



Audit of
Grant Agreement with the
Performing Arts Center Authority
Office of the County Auditor
Audit Report

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

Audit Conducted by:
Kathie-Ann Ulett, CPA, CFE, Deputy County Auditor
Jed Shank, CPA, CIA, CFE, CISA, CCA, Audit Manager
Francine Johnson, Staff Auditor

Report No. 25-25

September 24, 2025



OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

September 24, 2025

Honorable Mayor and Board of County Commissioners

Pursuant to the Fiscal Year 2025 Annual Audit plan, we have conducted our audit of the "Tri-Party Grant Agreement Among Broward County, City of Fort Lauderdale, and Performing Arts Center Authority for Grant Funding of PACA's Operations (PACA)" (Agreement). Our audit objective was to determine whether the County and PACA are compliant with the Agreement.

We conclude that the County and PACA are compliant with the Agreement. Opportunities for Improvement are included in the report.

The County Auditor, Bob Melton, is a member of the PACA Finance Committee, and desires not to impair independence in any way, and therefore has elected not to participate in this audit. Consequently, the audit was conducted under my supervision and direction.

We appreciate the cooperation and assistance provided by the Broward County Cultural Division and the Performing Arts Center Authority throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Kathie-Ann Ulett".

Kathie-Ann Ulett
Deputy County Auditor

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Kevin Kelleher, Deputy County Administrator
Sandy Michael-McDonald, Assistant County Administrator
Phillip Dunlap, Director, Cultural Division

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INTRODUCTION

The Office of the County Auditor conducts audits of Broward County's (County) 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.

Scope and Methodology

We conducted an audit of the "Tri-Party Grant Agreement Among Broward County, City of Fort Lauderdale, and Performing Arts Center Authority for Grant Funding of PACA's Operations (PACA)" (Agreement).

Our audit objectives were to determine whether:

1. The County and PACA are compliant with the Agreement.
2. Other Opportunities for Improvement exist.

To determine whether the County and PACA are compliant with the Agreement, we conducted interviews with the Broward County Cultural Division's management and staff, PACA's management, PACA's independent external auditors, and other County staff; analyzed financial records including invoices and financial statements; and reviewed contract requirements and services provided under the Agreement.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards except for the requirement for an external peer review which is planned for the current fiscal year. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was from October 1, 2023, to March 31, 2025. However, transactions, processes, and situations reviewed were not limited by the audit period.

The County Auditor, Bob Melton, is a member of the PACA Finance Committee, and desires not to impair independence in any way, and therefore has elected not to participate in this audit.

Consequently, the audit was conducted under the supervision and direction of Kathie-Ann Ulett, Deputy County Auditor.

Overall Conclusion

We conclude that the County and PACA are compliant with the Agreement. Opportunities for Improvement are included in the report.

Background

The Performing Arts Center Authority (PACA)

PACA is an independent special district governmental unit, established in 1984 by a special act of the Florida Legislature (Chapter 84-396, as amended and codified in Chapter 2005-335), to promote, construct and operate facilities for holding cultural, tourism related, promotional, civic, recreational, or similar events or activities. PACA's Board of Directors consists of thirteen members. The Board of County Commissioners of Broward County appoints five members, the City Commission of Fort Lauderdale appoints two members, the Broward Performing Arts Foundation appoints four members, and the Board of Directors of the Downtown Development Authority of the City of Fort Lauderdale and the School Board of Broward County each appoint one member. PACA's activities are primarily conducted through the Broward Center for the Performing Arts.

The Broward Performing Arts Foundation, Inc. (Foundation)

The Broward Performing Arts Foundation, Inc. (Foundation) is a legally separate, tax-exempt organization. It acts primarily as a fund-raising organization that receives gifts and bequests, administers those resources, and disburses payments to or on behalf of PACA for support of PACA's programs as well as other charitable, religious, scientific, or educational purposes. Although PACA does not control the timing or amount of receipts from the Foundation, the Foundation's restricted resources can primarily be used by PACA and for the benefit of PACA. The Foundation's Board of Directors consists of thirty-two members, of which five are also members of PACA's Board of Directors. Consequently, and for financial reporting purposes, the Foundation is considered a component unit of PACA and is discretely presented in PACA's financial statements. As of September 30, 2024, the Foundation's endowment fund totaled \$16.9 million.

