



Broward County

Legislation Text

File #: 21-873, Version: 1

Broward County Commission Regular Meeting

Director's Name: George Tablack

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

Information

Requested Action

MOTION TO FILE following financial statements and Audit Reports:

A. Comprehensive Annual Financial Report, Broward County, Florida, Fiscal Year ended September 30, 2020.

ACTION: (T-11:24 AM) Approved.

VOTE: 9-0.

B. Broward County, Florida, Reports in Accordance with Government Auditing Standards and Chapter 10.550, Rules of the Auditor General of the State of Florida, Fiscal Year ended September 30, 2020.

ACTION: (T-11:24 AM) Approved.

VOTE: 9-0.

C. Broward County Aviation Department, a Major Fund of Broward County, Florida, Financial Statements, Fiscal Years ended September 30, 2020 and 2019.

ACTION: (T-11:24 AM) Approved.

VOTE: 9-0.

D. Annual Financial Report, Port Everglades Department, a Major Enterprise Fund of Broward County, Florida, Fiscal Years ended September 30, 2020 and 2019.

ACTION: (T-11:24 AM) Approved.

VOTE: 9-0.

E. Broward County, Florida, Water and Wastewater Fund, a Major Fund of Broward County, Florida, Financial Statements, Fiscal Years ended September 30, 2020 and 2019.

ACTION: (T-11:24 AM) Approved.

VOTE: 9-0.

F. Housing Finance Authority of Broward County, Florida, Annual Financial Statements, Fiscal Year ended September 30, 2020.

ACTION: (T-11:24 AM) Approved.

VOTE: 9-0.

(A member of the public pulled this item.)

ACTION: (T-11:40 AM) The Board reconsidered this item to allow a member of the public to speak. (Refer to minutes for full discussion.)

VOTE: 9-0.

ACTION: (T-11:40 AM) Following discussion, the Board directed staff to work with the member of the public who pulled this item to find housing, as well as asked that staff look for other resources to assist the member of the public's children as well as assistance with educational resources. In addition, the Board requested that staff look at ideas to help encourage landlords to accept monies for persons in need of rental assistance. County Administration will provide the Board with an update later today as well as later this week. (Refer to minutes for full discussion.)

VOTE: 9-0.

G. Broward County, Florida, Transportation Surtax Program, Special Purpose Financial Statements, Fiscal Year ended September 30, 2020.

ACTION: (T-11:24 AM) Approved.

VOTE: 9-0.

Why Action is Necessary

Pursuant to the Broward County Administrative Code, Section 3.4(b), 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.

What Action Accomplishes

Compliance with Broward County Administrative Code, Section 3.4(b), and Sections 11.45 and 218.39, Florida Statutes.

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 Broward County Comprehensive Annual Financial Report (Annual Report) (Exhibit 1) is an audit of the governmental activities, business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended September 30, 2020. The audit was conducted 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.

In accordance with Government Auditing Standards and Chapter 10.550, Rules of the Auditor General of the State of Florida for the year ended September 30, 2020 for Broward County, the reports are attached as Exhibit 2. This document includes the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements performed in accordance with Government Auditing Standards, the Independent Accountant's Report pertaining to compliance with the requirements of Section 218.415, Florida Statutes, the Independent Accountant's Report pertaining to compliance of Sections 365.172 and 365.173, Florida Statutes, and the Independent Auditor's Management Letter. No findings were reported in the Management Letter.

The Aviation Department, the Port Everglades Department, and the Water and Wastewater Fund Financial Statements (Exhibits 3, 4, and 5, respectively) were audited 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. These reports include the Independent Auditor's Report on Internal Controls over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements performed in accordance with Government Auditing Standards. No findings were reported for the Aviation Department, the Port Everglades Department or the Water and Wastewater Fund.

The Housing Finance Authority, Broward County, Florida, Financial Statements (Exhibit 6) was audited 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. The report includes the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements performed in Accordance with Governmental Standards and an Independent Accountant's Report pertaining to compliance with the requirements of Section 218.415, Florida Statutes. The report also includes a Management Letter. No findings were reported for the Housing Financial Authority.

The Broward County Transportation Surtax Program Special Purpose Financial Statements (Exhibit 7) was audited 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.

Source of Additional Information

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

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

Leah Brasso, Enterprise Director of Finance, Port Everglades Department, (954)-468-3513

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

Fiscal Impact

Fiscal Impact/Cost Summary

There is no fiscal impact.