

APPROVED

**AUDIT ADVISORY BOARD MEETING
CITY OF FORT LAUDERDALE
101 N.E. 3rd Avenue, Fort Lauderdale FL 33301
11th Floor Commission Conference Room
Thursday, July 31st 2025, 5:00 PM**

<u>Board Member</u>	<u>Attendance</u>	<u>Cumulative Attendance</u>	
		<u>Present</u>	<u>Absent</u>
Joey Epstein	P	5	0
Eric Soh	A	3	2
Stephen Emery	P	4	1
Linroy Duffus*	P	4	0
Bill Livek*	P	2	2

*partial term started

Staff Present

Linda Short, Director, Finance
Alicia Sheffield, Acting Controller, Finance
Patrick Reilly, City Auditor
Richard Morris Jr., Senior Management Analyst, OMB
Debra Conyers, Board Liaison

Other Attendees

Ashli McIntyre, RSM US, LLP
Brett Friedman, RSM US, LLP
Judian Winston, ABPA

Call to Order

Chairman Joey Epstein called the meeting to order at 5:01 PM.

Roll Call

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

Review of Meeting Minutes for Approval

Chairman Epstein directed the review of the previous meeting minutes.

Bill Livek motioned to approve the May 1, 2025, meeting minutes. Linroy Duffus seconded. The meeting minutes were approved 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- June 2025

Mr. Richard Morris reported that there were 32 findings as of June 30, 2025. Following the presentation of the Quarterly Audit Compliance Report, Chairman Epstein inquired whether there were any additional questions. No further questions were raised.

Stephen Emery motioned to approve the Quarterly Audit Compliance Report . Bill Livek seconded. Quarterly Audit Compliance Report approved in a voice vote.

Presentation of Draft FY2024 ACFR

Mr. Brett Friedman confirmed receipt of the draft copy of the Annual Comprehensive Financial Report (ACFR). He noted that his team is actively working through the audit process and has encountered minimal challenges. The audit is anticipated to be completed by early August.

Bill Livek motioned to approve the Draft ACFR. Linroy Duffus seconded. The Draft ACFR was approved in a voice vote.

Presentation of Draft FY2024 SEFA

Mr. Anthony Brunson discussed the Schedule of Expenditures of Federal Awards (SEFA) and distributed a draft copy to those in attendance. He provided a summary of the Independent Auditor's Results, highlighting the unmodified opinion and noted significant weaknesses.

Chairman Epstein inquired if there were any additional questions. As none were raised, the discussion was concluded.

Stephen Emery motioned to approve the Draft SEFA. Bill Livek seconded. Approved 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 October 30, 2025, at 5:00 PM.

The meeting adjourned at 5:26 PM

[Minutes prepared by Debra Conyers, Board Liaison]