CITY OF
FORT LAUDERDALE
CITY AUDITOR'S OFFICE

# Independent External Quality Control Review for the period October 1, 2021, through September 30, 2024

Report #24/25-3

December 4, 2024

CITY OF FORT LAUDERDALE
CITY AUDITOR'S OFFICE

# Memorandum

Memo No: 24/25-5

Date: 12/4/2024

To: Honorable Mayor and Commissioners

From: Patrick Reilly, CPA
City Auditor

Re: Independent External Quality Review for the period October 1, 2021, through September 30, 2024

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In accordance with Generally Accepted Government Auditing Standards (GAGAS) the City Auditor's Office (CAO) is required to go through an External Quality Review every three years. The review also known as a "peer review" is intended to provide assurance to the public that the CAO is complying with its quality control system that provide the CAO with reasonable assurance of conforming with GAGAS in all material respects.

During the month of November 2024, an independent Certified Public Accountant (CPA) firm performed the external peer review of the CAO. The CPA firm reviewed audit reports, working papers, policies and procedures, and interviewed audit staff.

The review period was from October 1, 2021, through September 30, 2024. The peer reviewers found that the CAO complied with GAGAS.

A successful peer review provides the CAO to state in each of our reports that we conducted our work in accordance with GAGAS.

Please contact me if you have any questions about the peer review.

CUMMINGS-GRAYSON & CO., P.A.
MEMBER AICPA & FICPA
Certified Public Accountants
Since 1979

# External Quality Control Review

of the

## City of Fort Lauderdale
## Florida

## City Auditor's Office

Conducted in Accordance with Guidelines of the

**Association of Local Government Auditors**

For the period
October 1, 2021, through September 30, 2024

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CUMMINGS-GRAYSON & CO., P.A.
MEMBER AICPA & FICPA
Certified Public Accountants
Since 1979

November 08, 2024

Patrick Reilly
Fort Lauderdale City Auditor
City Auditor's Office
101 NE 3rd Ave
Suite 1400
Fort Lauderdale, Florida 33301

Dear Mr. Reilly,

We have completed a peer review of the Fort Lauderdale City's Auditor Office for the period October 1, 2021, through September 30, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with International Standards for the Professional Practice of Internal Auditing (the Standards)* published by the Association of Local Government Auditors (ALGA), and in accordance with Generally Accepted Government Auditing Standards (GAGAS) promulgated by the U.S. Government Accountability Office (GAO).

The City Auditor's Office (CAO) of the City of Fort Lauderdale provides Assurance and Consulting Services for the City Commission as a chartered entity in accordance with the standards or GAGAS in the United States of America. The standards require that the CAO be subject to a peer review every three years.

Our responsibility is to express a conclusion on whether the Fort Lauderdale City Auditor's Office system of quality control has been suitably designed and whether the CAO is complying with its quality control system to provide CAO with reasonable assurance of conforming with the generally accepted government auditing standards in all material respects. We reviewed the internal quality control system of the audit organization and conducted tests to determine whether the internal quality control system was adequately designed and operating effectively to provide reasonable assurance of conformance with *the Standards* issued by the Institute of Internal Auditors. Our procedures included:

- Reviewing the audit organization's quality control policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a selection of auditors' reports and related documentation
- Reviewing documents related to independence, CPE credits, relevant human resource management, and development of auditing staff.

- Interviewing auditing staff at various levels, management, and members of the Audit Committee.
- Reviewing other documents to assess compliance with standards

To complete the assessment, we performed a peer review risk assessment to help determine the number and types of audits to select for review. Based on the risk assessment, our team used a combination of the following approaches to select individual audits for review with greater emphasis on those audits with higher assessed levels of peer review risk, such ads :

- GAGAS audits that provide a reasonable cross-section of the GAGAS audits performed by the reviewed audit organization, and
- Audits that provide a reasonable cross-section from all types of work subject to the reviewed audit organization's quality control system, including any audit performed under GAGAS during the period from October 1, 2021 to the fiscal year period ending September 30, 2024.

Due to variances in individual performance and judgment, conformance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of generally conforms, partially conforms, or does not conform. The Fort Lauderdale City's Auditor office has received a rating of ***generally conforms.***

Based on the results of our review, it is our opinion that the Fort Lauderdale City's Auditor Office internal quality control system ***has been suitably designed and*** is operating effectively to provide reasonable assurance of performing and reporting in conformity with *the Standards* for engagements during the period October 1, 2021 through September 30, 2024.

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| Marcia Carty, CPA, CGFO | Pierre Normil, CPA |
| Cummings-Grayson & Co<br>Managing Principal | Cummings-Grayson & Co<br>Audit Manager |