



Approval of Audit Reports

Audit Reports

- **Audit of Fleet Maintenance Operations**
- **Audit of City of Everglades City Grant Agreement**

Audit of Fleet Maintenance Operations

- **Determined whether there are adequate processes in place to ensure that fleet maintenance operations are performed effectively and efficiently**

Overall Audit Results

- Overall, there are adequate processes in place to ensure that fleet maintenance operations are performed effectively and efficiently.
- Cost efficiency can be increased by comparing prices for original and aftermarket parts.
- Maintenance goals for planned vs. unplanned repairs are not achieved (80/20). Trend likely to continue due to aging fleet.
- Areas of inconsistencies among field stations regarding time charges to work orders.
- We made 15 recommendations to further strengthen fleet maintenance operations.

Audit of City of Everglades City (Everglades City) Grant Agreement

- **Determined the amount of expenditures Everglades City incurred towards the Phase II project and whether such expenditures were appropriate and in accordance with the terms of the grant agreement.**
- **Determined the nature of the disbursements made to a former District Employee and assessed whether these payments were proper and demonstrated valid project expenditures.**

Overall Audit Results

- **The District advanced \$339,450 to Everglades City for design and other pre-construction activities.**
- **The city's accounting records showed \$340,754 recorded towards the project as of February 2014.**
- **We determined that \$290,736 of eligible expenditures were incurred for Phase II design and related cost. \$50,018 was outside the scope of work in the grant agreement.**
- **The former District employee provided project oversight and other project management activities.**

Recommendation

- **Recommend Approval of the Audit Report**