



External Quality Control Review of The Office of the County Auditor

Office of the County Auditor Report

Robert Melton, CPA, CIA, CFE, CIG
County Auditor

Quality Control Review Performed by:
Cummings-Grayson & Co., P.A.

Report No. 25-28
September 30, 2025



OFFICE OF THE COUNTY AUDITOR

115 S. Andrews Avenue, Room 520 • Fort Lauderdale, Florida 33301 • 954-357-7590 • FAX 954-357-7592

September 30, 2025

Honorable Mayor and Board of County Commissioners

The County Charter requires our office to follow *Government Auditing Standards* (GAS). These standards require our office to obtain an external Quality Control review conducted by auditors independent of our organization. Accordingly, our office contracted with Cummings Grayson & Co. to perform the Quality Control Review during September 2025.

The objectives of the quality control review were to determine whether our office's system of quality management was suitably designed and operating effectively to provide reasonable assurance we complied with GAS issued by the Comptroller General of the United States of America.

The Quality Review Team issued our office a rating of Pass. Based on the results of their review, it is their opinion that our internal quality control system was adequately designed and operated effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements. This is the highest possible rating specified by GAS. The Pass rating allows our office to cite that we conduct applicable audit engagements in accordance with GAS. The report issued by the CPA firm contained no opportunities for improvement.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Kevin Kelleher, Deputy County Administrator



CUMMINGS-GRAYSON & CO., P.A.

MEMBER AICPA & FICPA

Certified Public Accountants

Since 1979



External Quality Control Review

of the
**Office of the County Auditor
Broward County, Florida**

Conducted in accordance with guidelines of the
Association of Local Government Auditors

For the period
October 1, 2023, to September 30, 2024



CUMMINGS-GRAYSON & CO., P.A.

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MEMBER AICPA & FICPA

Since 1979



Association of Local Government Auditors

September 12, 2025

Robert Melton, CPA, CIA, CFE, CIG
County Auditor
Office of the Broward County Auditor
115 S. Andrews Avenue, Ste. 520
Fort Lauderdale, F 33301

Dear Mr. Melton:

We have completed a peer review of the Office of the County Auditor for the period October 1, 2023, to September 30, 2024. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide for Assessing Conformance with Government Auditing Standards* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of engagements and working papers.
- Reviewing nonaudit activity and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff and management.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. Office of the Broward County Auditor **has received a rating of pass.**

Based on the results of our review, it is our opinion that the Office of the Broward County Auditor's internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for engagements during the period October 1, 2023, to September 30, 2024.

Macia Carty CPA, CFGM Cummings Grayson & Co CPA Manager	Pierre A. Normil CPA, EA Senior Auditor/Accountant	J. Lopez Accountant
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