



Grants and Contract Compliance Division Audit - #901

Executive Summary

Why CAO Did This Review

Pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Ordinance Code, we conducted an audit of the grants overseen by the Grants and Contract Compliance Division ("Division") that were funded by the City's General Fund. The grants include those approved by the Public Service Grant Council pursuant to Chapter 118 Part 8 of the City's Municipal Code and direct contract grants approved by City Council. A Public Service Grant is an appropriation made by the City Council to a requesting agency based upon the funding recommendations of the Public Service Grant Council as described in Part 8 of Chapter 118. A direct contract is typically a grant appropriated by City Council pursuant to any other part of Chapter 118.

Based on our review and documentation provided, the Division managed 85 Public Service Grants and direct contracts totaling \$15 million during fiscal year FY 2021/22 and 80 Public Service Grants and direct contracts totaling \$19 million during FY 2022/23, which were the focus of our audit. There were other grants that the Division was actively involved with (Cultural Service Grants, federal grants, etc.) that were not part of our audit.

What CAO Found

The Division timely paid recipients of Public Service Grants and direct contracts; however, we found significant issues with the payments not being made properly and accurately based on support maintained by the Division:

- Out of \$1,367,925 payments tested, \$477,825 in payments had either no support or insufficient support or were not allowable expenses per the grant agreement at the time the individual payment was made by the Division (e.g., paying for 100% of a salary cost rather than 50% for any one payment when the City was to cover only 50%).
- Further testing on one grant identified an additional issue of \$174,265 mainly due to payments being based on reimbursement basis instead of work performed as specified in the grant agreement.
- Additionally, we found \$62,000 out of \$85,000 paid on another grant that was set up for equal monthly payments had no support that services were provided.
- Overall issues with the quality of the review performed by the Division on monthly payment requests from the grant recipients.

The Division did not properly monitor whether Public Service Grant and direct contract recipients were in compliance with the terms of their grant agreements. Issues included:

- Lack of policies and procedures for overseeing direct contracts
- Policies and procedure gaps in ensuring compliance with certain Ordinance Code requirements
- Annual compliance monitoring:
 - Issues with the review forms used
 - Missing/timeliness issues with the reviews
 - Quality issues with the reviews performed
- Quarterly compliance monitoring:
 - Missing reviews
 - Quality issues with the reviews performed
- Grant agreements did not include all requirements and when included, were not consistently followed or monitored
- Grant Agreement Budget Changes were not properly authorized or documented.

What CAO Recommends

We recommend Grants and Contract Compliance Division put processes in to address the numerous items noted above and in the report.



Council Auditor's Office

Grants and Contract Compliance Division Audit

March 2, 2026

Report #901

EXECUTIVE SUMMARY

AUDIT REPORT #901

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



March 2, 2026

Report #901

Honorable Members of the City Council
City of Jacksonville

INTRODUCTION

Pursuant to Section 5.10 of the Charter of the City of Jacksonville and Chapter 102 of the Ordinance Code, we conducted an audit of the grants overseen by the Grants and Contract Compliance Division (“Division”) that were funded by the City’s General Fund/General Services District. The grants included those approved by the Public Service Grant Council pursuant to Chapter 118 Part 8 of the City’s Ordinance Code and direct contract grants approved by City Council. A Public Service Grant is an appropriation made by the City Council to a requesting agency based upon the funding recommendations of the Public Service Grant Council as described in Part 8 of Chapter 118. A direct contract is typically a grant appropriated by City Council pursuant to any other part of Chapter 118. Based on our review of the documentation provided, the Division managed 85 Public Service Grants and direct contracts totaling \$15 million dollars during fiscal year FY 2021/22 and 80 Public Service Grants and direct contracts totaling \$19 million during FY 2022/23, which were the focus of our audit. There were other grants that the Division was actively involved with (Cultural Service Grants, federal grants, etc.) that were not part of our audit.

The Division monitors compliance with the terms of the grant agreements and processes payments to the grant recipients. Generally, payments to the grant recipients are processed monthly on a reimbursement basis based on the monthly financial report or invoice (see Exhibit 1) submitted by the grant recipient listing the expenditures for each category as well as with the support required pursuant to applicable laws, contracts, and policies and procedures of the Division. The reimbursed expenses must fall within approved budget categories (see Exhibit 2). Compliance monitoring is performed by the Division via quarterly reviews that are focused on the progress toward grants’ goals and objectives and via annual reviews that are geared toward overall reviews of the organizations that received City’s grants.

