



City of Plantation
City Council Chambers

Subject:

City of Plantation Special Audit.

Summary:

The Office of Inspector General (OIG) recently concluded an investigation that identified certain deficiencies in internal controls related to payroll processes and the disposal of surplus property.

Following concerns expressed by Council, Administration moved to engage the City's external auditors, Citrin Cooperman Advisors LLC, to conduct a special audit focusing on the City's internal controls related to payroll processes and the disposal of surplus property.

Citrin Cooperman Advisors LLC have developed a proposed scope of work for the special audit, informed by the issues identified in the OIG report and by Council's expressed concerns regarding internal control practices.

The proposed audit scope is designed to:

- Assess the adequacy and effectiveness of internal controls governing payroll and surplus property disposal
- Verify that corrective measures have been implemented to address identified deficiencies; and
- Recommend additional improvements, as appropriate.

Procurement:

N/A

Background:

The Office of Inspector General (OIG) recently concluded an investigation that identified certain deficiencies in internal controls related to payroll processes and the disposal of surplus property.

Following concerns expressed by Council, I was directed to engage the City's external auditors, Citrin Cooperman Advisors LLC, to conduct a special audit focusing on the City's internal controls related to payroll processes and the disposal of surplus property.

Citrin Cooperman Advisors LLC have developed a proposed scope of work for the special audit, informed by the issues identified in the OIG report and by Council's expressed concerns regarding internal control practices.

The proposed audit scope is designed to:

- Assess the adequacy and effectiveness of internal controls governing payroll and surplus property disposal
- Verify that corrective measures have been implemented to address identified deficiencies; and
- Recommend additional improvements, as appropriate.

Funding:

No financial impact at this time. Item is for discussion purposes only.

Amount:

Finance Director/Budget Manager Recommendation:

No financial impact at this time. Item is for discussion purposes only.

Prepared By:

Anna Otiniano

ATTACHMENTS:

[Memo to Council - Special Audit .pdf](#)

[Special Audit Services Engagement.pdf](#)