



Memorandum

Memo No: 24/25-2

Date: 10/15/2024

To: Honorable Mayor, Vice Mayor, and Commissioners

From: Patrick Reilly, CPA
City Auditor

Re: City Auditor's Annual Performance Review (**Commission Districts 1, 2, 3, and 4**)

Recommendation

It is recommended that the Mayor and City Commission review the performance of the City Auditor Patrick Reilly in accordance with his employment contract.

Background

I continue to be privileged to serve as the City of Fort Lauderdale's City Auditor since my formal appointment effective October 18, 2022, pursuant to Resolution No. 22-248 and previously as Interim City Auditor commencing April 25, 2022, pursuant and memorialized in Resolution No. 22- 77. In accordance with the current Employment Contract dated November 1, 2022, this is intended to be my annual performance review as City Auditor.

In reviewing the City Auditor's Office (CAO) annual Audit Plan for Fiscal Year 2023/2024, the office was able to complete many of the planned audits, audit services and special projects requested by the Commission. The CAO staff are a highly qualified group of auditors that perform independent, objective and comprehensive auditing services for the City. The CAO remains dedicated to supporting the operations of the City and to accomplish the goals of the City Commission.

I am pleased to report that the CAO will be undergoing a peer review by a Certified Public Accounting firm before the end of the calendar year. The CAO maintains an internal quality control process that is designed to provide reasonable assurance of compliance with Government Auditing Standards for audits and reviews. In addition, the CAO continues to promote individual professional development. Currently, the CAO has three Certified Public Accountants and three Certified Internal Auditors.

Outlined below is a list of audits, reviews and analyses, internal reviews, and other activities completed or undertaken by the CAO in the 2023/2024 fiscal year.

Audits, Reviews and Analyses

- Review of the Proposed Budget for the Fiscal Year 2023/2024
- Audit of Asphalt Mills and Resurfacing Contracts
- Audit of the IPS Group Inc. Contract
- Audit of Internal Controls of Fuel Operations (Draft Report Issued)
- Performance Audit of Cemetery Administration (In Final Review)
- Review of the Fraud Scheme that occurred on September 5, 2023
- Review of Special Projects requested by the Commission
- Review of the Internal Controls over Accounts Payable Operations -Purchase Orders
- Close-out process review of open audit findings of previous audits

Internal Reviews

- Review all City business/financial Commission Agenda Memos “CAM”
- Review of Annual Comprehensive Financial Report “ACFR”
- Review of Popular Annual Financial Report “PAFR”
- Review of CRA Annual Audited Financial Report
- Review of the Annual Report to Bondholders for the Fiscal Year Ended September 30, 2023
- Review of Inter Miami Parking contracts

Other Audit Services

- Evaluation of Water Taxi Terminal P3 Proposal
- Evaluation of Redevelopment of International Swimming Hall of Fame Museum Buildings P3 Proposal
- Evaluation of Design and Construction of 48-inch Water Transmission Main for Prospect Lake Clean Water Treatment to Fiveash Water Treatment Plant P3 Proposal
- Preliminary Evaluation of Mixed-use Housing Project P3
- Evaluation of Protest made by Proposer related to a Design Build Project
- Evaluation of Roof Deck Cracking/Deflection issues at new Police Headquarters Project
- Review of Special Events Policy Manual – Parks and Recreation
- Review and recommendations for second solicitation and award of Advanced Metering Infrastructure (AMI) RFP
- Collaboration with external auditors in the performance of construction closeout audit for a completed construction project

Attendance at Meetings

- Attended Budget Advisory Board meetings
- Attended Audit Advisory Board meetings
- Attended Revenue Estimating Committee meetings
- Attended City Manager’s FL2 Status Update meetings

- Attended Enterprise Resource Program Steering (ERP) Committee meetings
- Attended Charter Revision Board meetings
- Attended new Police Department Headquarters monthly payment application meetings with Project Manager and external construction auditors
- Attended ERP Teams' meetings related to the implementation of new Payroll software

Thank you for allowing me the opportunity to work in an exciting and challenging environment as the City Auditor for the City of Fort Lauderdale. For the 2024/2025 Fiscal Year, the CAO utilized a risk assessment to develop an Annual Audit Plan, in which to provide an independent, objective, and comprehensive audit review of City operations. I look forward to continuing to provide input and guidance to support and enhance the City's goals and objectives as we move into a new year.

Prepared by: Patrick Reilly, CPA

Charter Officer: Patrick Reilly, CPA