



Council Auditor's Office

Follow-Up on State Housing Initiatives Partnership Audit

February 20, 2025

Report #769B

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



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Honorable Members of the City Council
 City of Jacksonville

The purpose of this report is to document our second follow-up review of our past report #769, State Housing Initiatives Partnership (SHIP) 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 first follow-up report can be found on our website.

We sent a follow-up letter to the Deputy Chief Administrative Officer on April 2, 2024, inquiring as to the status of the original audit report recommendations after the first follow-up report. We reviewed the recommendations from our audit report and previous follow-up report, the auditees' responses to the recommendations, and the auditees' responses to our follow-up letter. We then performed limited testing to verify management's responses.

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

Types of Issues	Original Number of Issues	Issues Cleared Prior to This Follow-up	Remaining Issues Prior to This Follow-up	Issues Cleared During This Follow-up	Remaining Issues
Internal Control Weaknesses	1	0	1	1	0
Findings	12	10	2	2	0
Opportunities for Improvement	1	1	0	0	0
Total	14	11	3	3	0

We would like to thank the Housing and Community Development Division of the Neighborhood's Department for their cooperation in conducting this follow-up review.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
 Council Auditor