



Follow-up Review of Audit of Highway and Bridge Maintenance Division's Oakland Park Blvd Bridge Rehabilitation Project

Office of the County Auditor

Follow-up Review

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OFFICE OF THE COUNTY AUDITOR

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July 29, 2025

Honorable Mayor and Board of County Commissioners

We have conducted a Follow-up Review of our Audit of the Highway and Bridge Maintenance Division's Oakland Park Blvd Bridge Rehabilitation Project (Report No. 23-04). The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of the five recommendations in the original report, all five recommendations were implemented. We commend management for the implementation of 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 Highway and Bridge Maintenance Division 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
Dr. Kimm Campbell, Deputy County Administrator
Kevin Kelleher, Assistant County Administrator
Trevor Fisher, Director, Public Works Department
Anh Ton, Director, Highway and Bridge Maintenance Division

Broward County Board of County Commissioners

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IMPLEMENTATION STATUS SUMMARY

Implementation Status of Previous Recommendations from our Audit of the Highway and Bridge Maintenance Division's Oakland Park Blvd Bridge Rehabilitation Project

Rec. No.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.A	We recommended management consider other procurement methods for large projects such as soliciting projects individually, soliciting projects in groups with awards by individual project, and/or maintaining a "library" of continuing service agreements with multiple contractors or multiple master agreement / open end contracts.	✓			
1.B	We recommended management establish procedures when using open end / master agreements, for any estimated project quantities that substantially exceed quantities per the agreement, to perform additional cost analysis to validate the overall competitive pricing of the project and, if applicable, re-evaluate the selected procurement method.	✓			
2.A	We recommended management establish procedures to ensure that bid items accurately reflect the work performed.	✓			

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Division's Oakland Park Blvd Bridge Rehabilitation Project

Rec. No.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
2.B	We recommended management establish procedures to ensure work methodologies to be performed are reflected within open-ended / master agreements or solicited through project specific bids.	✓			
3	We recommended management establish procedures to prepare in-house estimates using competitive market prices that are determined independently from the contractors open-end bid price.	✓			

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 the Highway and Bridge Maintenance Division's Oakland Park Blvd Bridge Rehabilitation Project (Report No. 23-04) administered by the Highway and Bridge Maintenance Division. The objective of our review was to determine the implementation status of 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 review procedures, as we considered necessary in the circumstances. The follow-up testing was performed for the period of November 30, 2022, through May 7, 2025. However, transactions, processes, and situations reviewed were not limited by the review period.

Overall Conclusion

We conclude that of the five recommendations in the original report, all five recommendations were implemented. We commend management for the implementation of 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 status of the recommendations.

1. Procurement Methods Other Than Open-end / Master Price Agreements Should Have Been Used for Significant Projects.

During our prior audit, we noted that the use of the existing open-ended / master price agreements (Agreement) did not adequately provide for the competitive solicitation of the Oakland Park Blvd Bridge Rehabilitation (OPBR) Project. The OPBR Project was a larger scale project, initiated at an estimated cost of \$4,920,083 which is a significant amount for utilization of an open-ended / master price agreement. Open-ended / master price agreements are more conducive to smaller projects that are not efficient to procure individually. Although County policies do not limit the dollar amount of projects that can be completed with an open-ended / master price agreement, larger construction projects benefit from the competitive advantage of individual project-specific solicitations.

We further noted that the OPBR Project utilized a significant portion of available funding under the Agreement which further warranted the OPBR Project having an individualized solicitation.

We recommended management:

- A. Consider other procurement methods for large projects such as soliciting projects individually, soliciting projects in groups with awards by individual project, and/or maintaining a "library" of continuing service agreements with multiple contractors or multiple master agreement / open end contracts.
- B. Establish procedures that when using open end / master agreements, for any estimated project quantities that substantially exceed quantities per the agreement, to perform additional cost analysis to validate the overall competitive pricing of the project and, if applicable, re-evaluate the selected procurement method.

Implementation Status:

A. **Implemented.**

B. **Implemented.**

2. Additional Costs Associated with an Alternative Work Methodology to Maintain Traffic Flow was not Clearly Reflected Within the Estimates or Properly Procured.

During our prior audit, we noted that in completing the OPBR project, the Highway and Bridge Maintenance Division used an alternative innovative construction technique that allowed for work to be performed under the bridge to minimize interruptions to traffic flow. While this approach was vetted and appeared appropriate, it resulted in the use of bid items and quantities which were not contemplated in the original competitively solicited procurement and resulting Agreement. The costs were contained within existing bid items within the Agreement that did not accurately reflect the work performed.

The construction techniques that allowed for effective under bridge work were not contemplated by the Agreement, and given this significant change in construction methodology, this project work and approach should have been competitively solicited under a new or revised procurement.

We recommended management:

A. Establish procedures to ensure that bid items accurately reflect the work performed.

B. Establish procedures to ensure work methodologies to be performed are reflected within open-ended / master agreements or solicited through project specific bids.

Implementation Status:

A. **Implemented.**

B. **Implemented.**

3. Project Estimates Should Have Used Independently Determined Competitive Market Prices.

During our prior audit, we noted that Management's estimate of the OPBR Project cost did not use independently determined cost estimates, which could have assisted Management in its decision to utilize the Agreement, or another procurement method. In-house estimates, prepared by knowledgeable sources, should have been developed for each project using competitive market prices that were determined independently from the contractors open-end bid price.

We recommended management establish procedures to prepare in-house estimates using competitive market prices that determined independently from the contractors open-end bid price.

Implementation Status: Implemented.