The Broward Center for the Performing Arts (Broward Center)

The Broward Center for the Performing Arts (Broward Center) is located in Fort Lauderdale on the New River, anchoring the west end of the Fort Lauderdale Arts and Entertainment District. The Broward Center, which opened in February 1991, includes a 2,658-seat main theater, a 584-seat small theater, a 200-seat multi-purpose facility, a 200-seat banquet

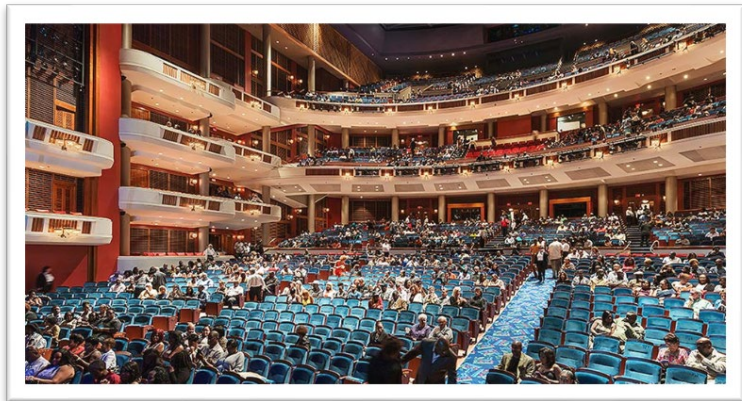


Broward Center

facility, and an arts education center with a 150-seat theater and a 65-seat bistro. The Broward Center also manages The Parker, an historic 1,147-seat venue in downtown Fort Lauderdale, the Rose & Alfred Miniaci Performing Arts Center on the main campus of Nova Southeastern University, and the Aventura Arts & Cultural Center in Miami-Dade County.

Operations and Events

In fiscal year 2024, PACA hosted or presented 1,027 performances and events, which were attended by more than 612,000 attendees at the Broward Center and its affiliated venues. Broward Center's education programs engaged more than 120,000 students of all ages through a variety of classes, workshops and performances. Programs ranged from “Mommy and Me” classes, to the Student Enrichment in the Arts (SEAS) program, with Broward County Public School students, to adult acting and singing classes.



Au Rene Theater (Main Theater) within the Broward Center

Financial Results of Operations

PACA’s annual operating budget is over \$60 million. As shown in Figure 1, PACA generated surpluses of \$2.8 million and \$4.5 million in fiscal years 2024 and 2023, respectively, and realized a deficit of \$300,000 in fiscal year 2022.

Figure 1 – Financial Results of Operations
(excluding depreciation expense, capital contributions, and other miscellaneous)

	2024	2023	2022
Operating Revenues	\$ 63,152,486	\$ 64,169,206	\$ 42,375,294
Operating Expenses	<u>61,321,269</u>	<u>60,366,164</u>	<u>42,471,035</u>
Operating Income (Loss)	1,831,217	3,803,042	(95,741)
Investment Gain, Interest Income and Expense	<u>1,043,698</u>	<u>710,951</u>	<u>(217,722)</u>
Surplus (Deficit)	\$ 2,874,915	\$ 4,513,993	\$ (313,463)

Source: Office of the County Auditor Summary of PACA Financial Statements.

The Tri-Party Agreement Grant Agreement

The “Tri-Party Agreement Grant Agreement Among Broward County, City of Fort Lauderdale, and Performing Arts Center Authority for Grant Funding of PACA’s Operations” (Agreement) provides grant funds and In-kind services from Broward County (County) and the City of Fort Lauderdale (City) for a term of three years, ending September 30, 2025, plus two one-year optional extensions. The annual contributions, \$950,000 from the County and a maximum of \$300,000 of net parking garage revenues from the City are to be used for operational expenses for the Broward Center. The County provides In-kind legal services, not to exceed 500 hours per year, and the City provides In-kind landscape maintenance of at least \$30,000 annually in addition to reimbursement of a maximum of \$24,000 annually for waste removal expenses paid by PACA.

The Agreement states that “PACA shall provide the operation of a world-class performing arts center and deliver a full season of arts events, performances, and education programs which may include, but not be limited to: Broadway performances, ballet performances, symphonies, operas, concerts, local performances, summer camps, school performances, and talk backs.”

