



## Memorandum

Memo No: 23/24-3

Date: 12/19/2023

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**)

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### **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 the 2022/2023 Fiscal Year, the City Auditor's Office (CAO) was restructured and reorganized. One new staff member was hired, and I am in the process of filling an open position. The CAO has three Certified Public Accountants (CPA) and three Certified Internal Auditors (CIA). The CAO maintains an internal quality control system that is designed and operates effectively to provide compliance with Government Auditing Standards. The Audit staff are a highly qualified group of auditors that perform independent, objective and comprehensive auditing services for the City.

A review of the CAO 2022/2023 Fiscal Year Audit Plan shows that the CAO was able to complete a variety of our audits, reviews, and other audit services in the past year. In addition, the CAO completed special reviews related to city business requested by City Commissioners and City Manager.

Outlined below is a list of audits, reviews and analyses, internal reviews, and other activities completed or undertaken by the CAO in the 2022/2023 fiscal year.

### **Audits, Reviews and Analyses**

- Review of the Proposed Budget for the Fiscal Year 2023/2024
- Audit of Internal Controls Over Ordering Information Technology Services and/or Equipment
- Audit of Vehicle and Cell Phone Allowances
- Update Review of Summer Jamz 2022
- Review and recommendations for Construction at Risk Contract for New Police Headquarters
- Review of the Internal Controls over Accounts Payable Operations
- Audit of the IPS Group, Inc Contract (In-progress)
- Audit of Asphalt Mills and Resurfacing Contracts (In-progress – draft report)
- 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, 2022

### **Other Audit Services**

- Evaluation of Synder Park Pickleball P3 Proposal
- Evaluation of Water Transmission Main from Prospect Lake to CWC to Fiveash WTP P3 Proposal
- Evaluation of Water Taxi Terminal P3 Proposal
- Evaluation of Redevelopment of International Swimming Hall of Fame Museum Buildings P3 Proposal
- Infor-Lawson ERP Implementation Status Review
- Review of Special Events Policy Manual – Parks and Recreation
- Review of Advertising Billboards Proposal
- Review and recommendations for Advanced Metering Infrastructure (AMI) RFP
- Collaboration with external auditors in the performance of construction audits for several construction projects.

### **Attendance at Meetings**

- Attended Budget Advisory Board meetings
- Attended Audit Advisory Board meetings
- Attended Investment Committee meetings
- Attended Revenue Estimating Committee meetings
- Attended City Manager’s FL2 Status Update meetings
- Attended ERP – City’s Steering Committee meetings
- Attended Charter Revision Board

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 2023/2024 Fiscal Year, the CAO's 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 continue to provide input and guidance to support and enhance the City's goals and objectives as we move into a new year.

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Prepared by: Patrick Reilly, CPA

Charter Officer: Patrick Reilly, CPA