



Council Auditor's Office

Follow-Up on Jacksonville Fire & Rescue Department Payroll Audit

Report #770C

Released on: May 3, 2022

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 third follow-up review of our past report #770, Jacksonville Fire & Rescue Department 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 can be found on our website.

We sent a follow-up letter to the City's Chief Administrative Officer on October 7, 2021, inquiring as to the status of the remaining original audit report recommendations. We reviewed the recommendations from our audit 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 the responses.

Based on the responses received and our follow-up testing, it appears that the responsible parties addressed our recommendations 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	4	4	0	0	0
Findings	11	10	1	1	0
Opportunities for Improvement	6	5	1	1	0
Total	21	19	2	2	0

We would like to thank the Employee Services and Jacksonville Fire & Rescue Departments for their cooperation in conducting this follow-up review.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor