



Plantation
the grass is greener®

City of Plantation
City Council Chambers

Subject:

A request to move forward with the engagement of Citrin Cooperman Advisors LLC to perform special audit services.

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, we engaged the City's external auditors, Citrin Cooperman Advisors LLC, to conduct a special audit.

Based on the discussion with Council at the November 19, 2025, council meeting, the auditors developed a scope of work that includes several phases. These phases are detailed in the attached memo.

Procurement:

Notwithstanding the obvious benefit and public interest served by having all purchases submitted to competitive procurement, circumstances can arise when the city may determine that competitive procurement is impractical, or that there is no need for the city to seek competitive procurement, or the city may determine that there is an overriding public interest to waive competitive procurement.

The City is requesting authorization and approval of a competitive procurement exemption pursuant to Sec. 2-226(g)(7) of the City code, which states:

- In the following cases, formal or informal competitive procurement shall not be required by this division, *Contracts for services*, except professional services which must be competitively procured pursuant to the Consultants Competitive Negotiation Act as a result of the services exceeding the triggering thresholds for the act's application.

The requested service does not meet the definition of a professional service agreement requiring competitive procurement under the Consultants' Competitive Negotiation Act. Additionally, the audit work being performed does not constitute an annual financial audit and is therefore not subject to the Auditor Selection Procedures outlined in Section 218.391, Florida Statutes.

Based on the foregoing, the Financial Services, Procurement, and Administration Department, requests authorization and approval of the following.

- Authorization and approve of a competitive procurement exemption pursuant to Sec 2-226(g)(7) of the City code.
- Authorization and approval to sign the attached engagement letter and associated addendum(s) with Citrin Cooperman Advisors, LLC.
- Authorization and approval to process payment(s) to Citrin Cooperman Advisors, LLC. for a total not to exceed amount of \$40,000.00, based on the hourly rates listed in the attached engagement letter.

Background:

The Office of the Inspector General (OIG) previously identified deficiencies in these areas. To ensure that corrective measures have been effective and that no further issues remain, staff recommends engaging the City's current audit firm to perform an independent review.

Since Citrin Cooperman Advisors LLC already conducts the City's annual financial audit, the firm possesses a thorough understanding of the City's financial systems. This familiarity will allow them to complete the review efficiently while maintaining professional independence. The firm's findings will provide assurance regarding the effectiveness of implemented corrective actions and support the City's ongoing efforts to strengthen internal controls.

This item is now ready for City Council consideration.

Funding:

General Fund - Fund Balance Assigned to Risk.

Amount:

Not to exceed \$40,000.00

Finance Director/Budget Manager Recommendation:

The Finance Director recommends that Council approve the engagement of Citrin Cooperman Advisors LLC to perform the special audit services, in an amount not to exceed \$40,000, based on the attached scope of work.

Prepared By:

Anna Otiniano

ATTACHMENTS:

[Memo to Council - Special Audit 01142026.pdf](#)
[Sepcial Audit Services Engagement.pdf](#)
[Special Audit Addendum to Engagement Letter.pdf](#)