered into agreements to provide sponsorships and incentives to various entities without the delegated approval authority.

Broward County Administrative Code (Section 21.14.c.6) requires that the Director of Purchasing execute all contracts and amendments within the Director's approval authority and agreements delegated by the Board for the Director's execution.

Our review found that the CVB enters into agreements to provide sponsorships and incentives to various entities and organizations, but approval authority has not been delegated to the CVB President by the Board. We consulted with the Office of the County Attorney and the Purchasing Division, and confirmed that the current Administrative Code does not authorize the CVB President to execute contracts and amendments on behalf of the County. Failure to follow the County's Procurement Code may result in unauthorized agreements.

**Recommendation:**

3. We discussed this finding with CVB management, the Office of the County Attorney and County Administration for their immediate attention. As a result, County Administration submitted an agenda item to the Board on August 16, 2016 to:

   o Direct the Office of the County Attorney draft a resolution amending Chapter 21 and Section 13.31 of the Broward County Administrative Code to authorize the CVB President and County Administrator to execute agreements for sponsorships and incentives, and

   o Grant interim authority to the CVB President and County Administrator to approve and execute sponsorship and incentive agreements until the proposed Administrative Code amendment is approved by the Board.

We recommend the Board direct the Office of the County Attorney to provide the draft resolution to the Board by August 15, 2017.

**Finding #4:** There were no written agreements for sponsorships and incentives. As a result, these expenses were typically paid using Payment Request Forms and not encumbered in the financial system contrary to County Policy.

Sponsorships and incentives should be executed by written agreements and the related expenses should be encumbered in the County's financial system to avoid overspending the approved budget.

During our review, we noted that some sponsorships and incentives were supported by written agreements; however, these agreements did not include standard terms and conditions to protect the County’s interests. As advised by CVB staff, there were also some other sponsorships and incentives that did not have formal written agreements.
Due to a lack of written agreements, sponsorships and incentives were typically paid through Payment Request Forms (PRFs)\(^3\) when the expenses exceeded the County’s Purchasing Card (P-card) limits.\(^4\) The Accounting Division’s ICH\(^5\) provides a list of specific items authorized to be paid via PRFs and additional items to be processed as PRFs with written authorization by the Director of Accounting. However, sponsorships and incentives are not authorized items to be paid via PRFs according to County policy.

Lack of written agreement terms creates legal uncertainty, may increase the County’s financial risk, and may leave the County with limited recourse for non-performance or cancellation of incentivized or sponsored events. The use of PRFs for items not authorized by County policy could circumvent the County’s procurement process, and may result in over commitment of funds when such payments are not encumbered in the financial system.

**Recommendation:**

We discussed this finding with CVB management, the Purchasing Division, and Office of the County Attorney for their immediate attention. As a result, the Office of the County Attorney is in the process of establishing a standard written agreement for sponsorships and incentives. We recommend the Board direct:

4. **the County Attorney to establish a standard written agreement for sponsorship and incentives and submit for Board approval by August 15, 2017,** and

5. **the County Administrator to ensure that sponsorships and incentives are executed by standard written agreements and encumbered in the financial system.**

**Finding #5:** The CVB did not follow established County procurement procedures when providing supporting services (such as transportation, meals, etc.) for events.

The County’s Procurement Code is designed to ensure free and open competition among vendors when purchasing goods and services. Purchases above $3,500\(^6\) to the mandatory bid amount of $50,000 are generally processed by or through the Purchasing Division based on the purchase requisitions submitted by agencies. Purchases over $50,000 are subject to a formal selection process. Quotations for purchases above $3,500 should be obtained from vendors that are on the Purchasing Division’s approved vendor list.

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\(^3\) Payment Request Forms (PRF) are formerly known as Direct Payment Vouchers in the Advantage financial system. PRFs are generally used to pay for expenses incurred in the course of operations where budgeted amounts were not set-aside for payment.

\(^4\) P-Cards are County credit cards that allow employees to make convenient purchases of non-recurring and low dollar value goods and services, or pay for travel related expenses. Standard P-Card Limits are $3,500 per single transaction, $6,000 per day and $20,000 per month.

\(^5\) The Accounting Division’s ICH Chapter 3 Section VI.

\(^6\) The authority to make purchases under $3,500 is delegated by the Purchasing Division to selected individuals at the agency level.
The CVB’s Strategic Client Services (SCS) section provides supporting services to other CVB sections for housing services, meals, transportation, and event experiences. SCS obtained quotations from vendors registered through Sunny.org, instead of going through the County’s procurement system and using the Purchasing Division’s approved vendor list. We also noted that some goods and services procured by the SCS section were more than $3,500, but were not processed by or through the Purchasing Division or as required by County policy.

Failure to follow the Purchasing Division’s policies and procedures may preclude fair and equitable opportunities for all qualified vendors to respond to County procurement needs, and may also result in hiring vendors that are not in compliance with County requirements, such as the Living Wage, Small Business or Sheltered Market Programs.

