## CITY OF FORT LAUDERDALE

## OFFICE OF THE CITY AUDITOR

Independent External Quality Review for the Three Fiscal Year Period Ending June 30, 2018

Report #17/18-10

July 24, 2018



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

FOR THE THREE FISCAL YEAR PERIOD ENDING JUNE 30, TH 2018 PREPARED BY VERSA CPA LLC



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THE CITY OF FORT LAUDERDALE
PER 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) 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 audit organization is complying with its quality control system in order to provide the

audit organization 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 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.

In order 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.

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 applicable generally accepted government auditing standards in all material

respects.

Versa CPA LLC

July 24, 2018

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