As additional consideration for the grant payments, PACA provides 1,250 complimentary performance tickets per year to non-profits, social service agencies, community organizations and schools in Broward County (1,000 tickets) and in the City of Fort Lauderdale (250 tickets) that serve residents who might not otherwise have the opportunity to attend a live performance at PACA’s theaters.

PACA also provides in-theater rent credits to the County and City, \$50,000 and \$15,000 per year, respectively, for the following Center facilities: Au-Rene Theater; Amaturo Theater; and Abdo New River Room and JM Family Studio Theater.

The Agreement is administered by the Broward County Cultural Division.

OPPORTUNITIES FOR IMPROVEMENT

Our audit disclosed certain policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, the Opportunities for Improvement presented in this report may not be all-inclusive of areas where improvement may be needed.

1. The County Should Evaluate Alternative Funding Sources for the Agreement.

Under the Agreement, Broward County (County) pays the Performing Arts Center Authority (PACA) \$950,000 per year. These payments are made from the County's General Fund. General Fund revenue sources, primarily consisting of local property taxes, are unrestricted and used for core government programs, each having competing funding needs. We identified Tourist Development Tax (TDT) as a potential alternative source of funding for the Agreement.

In accordance with Section 125.0104, Florida Statutes, permitted use of TDT funds include to "improve, maintain, operate, or promote" facilities like the Broward Center for the Performing Arts (Broward Center), since it is publicly owned and/or operated by a nonprofit organization, provided the funds directly and primarily promote tourism. Specifically, Section 125.0104, Florida Statutes, "*Tourist development tax; procure for levying; authorized uses; referendum; enforcement*", Section 5 "*Authorized Use of Revenue*", states:

" (a) All tax revenues received pursuant to this section by a county imposing the tourist development tax shall be used by that county for the following purposes only:

*1. To acquire, construct, extend, enlarge, remodel, repair, **improve, maintain, operate, or promote** one or more:*

*a. **Publicly owned and operated** convention centers, sports stadiums, sports arenas, coliseums, or **auditoriums** within the boundaries of the county or subcounty special taxing district in which the tax is levied;*

***Auditoriums that are publicly owned but are operated by organizations that are exempt from federal taxation pursuant to 26 U.S.C. s. 501(c)(3) and open to the public, within the boundaries of the county or subcounty special taxing district in which the tax is levied; ..."** (emphasis added)*

The Statute expressly forbids the use of TDT funds for any use that is not expressly permitted by the Statute.

The use of TDT Funds for purposes of funding PACA, which are clearly aligned by Statute would allow the use of available General Fund dollars for other priorities.

We recommend management evaluate the use of TDT Funds as a funding source for the Agreement and any needed resulting amendments to the Agreement.

2. PACA's Annual Audited Financial Statements Should Address Whether PACA Used County Funds in Accordance with the Agreement.

PACA is required to obtain an annual audit containing an audit opinion for the overall financial statements as well as an opinion specific to the Agreement. According to Article 7 of the Agreement: PACA is required to "...prepare and submit an annual financial report..."; "The financial statements..., accounts, and records of PACA shall be audited annually by an independent certified public accountant licensed in the State of Florida."; and "The audit report shall contain ... an opinion that the funds received have been expended in accordance with the terms of [the] Agreement."

PACA's annual audit report does not contain an audit opinion that the funds received have been expended in accordance with the terms of the Agreement. While the audit report includes an overall audit opinion stating "...the financial statements...present fairly, in all material respects, the respective financial position of...[PACA]...", the opinion is not sufficient to ensure the County's subsidy has been expended in accordance with the terms of the Agreement.

The audit opinion for the overall financial statements does not provide adequate assurance that the funds received from the County have been expended in accordance with the terms of the Agreement. Audit procedures necessary to render an overall opinion for the financial statements are designed to ensure fair and accurate presentation based on the materiality of the overall financial statements and not materiality on the specific funds received from the County, which would be significantly less. The audit procedures necessary to render an overall opinion may be designed with higher materiality thresholds for error.

Insufficient accountability regarding the assurance that County subsidies have been expended in accordance with the terms of the Agreement may lead to inappropriate use of County funds.