**Recommendation:**

6. We recommend the Board of County Commissioners direct the County Administrator to require the CVB to follow County procurement policy when establishing vendor relationships to procure goods and services.

**Payroll**

The CVB has a total of 46 full time employees including 35 salaried and 11 hourly staff, and uses the County’s Kronos payroll system to record hours worked and leave taken by employees. We ran a payroll report for Fiscal Year (FY) 2014 and 2015 and noted that some CVB employees were paid sales commissions and performance awards. Table 1 below shows the number of employees, their sales commissions, and performance awards paid in FY 2014 and 2015.

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CVB Employee Sales Commissions & Performance Awards FY 2014 & 2015

<table>
<thead>
<tr>
<th></th>
<th>FY 2014</th>
<th>FY 2015</th>
<th>Total Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number of Employees</td>
<td>Amounts Paid</td>
<td>Number of Employees</td>
</tr>
<tr>
<td>Sales Commissions</td>
<td>14</td>
<td>$ 86,784</td>
<td>14</td>
</tr>
<tr>
<td>Performance Awards</td>
<td>3</td>
<td>$ 13,515</td>
<td>2</td>
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<tr>
<td>Total Paid</td>
<td>$ 100,299</td>
<td></td>
<td>$ 98,938</td>
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Source: Prepared by the Office of County Auditor with information obtained from Kronos Payroll System.

Our review found that performance awards were supported by letters from Human Resources Division indicating approval from the County Administrator. However, our review of sales commissions disclosed the following issue.
Finding #6: A total of approximately $179,000 in sales commissions for Fiscal Year 2014 and 2015 were paid to employees without adequate supporting documentation and evidence of independent review.

On October 11, 2005, the Board authorized the County Administrator to implement a Sales Commission / Incentive Program for CVB sales staff. The program was designed to provide awards to sales staff for attaining sales goals viewed as critical to the strategic growth and profitability of the CVB. The program also established a list of eligible job classifications for sales commissions and an annual not-to-exceed amount of $10,000 per employee per fiscal year.

Sales commissions may be received during the fiscal year and at the end of the fiscal year. During-the-year sales commissions may be awarded by the CVB President for the following:

- Sale of rooms for sports or other special events;
- Sales to groups that sign for more than one year;
- Sales to Multicultural, Minority, and Gay, Lesbian, Bi-sexual, Transgender groups; and
- Sales during the summer season (June through September).

End-of-year sales commissions may be awarded for sales staff who exceed their room night sales goals, and calculated at $0.50 per room night sold in excess of their annual goal at the end of the fiscal year. As advised by CVB staff, the booked room nights recorded in the CVB database are used to calculate the end-of-year sales commissions. The CVB President approves calculated sales commissions and sends a memorandum to the Accounting Division’s payroll supervisor to process commissions for payment.

We requested and reviewed the supporting documentation for sales commissions paid to selected employees in FY 2014 and 2015. We found that sales commissions were supported by memoranda from the CVB President to the Accounting Division’s Payroll Central; however, we were unable to reconcile booked room nights in the CVB database to the room nights used as a basis to calculate sales commissions reviewed. We also noted there were no written criteria for determining room night goals for different job classifications and no verification of booked room nights by CVB management. Without adequate supporting documentation and independent review, unjustified sales commissions may be paid.

Recommendation:

7. We recommend the Board direct the County Administrator to require the CVB to develop and implement written policies and procedures to ensure that:
   - Formal criteria is established for determining sales goals, and
   - Sales commissions are supported by adequate documentation and independent review prior to authorization for payment.
**Accounting**

**Finding #7:** Some incentives and sponsorships were paid in advance of scheduled events, however, these advance payments were not authorized by the Board as required by County Policy.

County Policy generally prohibits advance payments. Exceptions may be made in the case of rent, membership dues, registration fees, subscriptions, or certain maintenance service contracts. According to Section 21.45 of the Procurement Code, the Purchasing Director has delegated authority to approve advance payments for certain maintenance service contracts. All other advance payments require Board approval.

During our review, we noted that some CVB sections paid incentives and sponsorships in advance of the events. However, these advance payments were not authorized by the Board as required. Advance payments may subject the County to the risk of loss in the event that the goods or services are not subsequently received.

As advised by the CVB management, some major events require advance payments to cover the costs occurred prior to the events, such as advertisement. We have requested the Office of County Attorney to determine whether exemptions can be made to allow advance payments for incentives and sponsorships by CVB under specific and prescribed circumstances.

**Recommendation:**

8. We recommend the Board direct the County Attorney to determine whether exemptions can be made to allow advance payments for incentives and sponsorships under specific and prescribed circumstances, and submit appropriate administrative code changes to the Board by August 15, 2017, if applicable.

**Finding #8:** Documentation of business and entertainment expenses at CVB did not consistently specify client names, titles or connections to the tourist industry as required by Florida Statutes.

Section 125.0104 (9) (a), Florida Statutes, requires that business entertainment expenses be authorized only when meeting with travel writers, tour brokers, or other persons connected with the tourist industry. All travel and entertainment related expenditures in excess of $10 must be substantiated by paid bills. Complete and detailed justification for all travel and entertainment-related expenditures must be shown on the travel expense voucher or attached.

