



**Council Auditor's Office**

**Follow-Up on JTA Payroll Audit**

**Report #763C**

**Released on: June 7, 2023**

**OFFICE OF THE COUNCIL AUDITOR**  
Suite 200, St. James Building



June 7, 2023

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Honorable Members of the City Council  
City of Jacksonville

The purpose of this report is to document our third follow-up review of our past report #763, JTA Payroll Audit, and to determine whether corrective action has been taken in response to our findings and recommendations. We are providing this special written report in accordance with Ordinance Code Section 102.102. This report does not represent an audit or attestation conducted pursuant to Government Auditing Standards. The initial audit report and follow-up reports can be found on our website.

We sent a follow-up letter to the Jacksonville Transportation Authority (JTA) Payroll on February 22, 2023, inquiring as to the status of the original audit report recommendations outstanding as of the second follow-up report. We reviewed the recommendations from our audit report and previous follow-up reports, the auditees' responses to the recommendations, and the auditees' responses to our follow-up letter. We then performed limited testing to verify responses.

Based on the responses received and our follow-up testing, it appears that the responsible parties addressed have addressed the issues noted in the original report without exception. Below is a table detailing the original number of issues noted and the number of issues resolved as of this follow-up.

| <b>Types of Issues</b>        | <b>Original Number of Issues</b> | <b>Issues Cleared Prior to This Follow-up</b> | <b>Remaining Issues Prior to This Follow-up</b> | <b>Issues Cleared During This Follow-up</b> | <b>Remaining Issues</b> |
|-------------------------------|----------------------------------|---|---|---|-------------------------|
| Internal Control Weaknesses   | 9                                | 6   | 3   | 3   | 0                       |
| Findings                      | 8                                | 8   | 0   | 0   | 0                       |
| Opportunities for Improvement | 7                                | 7   | 0   | 0   | 0                       |
| <b>Total</b>                  | <b>24</b>                        | <b>21</b>                                     | <b>3</b>  | <b>3</b>                                    | <b>0</b>                |

We would like to thank JTA for their cooperation in conducting this follow-up review.

Respectfully submitted,

*Kim Taylor*

Kim Taylor, CPA  
Council Auditor