Because of the specific and limited matter of the additional required opinion per the Agreement, it may be provided as an "examination" (rather than an "audit") in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). PACA

currently receives such an opinion for a different subject matter, and it is included within PACA's annual financial statements. Therefore, providing such an opinion is common and feasible to perform.

The Agreement could be more specific as to the requirements for the additional opinion and include language specifying a separate opinion of an Independent Certified Public Accountant in accordance with attestation standards established by the AICPA.

We recommend management:

- A. Direct PACA to include, within the annual financial statements, beginning with fiscal year 2025, an opinion of an Independent Certified Public Accountant in accordance with attestation standards established by the AICPA that the funds received have been expended in accordance with the terms of the Agreement.
- B. For future agreements, amendments, or renewals, include language to specify that the opinion should be in accordance with attestation standards established by the AICPA.

3. PACA Should Ensure That Subcontractor Insurance Policies Include the County as an Additional Insured.

PACA's subcontractor agreements do not require that Broward County be named as additional insured in their insurance policies. As a result, the County may be exposed to unanticipated insurance liability from subcontractors. The Agreement states "If PACA contracts with a Subcontractor to provide any of the Services set forth herein, PACA shall require that each Subcontractor procure and maintain insurance coverage that adequately covers each Subcontractor's exposure based on the Services provided by that Subcontractor. PACA must ensure that all Subcontractors name "Broward County" and "City of Fort Lauderdale" as additional insureds and certificate holders under the applicable insurance policies. PACA shall not permit any Subcontractor to provide Services until the insurance requirements of the Subcontractor under this section are met."

According to PACA's management, enforcing and monitoring this requirement for each subcontractor may be administratively burdensome for PACA and the subcontractors. In consultation with the County Attorney's Office and Risk Management Division, this requirement may be able to be waived on a case-by-case basis, depending on the specific circumstances of the service provided and other factors.

We recommend management require PACA to comply with the subcontractor insurance requirements per the Agreement; If there are any sub-agreements that would require a deviation from the terms of the Agreement, request a written approval from Risk Management.

4. Additional Clarification and Tracking of Complimentary Tickets are Needed.

The Agreement needs to better clarify what constitutes as an eligible distribution of a complimentary ticket and PACA needs improved tracking to identify complimentary tickets by recipient type.

The Agreement states “PACA will provide a minimum of [1,250] complimentary tickets [1000 for County, 250 for Fort Lauderdale (City)] per year during the Term for performances at the Center or its affiliated venues to non-profits, social service agencies, community organizations, and schools in Broward County [in Fort Lauderdale for City’s portion] that serve residents who might not otherwise have the opportunity to attend a live performance at PACA’s theaters. Tickets will be based on the availability and discretion of PACA.”

PACA provided a listing of 2,652 complimentary tickets distributed, as compared to the required 1,250 (1,000 for County and 250 for the City). However, we noted the following:

- A. The Agreement does not clearly define the term “complimentary tickets” and the manner in which they should be used. It does not expressly prohibit use by the receiving organization’s staff, nor does it expressly state that the tickets must be provided to the receiving organization’s program participants. Based on a limited sample, we noted that of 20 tickets provided to one organization for two events, 5 tickets were used by the receiving organization’s staff and their family member guests. This type of usage may not meet the intent of the Agreement and, therefore, not qualify toward the 1,250 complimentary ticket requirement.
- B. PACA should enhance its tracking of complimentary tickets. As stated above, PACA provided a listing of 2,652 complimentary tickets distributed, as compared to the required 1,250. PACA does not track the final recipient or distinguish which of these complimentary tickets meet the requirements of the Agreement (for example, a ticket used by a receiving organization’s staff or a ticket used by a receiving organization’s program participant who might not otherwise have the opportunity to attend a live performance at PACA’s theaters).

As a result, tickets may not be distributed and used as intended. Additional clarification and tracking of complimentary tickets are needed to meet the requirements of the Agreement.

We recommend management:

- A. Update the Agreement to clearly define the term “complimentary tickets” and the manner in which they should be used.
- B. Direct PACA to update its reporting of complimentary tickets to distinguish between complimentary tickets, as required by the Agreement, and other complimentary tickets provided as part of PACA’s ability and intent to support the performing arts throughout Broward County but may not meet the requirements of the Agreement.

