



Follow-up Review of Audit of Bulk and Break Bulk Revenues at Port Everglades

Office of the County Auditor

Follow-up Review

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OFFICE OF THE COUNTY AUDITOR

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September 17, 2025

Honorable Mayor and Board of County Commissioners

We conducted a Follow-up Review of our Audit of Bulk and Break Bulk Revenues at Port Everglades (Report No. 24-19) dated June 05, 2024. The objective of our follow-up review was to determine the implementation status of our previous recommendations.

We conclude that of the three recommendations in the original audit report, all three recommendations were implemented. We commend management for implementing our recommendations. The status of each of our recommendations is presented in this follow-up report.

Please be advised that the information presented herein is not considered an audit in accordance with Generally Accepted Governmental Auditing Standards. Had we conducted an audit, we may have identified additional findings and concerns.

We appreciate the cooperation and assistance provided by the Port staff throughout our review process.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Kevin Kelleher, Deputy County Administrator
Michael Ruiz, Assistant County Administrator
Isami Ayala-Collazo, Assistant County Administrator
Joseph Morris, Chief Executive Officer/Director, Port Everglades Department
Glenn Wiltshire, Deputy Director, Port Everglades Department

Broward County Board of County Commissioners

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IMPLEMENTATION STATUS SUMMARY

Implementation Status of Previous Recommendations from the Audit of Bulk and Break Bulk Revenues at Port Everglades

Rec. No.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1	We recommended management require submission of supporting documentation along with Vessel Cargo Reports and ensure that data from supporting documentation reconciles with quantities and weights of Bulk and/or Break Bulk cargo reported on Vessel Cargo Reports.	✓			
2.A	We recommended management review supporting documentation to verify quantities and weights of Bulk and/or Break Bulk cargo reported on Vessel Cargo Reports by vessel agents or approved vessel representatives. Such review can be performed on a sampling basis.	✓			
2.B	We recommended management investigate vessel visits with material variances identified through the review and determine if the variances result in any improper billings to the Port.	✓			

INTRODUCTION

Scope and Methodology

The Office of the County Auditor 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.

We conducted a Follow-up Review of our Audit of Bulk and Break Bulk Revenues at Port Everglades (Report No. 24-19) dated June 05, 2024. The objective of our follow-up review was to determine the implementation status of our previous recommendations.

Please be advised that the information presented herein is not considered an audit in accordance with Generally Accepted Governmental Auditing Standards. Had we conducted an audit, we may have identified additional findings and concerns.

Our follow-up review included such tests of records and other procedures, as we considered necessary in the circumstances. The review period was October 1, 2024, through July 31, 2025. However, transactions, processes, and situations reviewed were not limited by the review period.

Overall Conclusion

We conclude that of the three recommendations in the original report, all three recommendations were implemented. We commend management for implementing our recommendations. The status of each of our recommendations is presented in this follow-up report.

OPPORTUNITIES FOR IMPROVEMENT

This section reports actions taken by management on the Opportunities for Improvement in our previous audit. The issues and recommendations herein are those of the original audit, followed by the implementation status of the recommendations.

1. Adequate Supporting Documentation Should Have Been Submitted with Vessel Cargo Reports to Verify Quantities and Weights Reported for Bulk and Break Bulk Cargo Wharfage.

During our original audit, we found that 10 out of the 20 vessel visits reviewed during Fiscal Year 2023 did not include submission of supporting documentation to verify quantities and weights of Bulk and/or Break Bulk cargo reported on the Vessel Cargo Reports (VCR). Additionally, through our review of the supporting documentation for the 10 vessel visits subsequently obtained from associated vessel agents upon request, we identified some misclassification and misreporting errors, as further discussed in Opportunities for Improvement No.2.

We recommended management require submission of supporting documentation along with Vessel Cargo Reports and ensure that data from supporting documentation reconciles with quantities and weights of Bulk and/or Break Bulk cargo reported on Vessel Cargo Reports.

Implementation Status: Implemented.

2. Port's Review and Reconciliation Procedures for Bulk and Break Bulk Cargo Wharfage Revenues Should Have Been Enhanced.

During our original audit, we reviewed supporting documentation for a total 20 vessel visits during Fiscal Year 2023. For 1 out of 10 samples selected for Break Bulk cargo, we identified variances in weights of Break Bulk cargo reported on the VCR and amounts from the supporting documentation obtained from vessel agent. For 1 out of 10 samples selected for Bulk cargo, we identified a reporting error on part of vessel agent/representative, where reported cargo was misclassified as Bulk instead of Break Bulk causing reported weights to be billed at lower rates. As a result, additional revenues were collected for both instances.

We recommended management:

- A. Review supporting documentation to verify quantities and weights of Bulk and/or Break Bulk cargo reported on Vessel Cargo Reports by vessel agents or approved vessel representatives. Such review can be performed on a sampling basis.
- B. Investigate vessel visits with material variances identified through the review and determine if the variances result in any improper billings to the Port.

Implementation Status:

- A. **Implemented.**
- B. **Implemented.**