During our review, we noted that business entertainment expenses by CVB employees and contractors did not consistently specify the meeting purpose and client’s connection to the tourist industry as required by Florida Statutes. This issue was also noted in our prior travel review.

Due to a lack of required supporting documentation, we are unable to ascertain whether business entertainment expenses were in compliance with statutory requirements.

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7 Accounting Division ICH, Chapter 3, Payment Process
8 Auditor Report No. 16-1 Review of Travel Payment Processing issued on May 24, 2016.
**Recommendation:**

9. We recommend the Board direct the County Administrator to require the CVB to ensure that business entertainment expenses specify clients' names, titles, and connection to the tourist industry in accordance with Section 125.0104, Florida Statutes.

**Finding #9:** The CVB paid cell phone expenses for five office administrative staff without proper justification, and there was no distinction between personal and business use of employee-owned cell phones for reimbursement as required by County policy.

There are 30 CVB employees who had cell phone expenses during our review period. Nineteen employees had County-issued cell phones and 11 employees were reimbursed for use of their personal cell phones. These 11 employees did not distinguish between personal and business calls on their bills as required by County policy.9 Furthermore, some cell phone invoices submitted were summary invoices without a detailed listing of charges and fees necessary to facilitate an appropriate review. We also noted that CVB paid cell phone expenses for five office administrative staff without proper justification of the business necessity contrary to County policy.10

Lack of proper justification and distinction between personal and business use of employee-owned cell phones may result in the payment of unauthorized cell phone expenses. Failure to review detailed monthly invoices could result in payment and billing errors.

**Recommendation:**

10. We recommend the Board direct the County Administrator to require the CVB to follow County policy for mobile communication devices, and ensure that cell phone invoices are reviewed in sufficient detail prior to approval for payment.

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9 County Administrative Policy and Procedures, Chapter 5, Section 2.2, Business Use of Personally-Owned Cell Phones, states that "an employee who is not assigned a County-issued cell phone and uses their personal cell phone for valid business calls may seek reimbursement for such calls. The employee should identify all business calls on a bill issued by the cellular carrier and submit it along with an employee reimbursement form approved by their respective supervisor/agency director."

10 County Administrative Policy and Procedures, Chapter 5, Section 2.1, County-Issued Mobile Devices, states that "mobile devices may be issued to employees when an employee’s duties require regular contact with outside vendors or customers while away from the office, or an employee’s duties require the employee to be accessible outside of scheduled or normal working hours where time sensitive decisions/notifications are required."
Budgeting

Our office issued a memorandum of CVB Budget to Actual Review dated January 25, 2016 for fiscal years 2013, 2014, and 2015. During our transition review, we updated the comparison of budget to actual expenditures from our previous memo (ending September 30, 2015) to include Fiscal Year 2016.

We found that the total CVB expenditures were within approved budget for each of the fiscal years reviewed, as shown in Table 2 below.

Table 2 - Budget to Actual Expenditures Comparison (in millions)

<table>
<thead>
<tr>
<th>Budget to Actual Expenditures</th>
<th>Tourist Development Tax - Fund 1070</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>FY 2016</td>
</tr>
<tr>
<td>Total Budget</td>
<td>$29.64</td>
</tr>
<tr>
<td>Less: Reserves</td>
<td>(5.73)</td>
</tr>
<tr>
<td>Operating Budget (Total Budget – Reserves)</td>
<td>23.91</td>
</tr>
<tr>
<td>Actual Expenditures</td>
<td>23.10</td>
</tr>
<tr>
<td>% of Operating Budget Expended</td>
<td>96.6%</td>
</tr>
</tbody>
</table>

Source: AMS (County's Financial System) Detail Listing of Obligations vs Budget (Report ID: A103-XI)

Recommendation: None.

(Commissioner Bogen pulled this item.)

ACTION: (T-10:53 AM) Approved. Commissioner Bogen noted that he will be bringing an item back to the Board on Tuesday, May 23, 2017, with such inquiries as to why full audits have not been performed on departments, as well as why an audit of the Greater Fort Lauderdale Convention & Visitors Bureau was not performed sooner. The Board requested more transparency and communication from the County Auditor's Office, as well as information as to who is looking at checks issued by the County. (Refer to minutes for full discussion.)

VOTE: 9-0.

B. MOTION TO ADOPT County Auditor's Recommendations.

(Commissioner Bogen pulled this item.)

ACTION: (T-10:53 AM) Approved. Commissioner Bogen noted that he will be bringing an item back to the Board on Tuesday, May 23, 2017, with such inquiries as to why full audits have not been performed on departments, as well as why an audit of the Greater Fort Lauderdale Convention & Visitors Bureau was not performed sooner. The Board requested more transparency and communication from the County Auditor's Office, as well as information as to who is looking at checks issued by the County. (Refer to minutes for full discussion.)

VOTE: 9-0.

Attachments

Exhibit 2 - Management's Response