5. The County Should Better Utilize or Renegotiate the Facility Rent Credit Benefit.

The County underutilized theater rent credits provided in the Agreement. The Agreement states that “PACA will provide County with Fifty Thousand Dollars (\$50,000) of theater-rent credits annually...”. However, of the \$50,000 in available rent credits each year, the County used zero in fiscal year 2023, \$4,000 in fiscal year 2024, and \$4,800 for the first 6 months of fiscal year 2025 (as of March 31, 2025). Figure 2 shows the detail of usage.

Figure 2 – Facility Rent Credit Usage

	Date	Facility	Applied Rent Credits
2023	None	None	\$0
2024	October 23-24, 2023	Porter Riverview Ballroom	\$4,000
2025*	October 23-24, 2024	Porter Riverview Ballroom	\$4,000
	January 7, 2025	Abdo New River Room	\$800

Source: Office of the County Auditor Summary of Facility Rent Credit Usage

* First six months of fiscal year 2025 through March 31, 2025

As a result, the facilities are not being fully utilized, and the County is not benefiting from a negotiated consideration within the Agreement.

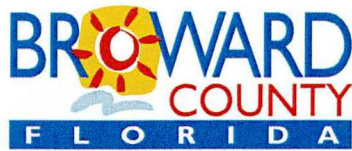
Based on discussions with Cultural Division staff, processes are not in place to ensure that County agencies are adequately notified of this benefit. Staff also noted that the facility rental credits do not cover other facility usage costs such as audio/visual support and other event support costs, which may be limiting factors when budgeting an event. County agencies may have access to existing County facilities and resources for conducting events which would not necessitate the use of the Performing Arts Center. Therefore, further review should be performed of whether

the benefit can be more fully utilized and/or whether the benefit should be revised or renegotiated.

We recommend management:

- A. Ensure that County agencies are aware of the available facility rent credit benefit and continue to monitor its utilization.
- B. Evaluate whether additional revisions to the rent credit consideration in the Agreement should be negotiated.

MANAGEMENT'S RESPONSE



SANDY-MICHAEL MCDONALD, Assistant County Administrator

115 S. Andrews Avenue, Room 409 • Fort Lauderdale, Florida 33301 • 954-357-7322 • FAX 954-357-7360

MEMORANDUM

DATE: September 23, 2025

TO: Kathie-Ann Ulett, Deputy County Auditor

FROM: Sandy-Michael McDonald, Assistant County Administrator *SM*

SUBJECT: Management Response to County Auditor's Report – Tri-Party Grant Agreement with the Performing Arts Center Authority

The Broward County Cultural Division (BCD) and County Administration have reviewed the above referenced Performing Arts Center Authority (PACA) Tri-Party Grant Agreement Audit and submit the following as Management's response.

Please see attached for PACA's response, which was received by the Cultural Division on August 15, 2025.

The purpose of the audit was to determine whether the County and PACA are compliant with the Agreement. Management concurs with the Audit Report's overall conclusion that the County and PACA are compliant with the Agreement. Management also concurs, in whole or in part, with the five (5) opportunities for improvement included in the Audit Report.

Below are Management's responses to each of the five (5) "Opportunities for Improvement".

Opportunity for Improvement 1. The County Should Evaluate Alternative Funding Sources for the Agreement. We recommend management:

- A. Evaluate the use of Tourist Development Tax (TDT) Funds as a funding source for the Agreement and any needed resulting amendments to the Agreement.

RESPONSE: Management concurs. In consultation with County Administration and the Office of Management and Budget, BCD will explore the use of TDT Funds as a funding source for the Agreement. If this decision is made, BCD will coordinate with the County Attorney's Office (CAO) to ensure legal sufficiency. Including by drafting any necessary amendments to the Agreement.

Opportunity for Improvement 2. PACA's Annual Audited Financial Statements Should Address Whether PACA Used County Funds in Accordance with the Agreement. We recommend management:

- A. Direct PACA to include, within the annual financial statements, beginning with fiscal year 2025, an opinion of an Independent Certified Public Accountant in accordance with attestation standards established by the American Institute of Certified Public

Accountants (AICPA) that the funds received have been expended in accordance with the terms of the Agreement.

