

APPROVED

**AUDIT ADVISORY BOARD MEETING
CITY OF FORT LAUDERDALE
City Hall 1st Floor City Chambers
Thursday, January 26, 2023 - 5:00 PM**

<u>Board Member</u>	<u>Attendance</u>	Cumulative Attendance	
		<u>Present</u>	<u>Absent</u>
Joey Epstein	P	1	0
Thomas Bradley	P	1	0
David Brown	P	1	0

Staff Present

Linda Short, Director, Finance

Patrick Reilly, City Auditor

Marco Hausy, Senior Assistant City Auditor

Laura Garcia, Controller, Finance

Juan Rodriguez, Division Manager, Development Services

Katrina Johnson-Jordan, Code Compliance Manager, Development Services

Debra Conyers, Board Liaison

Other Attendees

Brett Friedman, RSM US, LLP

Anil Harris, RSM US, LLP

Anthony Brunson, ABPA

Audrey Robins, ABPA

Call to Order

Chairman Joey Epstein called the meeting to order at 5:03 PM.

Roll Call

At the time of roll call, three appointed members to the Board were present, allowing for a quorum.

Elect New Chairman

Vice Chair Tom Bradley made a motion to elect Joey Epstein as new Chairman. David Brown seconded. Elect of new Chairman Epstein approved unanimously in a voice vote.

Review of Meeting Minutes for Approval

Chairman Epstein directed the review of the previous meeting minutes.

Tom Bradley motioned to approve the April 28th, 2022, and the May 25^h, 2022, meeting minutes. David Brown seconded. The meeting minutes were approved unanimously in a voice vote.

Floor Open for Public Input

Chairman Epstein opened the floor for public input. No members of the public came forward.

Quarterly Audit Compliance Report- December 2022

Audit status report for the month of December 2022 was presented. In regard to the meeting held in July, the Development Services Department (DSD) Community Enhancement Division was requested at the next scheduled meeting.

Board member Tom Bradley requested information regarding the airport finding discussed at a previous meeting. Linda Short explained the airport findings are brand new, so they just appeared on the report in December. Ms. Short advised that the majority of the findings have been implemented.

Pat Reilly stated this is the first time the report had seven audit findings and 3 observations have been shown. Explained the audit was presented to the commission around August 16th. Management had an opportunity to respond to each of the findings and they are in the process of taking action to correct each recommendation. When each of the findings are ready for final correction, they are brought to the department to verify that they satisfy the corrective action that was agreed upon.

Mr. Reilly stated that lease agreements were viewed and discovered there were some internal control procedures that needed to be improved, such as what occurs when a lease is up and when it needs to be renewed.

Further discussion ensued between Board Members and City Staff.

Audit Work Plan Update

Brett Friedman stated everything is on schedule with the Audit Work Plan. Anil Harris stated there are four individual audits occurring, which consist of the City's Consolidated Audit, Community and Redevelopment Agency (CRA) Audit, General Employee Retirement Plan Audit, and Single Audit. The first three audits started on January 9th, 2023. Mr. Harris explained they are currently going through the process, and all requests made to management have been provided in a timely manner.

In addition, he expressed that there are currently no roadblocks to meet the March 31st deadline. The grant audit is expected to start within the next two weeks, from when the meeting was held. They are currently pending the actual schedule of grant awards to begin the audit.

Further discussion ensued between RSM LLP, Board Members and City Staff.

Action to Appoint a Representative to the Revenue Estimating Conference

Chairman Epstein explained a little bit about the Revenue Estimating and Budget process. Joey Epstein nominated David Brown to represent the Audit Advisory Board at the conference, Tom Bradley seconded.

Special Meeting March 2, 2023 CRA Audit Report- Motion Required

Discussion to hold a March 2, 2023, special meeting ensued, in which the Board decided on another date. Chairman Epstein asked for a motion to approve the February 28th, 2023, special meeting. David Brown made the motion and Tom Bradley seconded. The meeting date was approved unanimously in a voice vote.

Other Business

N/A

Communication to the City Commission

N/A

Adjournment

The next regularly scheduled Audit Advisory Board meeting will be April 27th, 2023 at 5:00 PM.

The meeting adjourned at 5:54 PM

[Minutes prepared by Debra Conyers, Board Liaison]