

**ITEM #33**

**ADDITIONAL MATERIAL  
10:00 A.M. REGULAR MEETING  
FEBRUARY 10, 2015**

**SUBMITTED AT THE REQUEST OF  
OFFICE OF COUNTY AUDITOR**




**Office of the County Auditor**

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

February 6, 2015

To: Mayor and Members, Board of County Commissions

From: Evan A. Lukic, County Auditor 

Subject: County Auditor's Report - Revenue Collection and Reporting Bridges Everglades, LLC – Everglades Holiday Park Agenda Item #33 Board Meeting of February 10, 2015

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We recommend the Board direct the County Administrator not to proceed with any actions which would discontinue or diminish the contractual requirement for an annual special audit report of all revenues from the operation of the Concession Services under the agreement.

Basis for recommendation:

- A) The Additional Information section of Management's Response includes reference to agreement by Bridges to utilize the RecTrac point of sale system with the understanding that the annual independent audit will no longer be required. The use of the RecTrac system is in no way a substitute for an audit.
- B) A reduction of auditing requirements is inappropriate given the deficiencies noted in our report related to Bridges' accounting, reporting and control of revenues resulting in underreporting of fees due to the County.
- C) Given that reported concession revenues exceeded \$6,000,000 for the year ended May 31, 2014, and are expected to increase in the future, the benefits of an annual special audit report far exceeds the cost.

EAL/besa

cc: Bertha Henry, County Administrator  
Joni Armstrong-Coffey, County Attorney  
Dan West, Dir., Parks and Recreation