



Doing 'what counts'

to help

our clients

realize their

goals and dreams.

Forensic Accounting Services *presented to:* City of Lauderhill



September 29, 2025

Depth of Experience – Engagement Team

EFPR Group – Background

Leading certified public accounting and consulting firm specializing in forensic accounting, compliance, and grant audits for a wide range of organizations, including governmental and non-profit.

- Over 175 governmental organizations served annually.
- Considerable experience with federal and state grant compliance, including forensic audits for organizations funded under the American Rescue Plan Act and the U.S. Department of Health and Human Services (HHS).
- A team of more than 150 professionals and 41 partners and directors located primarily in offices in Upstate New York and Florida.

Your customized team of professionals who you'll actually be working with consists of:

- James Marasco, CPA, CIA, CFE, Partner
- Courtney Brock, CPA, CFE, Partner
- Aleksandr Hunt, CPA, CFE, Supervisor

We have an internal niche group dedicated solely to governmental accounting that serves several hundred cities, towns, counties, school districts, etc. Within that group, we separate out internal, external and forensic auditing.

Member of the AICPA Government Audit Quality Center which commits its members to achieving the highest standards in performing audits.

Depth of Experience

EFPR Group has provided services to a varying client base that includes:

NYS Unified Court System

- The judicial branch of New York State.
- Performing internal audit services since 2005 including a peer review of the internal audit division.

NYS Office of the State Comptroller

- New York State's chief fiscal officer responsible with ensuring taxpayer money is used appropriately.
- Performing internal audit services since 2004.

Over 3 dozen school districts

- Budget sizes range from \$100M to \$1B.

Specialized Projects

- Broward County self-insured health plans
- Wash DC ARPA funds
- South Carolina – procurement audits of various state agencies
- Various water and sewer district reviews
- Capital project construction audits for projects ranging from \$50M to \$2B

Scope of Services Requested

Forensic audit of grant funds awarded to the City of Lauderhill by the U.S. Department of Health and Human Services and all grants awarded to the City that are related to Lauderhill Health and Prosperity Partnership (LHPP)

Review the use of grant funds by all grant subrecipients

Investigate compliance with all relevant federal, state, and local policies and grantor requirements

Assessment of internal controls and risk of fraud

Fieldwork and reporting in accordance with:

- Generally Accepted Auditing Standards (GAAS)
- U.S. GAO Government Auditing Standards (“Yellow Book”)
- OMB Circular A-133 (Single Audit Act)

Deliverables: Detailed report of findings, recommendations, and presentation to the City Commission

EFPR Group's Specific Approach to Forensic Audits

THREE PHASE PROCESS:

Phase One – Risk Assessment

- Performance of the initial risk assessment Report detail findings of the initial risk assessment (including interviews and document review) with the assistance of the Finance Support Services Department
- Meet with City Manager/City Commissioners to discuss assessment of risk

Phase Two – Forensic Audit Fieldwork

- Executes the overall risk assessment plan established in Phase One
 - In accordance with Generally Accepted Audit Standards (GAAS)
 - U.S. GAO Government Auditing Standards (Yellow Book)
 - OMB Circular A-133 (Single Audit Act)
- Testing and confirmation of specific samples selected with the assistance of the Finance Support Services Department

Phase Three – Reporting & Communication

- Report of findings, conclusions and recommendations

Technical Approach

We will conduct interviews with personnel responsible for relevant financial activities to gain a thorough understanding of the processes and internal controls.

We will request and examine all supporting documentation, including purchase orders, invoices, and payment vouchers, for all vendors with payments exceeding \$2,000.

We will also review all grant related agreements and internal policies to ensure compliance with specific requirements, regulations and laws.

We will export transactional data from accounting and grants management systems for forensic evaluation, including trend and ratio analysis (ex: compare budget to actual spending)

Procedures will enable us to evaluate effectiveness of controls and provide well-supported findings and recommendations.

Why Choose EFPR Group?

The City of Lauderhill's "partnership" with EFPR Group offers you a firm that:

- Is vested in delivering value to their clients.
- Has extensive experience auditing municipalities.
- Possesses the specialized knowledge relative to forensic auditing and has performed these services for many clients nationally.
- Provides a value-added service to the City and not just as an unnecessary cost.
- Provides a relationship with a diverse group of accountants and consultants that will service your account. Most, if not all, hold their CPA designation, and CFF, CIA or CFE credentials.

DISCLAIMER

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THANK YOU

Thank you for considering
EFPR Group.

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