



# Broward County

## Legislation Details (With Text)

<b>File #:</b>	22-599	<b>Version:</b>	1
		<b>Status:</b>	Agenda Ready
		<b>In control:</b>	Finance - Accounting Division
<b>On agenda:</b>	6/7/2022	<b>Final action:</b>	6/7/2022
<b>Title:</b>	MOTION TO FILE following Audit Reports and Examination Report:  A. North Regional Transmission, Treatment and Disposal System of Broward County, Florida, Schedule of Large User Reserve Capacity and Debt Service Allocation and Schedule of Large User Annual Adjustments, Fiscal Year ended September 30, 2021.  ACTION: (T-10:31 AM) Approved.  VOTE: 9-0.  B. Regional Raw Water System of Broward County, Florida, Schedule of Large User Annual Adjustments, Fiscal Year ended September 30, 2021.  ACTION: (T-10:31 AM) Approved.  VOTE: 9-0.  C. Broward County, Florida, Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes, Fiscal Year ended September 30, 2021.  ACTION: (T-10:31 AM) Approved.  VOTE: 9-0.  D. Broward County, Florida, Landfill Management Escrow Account, Schedule of Activity and Balances, Fiscal Year ended September 30, 2021.  ACTION: (T-10:31 AM) Approved.  VOTE: 9-0.  E. Broward County, Florida, Transportation Department, Report of Independent Certified Public Accountants on Applying Agreed-Upon Procedures for Federal Funding Allocation Data (IAS-FFA), Fiscal Year ended September 30, 2021.  ACTION: (T-10:31 AM) Approved.  VOTE: 9-0.  F. Broward County Aviation Department, Report on Passenger Facility Charge Program in Accordance with the Passenger Facility Charge Audit Guide for Public Agencies, Fiscal Year ended September 30, 2021.  ACTION: (T-10:31 AM) Approved.  VOTE: 9-0.		
<b>Sponsors:</b>	FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT		

**Indexes:**

**Code sections:**

**Attachments:** 1. Exhibit 1 - North Regional Schedules, 2. Exhibit 2 - Regional Raw Water System Schedule, 3. Exhibit 3 - Statement of County Funded Court-Related Functions, 4. Exhibit 4 - Landfill Management Escrow Account, Schedule of Activity and Balances, 5. Exhibit 5 - Report of Independent Accountants on Applying Agreed Upon Procedures, 6. Exhibit 6 - Report on Passenger Facility Charge Program

Date	Ver.	Action By	Action	Result
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**Broward County Commission Regular Meeting**

**Director's Name:** George Tablack

**Department:** Finance and Administrative Services **Division:** Accounting

**Information**

**Requested Action**

**MOTION TO FILE** following Audit Reports and Examination Report:

A. North Regional Transmission, Treatment and Disposal System of Broward County, Florida, Schedule of Large User Reserve Capacity and Debt Service Allocation and Schedule of Large User Annual Adjustments, Fiscal Year ended September 30, 2021.

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B. Regional Raw Water System of Broward County, Florida, Schedule of Large User Annual Adjustments, Fiscal Year ended September 30, 2021.

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C. Broward County, Florida, Statement of County Funded Court-Related Functions, Section 29.0085, Florida Statutes, Fiscal Year ended September 30, 2021.

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***VOTE: 9-0.***

D. Broward County, Florida, Landfill Management Escrow Account, Schedule of Activity and Balances, Fiscal Year ended September 30, 2021.

***ACTION: (T-10:31 AM) Approved.***

***VOTE: 9-0.***

E. Broward County, Florida, Transportation Department, Report of Independent Certified Public

Accountants on Applying Agreed-Upon Procedures for Federal Funding Allocation Data (IAS-FFA), Fiscal Year ended September 30, 2021.

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***VOTE: 9-0.***

F. Broward County Aviation Department, Report on Passenger Facility Charge Program in Accordance with the Passenger Facility Charge Audit Guide for Public Agencies, Fiscal Year ended September 30, 2021.

***ACTION: (T-10:31 AM) Approved.***

***VOTE: 9-0.***

### **Why Action is Necessary**

Pursuant to Section 3.4(b) of the Broward County Administrative Code, all reports of the County's External Auditors are to be submitted to the Board and for compliance with Sections 11.45 and 218.39, Florida Statutes.

Compliance with 14 Code of Federal Regulations, Part 158 (Passenger Facility Charge Program); Sections 29.008 and 29.0085, Florida Statutes, (Statement of County Funded Court-Related Functions); Section 62-701.630(5) of the Florida Administrative Code (Landfill Management Escrow Account Schedule); and 49 Code of Federal Regulations, Part 630, Federal Register, January 15, 1993, as presented in the 2021 Reporting Manual (Independent Accountants' Report on Applying Agreed-Upon Procedures).

### **What Action Accomplishes**

Compliance with Section 3.4(b) of the Broward County Administrative Code; 14 Code of Federal Regulations, Part 158; Sections 29.008 and 29.0085, Florida Statutes, Section 62-701.630(5) of the Florida Administrative Code; and 49 Code of Federal Regulations, Part 630, Federal Register, January 15, 1993, as presented in the 2021 Reporting Manual.

### **Is this Action Goal Related**

No

### **Previous Action Taken**

None.

### **Summary Explanation/Background**

THE FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT AND THE ACCOUNTING DIVISION RECOMMEND APPROVAL OF THE ABOVE MOTIONS.

The audits of the North Regional Transmission, Treatment, and Disposal System (Exhibit 1) and the Regional Raw Water System (Exhibit 2) were performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States

of America. The audits were prepared for the purpose of complying with Large User Agreements.

The Statement of County Funded Court-Related Functions (Exhibit 3) was examined in accordance with Attestation Standards established by the American Institute of Certified Public Accountants. The report is in compliance with Sections 29.008 and 29.0085, Florida Statutes.

The Schedule of Activity of the Landfill Management Escrow Account (Exhibit 4) was audited in accordance with auditing standards generally accepted in the United States of America. The report is in compliance with Section 62-701.630(5) of the Florida Administrative Code.

The Independent Accountants Report on Applying Agreed-Upon Procedures for the Broward County Transportation Department (Exhibit 5) reports on procedures applied to the data reported to the Federal Transit Administration (FTA) in the Federal Funding Allocation Statistics form (FFA-10 form) of the Broward County Transportation Department Annual National Transit Database (NTD) 2021 Report. The Independent Accountants Report noted some recommendations to improve internal controls surrounding monthly and quarterly reporting.

The audit of the Aviation Department Passenger Facility Charge Program (Exhibit 6) was performed in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America and in accordance with the Passenger Facility Charge Audit Guide for Public Agencies, issued by the Federal Aviation Administration.

#### **Source of Additional Information**

William O'Reilly, Director, Accounting Division, (954) 357-7212

Douglas Wolfe, Assistant Director, Aviation Department, (954) 359-1029

Ron Thomas, Enterprise Director of Finance, Water and Wastewater Services Division, (954) 831-0710

Tim Garling, Deputy Director, Transportation Department, (954) 357-8361

#### **Fiscal Impact**

##### **Fiscal Impact/Cost Summary**

There is no fiscal impact.