



## Memorandum

Memo No: 17/18-09

Date: May 25, 2018

To: Honorable Mayor and Commissioners

From: John Herbst, CPA, CGFO, CGMA  
City Auditor

Re: Municipal Public Service Tax Audit Report

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From time to time, the City Auditor's Office will outsource audits to firms that have specialized expertise in a specific subject matter. We have recently engaged SNJ Muniservices of Florida, LLC to conduct a municipal public service tax audit of Tiger Natural Gas, Inc. on our behalf.

The audit work was performed by Ms. Sheila Jones. A copy of her final report is attached hereto. Based on her audit, it was determined that Tiger Natural Gas, Inc. is in compliance with their payment obligations.

We will continue to evaluate other opportunities for future revenue audits.

cc: Lee R. Feldman, City Manager  
Alain Boileau, Acting City Attorney  
Jeff Modarelli, City Clerk  
Stanley Hawthorne, Assistant City Manager  
Christopher Lagerbloom, Assistant City Manager

# SNJ Muniservices of Florida, LLC

May 23, 2018

*Certified Mail*

Ms. Carmen King, Senior Financial Accountant  
Tiger Natural Gas, Inc d/b/a/ Tiger, Inc.  
1422 E. 71<sup>st</sup> Street, Suite J  
Tulsa, OK 74136

RE: Municipal Public Service Tax Audit Report

Dear Ms. King:

We have completed the Municipal Public Service Tax (MPST) audit of Tiger Natural Gas for the period of January 1, 2014 through December 31, 2017. Our examination was conducted in accordance with the authority contained in the City of Ft. Lauderdale's Code, Division 4 – Utility Tax and Florida Statutes 166.231-234.

## **AUDIT STANDARDS**

This performance and contract compliance audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, 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 findings and conclusions based on our audit objectives.

## **OBJECTIVE**

Our objective in performing this audit was to determine that the Municipal Public Service Tax (MPST) revenue was remitted to the City in the proper amounts and in accordance with City ordinances, state statutes and other governing regulations.

## **SCOPE AND METHODOLOGY**

Our audit was for the period from January 1, 2014 to December 31, 2017. The scope of our review included:

- Verifying that all accounts within the city's perimeter are properly coded to the City of Ft. Lauderdale.
- Verifying that the accounts exempted from MPST are in accordance with City ordinances and state regulations.
- Verifying that the MPST amounts are being calculated correctly and in accordance with City ordinances.
- Verifying that the MPST agreed to the amount submitted to and recorded by the City.

## **AUDIT FINDINGS**

Tiger Natural Gas appears to be following City of Ft. Lauderdale's Code, Division 4 – Utility Tax and Florida Statutes 166.231-234. There are no significant findings.

## **RECOMMENDATIONS**

There are no recommendations as Tiger Natural Gas is appears correctly remitting public service taxes to the City of Ft Lauderdale.

## **VIEWS OF FINDINGS FROM THE RESPONSIBLE OFFICIALS**

There were no findings.

## **NATURE OF ANY CONFIDENTIAL OR SENSITIVE INFORMATION OMITTED**

There was no sensitive or confidential information omitted from this audit report.

## **OVERALL CONCLUSION**

The total assessment from the additional Municipal Public Service Tax for the audit period is **\$0**.

If you have any questions regarding this report, please contact Sheila Jones at 407-431-4062. We appreciate the cooperation and assistance provided by you and your staff during this audit.

Sincerely,

*Sheila Jones*

Sheila N. Jones, President