The Division experienced various instances of structural and employee changes during our audit work, such as the function being moved from being the Grants and Contract Compliance Office under the Office of Director within the Finance Department to being a Division within the Finance Department. Five different people oversaw the Office/Division during our audit work, and the contact person for the audit changed multiple times. Based on the timing of when the audit was commenced, the testing period was related to the prior administration.

It is important to note that our audit objectives were directly related to the monitoring and oversight of grants by the Division based on the support retained by the Division.

STATEMENT OF OBJECTIVES

The objectives of the audit were as follows:

1. To determine whether the Grants and Contract Compliance Division properly, accurately, and timely paid recipients of Public Service Grants and direct contracts.
2. To determine whether the Grants and Contract Compliance Division properly monitored the compliance of recipients of Public Service Grants and direct contracts.

STATEMENT OF SCOPE AND METHODOLOGY

To gain an understanding of the grant management processes, we conducted interviews with the Division's staff and reviewed applicable laws, regulations, rules, policies, and procedures. We also performed an analysis of different risk factors and applied various procedures to assess internal controls used to mitigate those risks. We performed the audit procedures outlined below to reach each of our conclusions.

Unless specifically stated otherwise, based on our selection methods and testing of transactions and records, we believe that it is reasonable to project our results to the population and ultimately draw our conclusions on those results. Additionally, for proper context we have presented information concerning the value and/or size of the items selected for testing compared to the overall population and the value and/or size of the exceptions found in comparison to the items selected for testing.

We compiled a listing of all grants within the audit scope of October 1, 2021, through March 31, 2023, and that were:

- 1) funded in the General Fund/General Services District,
- 2) a direct contract or awarded by the Public Service Grant Council, and
- 3) overseen by the Division.

The compiled list for the audit scope time period noted above included 136 Public Service Grants and direct contracts with 65 different entities and with a total awarded amount of over \$23 million. We then identified all payments and all invoices recorded in the City's accounting system under those grant agreements for the audit scope period. There were 743 invoices totaling over \$11 million to 60 different entities, and we randomly selected 87 invoices totaling \$1,367,925 related to 54 different purchase orders (grants) for 37 different entities (some entities had multiple grants) for testing for Objective 1.

We also researched the difference between the \$23 million awarded versus the \$11 million in payments and found no issues. Sometimes there was no contract ultimately executed, or some of the payments were out of the time period scope. Occasionally, funding was only partially used. The difference between the number of entities (65 vs. 60) was also researched, and we found no issues. The cause of the difference was the same as with the payment amounts.

The scope for Objective 2 included all grants from Objective 1 above, except that the audit period was limited to October 1, 2021 through September 30, 2022 to reduce the number of contract terms we needed to potentially review and understand for testing purposes. Therefore, our population for

Objective 2 was 65 grant agreements with 46 different entities (some entities had multiple grants) with a total awarded amount of \$10,966,504. We selected 12 grant agreements to 12 different entities for testing. Four of the grants were selected judgmentally (any grant over \$500,000), and the rest were chosen randomly. The size of the sample was determined judgmentally. The total amount awarded for the sample was \$4,930,983.

Objective 1

For all 87 invoices in our sample, we tested whether each was supported with proper documentation uploaded to the accounting system and with detailed documentation kept by the Division, as needed. We also tested whether payments were reviewed and approved by the Division. Next, we reviewed the supporting documentation and grant agreements to determine whether payments were allowable, sufficiently supported, and accurate. Finally, we checked if payments were made in a timely manner.

For all payments in our population, we reviewed data to identify any potential duplicate payments. We also reviewed all grants in our population to confirm that a grant agreement was executed, and a purchase order was created for the correct entity.

Objective 2

For all 65 grants in our population, we confirmed quarterly monitoring was performed by the Division by verifying that completed quarterly review forms were on file.

