

CITY OF FORT LAUDERDALE

OFFICE OF THE CITY AUDITOR

*Independent External Quality Review Report
For the thirty-nine-months period ending September 30th, 2021*

Report #21/22-04

December 8, 2021

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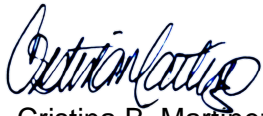
Megan Gaillard
Assistant City Auditor
City of Fort Lauderdale
Fort Lauderdale, Florida

Dear Ms. Gaillard:

We have completed the peer review of the City Auditor's Office of the City of Fort Lauderdale for the period from July 1st, 2018 to September 30th, 2021, and issued our report on this same date.

We extend our thanks to you, your staff, and the other city officials we worked with for the cooperation extended to us during our review.

Cordially,



Cristina B. Martinez
Managing Member
Evoluir LLC

The City of Fort Lauderdale City Auditor's Office Peer Review Report

FOR THE THIRTY-NINE-MONTHS PERIOD ENDING September 30TH, 2021
PREPARED BY Evoluir LLC

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THE CITY OF FORT LAUDERDALE AUDITOR'S OFFICE PEER REVIEW REPORT

To The City of Fort Lauderdale
Mayor and Commissioners
Fort Lauderdale, Florida

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 generally accepted government auditing standards (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 City of Fort Lauderdale 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 have performed a peer review engagement in accordance with generally accepted government auditing standards (GAGAS) promulgated by the U.S. Government Accountability Office. The scope of our peer review includes; (a) a review of the audit organization's quality control policies and procedures; (b) consideration of the adequacy and results of the audit organization's internal monitoring procedures; (c) a review of selected auditors' reports and related documentation; and (d) a review of other documents necessary for assessing compliance with standards, including but not limited to, independence documentation, CPE records, relevant human resource management files, and interviews with a selection of the reviewed audit organization's professional staff at various levels to assess their understanding of and compliance with relevant quality control policies and procedures.

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: (1) GAGAS audits that provide a reasonable cross-section of the GAGAS audits performed by the reviewed audit organization; and (2) audits that provide a reasonable cross-section from all types of work subject to the reviewed audit organization's quality control system, including one or more audits performed in accordance with GAGAS. The review included the selection of all the audits performed under GAGAS during the period from July 1, 2018, to the fiscal year period ending September 30th, 2021.

Based on the evaluation performed, it is our conclusion that the City of Fort Lauderdale Auditor's Office system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects.

Evoluir LLC

Certified Public Accountants
December 8, 2021