



Memorandum

Memo No: 25/26-1

Date: November 4, 2025

To: Honorable 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. 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 2024/2025, 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 in Fiscal Year 2024/2025, the CAO underwent a Peer Review by an independent Certified Public Accountant (CPA) firm. The CAO is required to go through an External Quality Review every three years. The CPA firm reviewed audit reports, working papers, policies and procedures, and interviewed staff. The Peer Review reported that the CAO complied with Generally Accepted Government Auditing Standards (GAGAS). The successful Peer Review qualifies the CAO to state in each of the reports that we conducted our work in accordance with GAGAS.

In addition, the CAO continues to promote individual professional development. Currently, the CAO has three CPAs and two Certified Internal Auditors.

Outlined below is a list of audits, reviews and analysis, internal reviews, and other activities completed or undertaken by the CAO in Fiscal Year 2024/2025.

Audits, Reviews and Analysis

- Review of the Proposed Budget for Fiscal Year 2025/2026
- Audit of Internal Control of Fuel Operations
- Performance Audit of Cemeteries Administration
- Performance Audit of Fuel Consumption and Billing
- Audit of Procurement Cards (P-Cards) (Draft Report completed)
- Review of the Internal Control over Accounts Payable Operations – Purchase Orders (In Progress)
- Review of Special Projects requested by the Commission
- 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 Community Redevelopment Agency (CRA) Annual Report
- Review of the Annual Report to Bondholders for the Fiscal Year Ended September 30, 2024

Other Audit Services

- Collaboration with external auditors in the performance of construction closeout audit for the Fort Lauderdale Aquatic Center Renovation Consulting Report
- Collaboration with external auditors for the purpose of auditing the International Swimming Hall of Fame Construction Project
- Collaboration with City management in analyzing Public-Private Partnership (P3s) projects

Attendance at Meetings

- Attended Budget Advisory Board meetings
- Attended Audit Advisory Board meetings
- Attended Revenue Estimated Committee meetings
- Attended City Manager’s FL2 Status Update meetings
- Attended Charter Revision Board meetings
- Attended Kronos and Telestaff Upgrade Committee meetings
- Attended new Police Department Headquarters monthly payment application meetings with external construction auditors and change order reviews with staff
- Attended City sponsored events throughout the City’s Districts

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 Fiscal Year 2025/2026, 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