RESPONSE: *Management concurs.* The agreement includes the contractual requirement that the annual audit report include “an opinion that the funds received have been expended in accordance with the terms of this Agreement.” (Section 7.4) The BCD will direct PACA to comply with this contract requirement in their annual financial statements beginning with fiscal year 2025, and all subsequent annual audit reports.

- B. For future agreements, amendments, or renewals, include language to specify that the opinion should be in accordance with attestation standards established by the AICPA.

RESPONSE: *Management concurs.* A separate agreement with PACA and applicable state law both require an annual audit in accordance with auditing standards established by the Florida Auditor General, which include AICPA auditing standards; that agreement permits up to four additional “special audits” at no additional cost where required by contract. BCD will coordinate with the County Auditor’s Office to determine whether this opinion should be requested as a “special audit,” included in the required annual audit pursuant to AICPA auditing standards, or to identify any lower AICPA attestation standards that should be permitted for this opinion; based upon that determination, BCD will coordinate with the CAO to incorporate any modified obligations in future grant funding agreements, amendments, and renewals with PACA.

Opportunity for Improvement 3. PACA Should Ensure That Subcontractor Insurance Policies Include the County as an Additional Insured. We recommend management:

- A. Require PACA to comply with the subcontractor insurance requirements per the Agreement; If there are any sub-agreements that would require a deviation from the terms of the Agreement, request written approval from Risk Management.

RESPONSE: *Management partially concurs.* While Management agrees that PACA should comply with the subcontractor insurance requirements per the Agreement, Management also recognizes that PACA utilizes 100+ subcontractors and that a “one-size-fits-all” approach may be the right approach depending on the nature of the relationship between PACA and certain subcontractors.

BCD will direct PACA to categorize subcontractors based on similar services provided to PACA, and work with Broward County’s Risk Management Division to obtain the appropriate insurance/ insurance waivers.

Opportunity for Improvement 4. Additional Clarification and Tracking of Complimentary Tickets are Needed. We recommend management:

- A. Update the Agreement to clearly define the term “complimentary tickets” and the manner in which they should be used.

RESPONSE: *Management concurs.* The Agreement is intended to reflect the BCD policy decision to specify the minimum number of complimentary tickets, the eligible

recipients, and PACA's discretion in distribution. BCD will seek to clarify eligible recipients. While management concurs that the term "complimentary tickets" and their intended use could be more restrictive, management recognizes PACA's limitations in tracking the use of complementary tickets in every case.

- B. Direct PACA to update its reporting of complimentary tickets to distinguish between complimentary tickets, as required by the Agreement, and other complimentary tickets provided as part of PACA's ability and intent to support the performing arts throughout Broward County but may not meet the requirements of the Agreement.

RESPONSE: *Management concurs.* BCD will direct PACA to update its reporting of complimentary tickets to distinguish between complimentary tickets, as required by the Agreement, and other complimentary tickets provided throughout Broward County, but not required by the Agreement.

Opportunity for Improvement 5. The County Should Better Utilize or Renegotiate the Facility Rent Credit Benefit. We recommend management:

- A. Ensure that County agencies are aware of the available facility rent credit benefit and continue to monitor its utilization.

RESPONSE: *Management concurs.* BCD will ensure County Agencies and County Commissioners are aware of the available facility rent credit and continue to monitor its utilization.

- B. Evaluate whether additional revisions to the rent credit consideration in the Agreement should be negotiated.

RESPONSE: *Management concurs.* While having a facility rent credit is a useful benefit, the County's use of PACA facilities outlined in the Agreement necessitates other expenses that make the utilization of the facility rent credit difficult for County purposes. BCD will work with County Administration to evaluate the facility rent credit benefits as an appropriate deliverable in the Agreement and explore other potential alternatives with PACA to be incorporated in future Agreements.

Thank you for the opportunity to respond and provide Management's comments to the Audit. If there are any additions, deletions/omissions, or other changes or modifications to Management's response, please provide us with the opportunity to review prior to issuance. Should you have any questions, please do not hesitate to contact me.

CC: Monica Cepero, County Administrator
Kevin Kelleher, Deputy County Administrator
Phillip Dunlap, Director, Cultural Division
Amanda Covach, Assistant Director, Cultural Division
Paul Grewal, Business Manager, Cultural Division
Bob Melton, County Auditor
Jed Shank, Audit Manager