



Council Auditor's Office

Follow-Up on Hillwood Master Disposition & Development Agreement Audit

Report #809A

Released on: January 14, 2021

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 follow-up review of our past report #809, Hillwood Master Disposition & Development Agreement 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.

We sent a follow-up letter to the Office of Economic Development on July 7, 2020 inquiring as to the status of the original audit report recommendation. We reviewed the recommendation from our audit report, the auditee's response to the recommendation, and the auditee's response to our follow-up letter. We then performed limited testing to verify the response.

Based on the response received and our follow-up testing, it appears that the responsible parties complied with our recommendation without exception. Below is a table detailing the original number of issue noted and the number of issues resolved as of this follow-up.

Types of Issues	Original Number of Issues	Issues Cleared	Remaining Issues
Internal Control Weaknesses	1	1	0
Findings	0	0	0
Opportunities for Improvement	0	0	0
Total	1	1	0

We would like to thank the Office of Economic Development for their cooperation in conducting this follow-up review.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor