



**Council Auditor's Office**

**Follow-Up on  
City Payroll – Leave Payouts at Separation of Employment Audit**

**November 5, 2024**

**Report #867A**

**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 #867, City Payroll – Leave Payouts at Separation of Employment 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 April 2, 2024, inquiring as to the status of the original audit report recommendations. We reviewed the recommendations from our audit report, 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 our follow-up testing, it appears that the responsible parties 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.

| <b>Types of Issues</b>        | <b>Original Number of Issues</b> | <b>Issues Cleared</b> | <b>Remaining Issues</b> |
|-------------------------------|----------------------------------|-----------------------|-------------------------|
| Internal Control Weaknesses   | 2                                | 2                     | 0                       |
| Findings                      | 9                                | 9                     | 0                       |
| Opportunities for Improvement | 2                                | 2                     | 0                       |
| <b>Total</b>                  | <b>13</b>                        | <b>13</b>             | <b>0</b>                |

We would like to thank the Accounting Division for their cooperation during this follow-up review.

Respectfully submitted,

*Kim Taylor*

Kim Taylor, CPA  
Council Auditor