For all 12 grants in our sample, we tested if quarterly monitoring was performed properly by verifying that:

- forms were filled out and signed by a grant recipient.
- forms were reviewed by the Division's staff.
- goals listed in the quarterly reports matched goals listed in the contract and/or application.
- goals were met by the end of the grant term (typically a year).
- for goals not met, we checked if an explanation was provided and inquired about actions taken by staff and assessed them for reasonableness.

For all 46 grant recipients in our population, we confirmed that annual monitoring was performed by the Division by verifying that completed annual review forms were on file (reduced to 45 recipients since one did not receive any funds, so a review was not needed). We also reviewed the annual review template for reasonableness.

For all 12 grant recipients in our sample, we confirmed that the annual review was performed properly by verifying that:

- forms were filled out by the Division's staff and reviewed by a manager.
- the grade (pass/fail/not applicable) and the sources cited for each item were reasonable.
- forms were filled out accurately by reperforming each line item on the form when possible.
- conclusions on overall compliance by the Division's staff were reasonable.
- actions were taken for reviews with one or more "fail" in conclusions.
- performance data reported on the third quarter forms was verified as part of the annual review.

Next, we tested compliance with Chapter 118 of the Ordinance Code and the executed contracts by identifying significant requirements and confirming that these requirements were followed.

We also tested if the total amounts listed on the last monthly invoice for each line item agreed to the sum of amounts listed for those items in the prior monthly invoices. In addition, we verified the budget amounts listed for each line item agreed between the ordinance and/or contract and the budget amount listed in the invoice for the last month. If any variances were found, we checked if budget reallocations were requested and appropriately approved. Lastly, we checked whether each total expensed amount listed on the last monthly invoice for each line item did not exceed the approved budgeted amount. If it was exceeded, we checked if the audit submitted by the grant recipient addressed that.

REPORT FORMAT

Our report is structured to identify Internal Control Weaknesses, Audit Findings, and Opportunities for Improvement as they relate to our audit objective(s). Internal control is a process implemented by management to provide reasonable assurance that they achieve their objectives in relation to the effectiveness and efficiency of operations and compliance with applicable laws and regulations. An Internal Control Weakness is therefore defined as either a defect in the design or operation of the internal controls or is an area in which there are currently no internal controls in place to ensure that management's objectives are met. An Audit Finding is an instance where management has established internal controls and procedures, but responsible parties are not operating in compliance with the established controls and procedures. An Opportunity for Improvement is a suggestion that we believe could enhance operations.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

AUDITEE RESPONSES

Responses from the auditee have been inserted after the respective finding and recommendation. We received these responses from Maribel Figueroa, Chief of Grants and Contract Compliance Division on February 11, 2026.

AUDIT CONCLUSIONS

By Objective:

1. The Grants and Contract Compliance Division timely paid recipients of Public Service Grants and direct contracts; however, we found significant issues with the payments not being made properly and accurately based on supporting documentation maintained by the Division.
2. The Grants and Contract Compliance Division did not properly monitor whether Public Service Grant and direct contract recipients were in compliance with the terms of their agreements.

AUDIT OBJECTIVE #1

To determine whether the Grants and Contract Compliance Division properly, accurately, and timely paid recipients of Public Service Grants and direct contracts.

Internal Control Weakness 1 – 1 – Issues with the Quality of Review for Monthly Pay Requests

Based on the supporting documentation that we reviewed during the testing, when a payment request was submitted by a grant recipient, it typically included a standard monthly pay request form along with supporting documentation. The Division staff would review support and sign off on the standard monthly pay request form in a designated spot. We sometimes observed their supervisor's initials on the side next to it; however, there was no designated spot for the reviewer to sign off. A memorandum to the Accounting Division would be created asking for the payment to be processed, and this memorandum would typically be signed (or initialed) by a manager, which also indicated that some type of review by a second person within the Division took place.

Since only 3 of 87 (or 3%) payment requests for invoices did not include a sign-off by the Division manager (memorandum to the Accounting Division was missing and no initials were found on the standard monthly pay request form), it appears that payment requests were reviewed to some extent by a second person in the Division most of the time. However, the Division stopped creating memorandums during the scope of our audit. Therefore, this resulted in a lack of a mechanism to ensure and document that a review by a second person took place.

We also found that 10 of 87 (or 11%) payment requests for invoices were supported by a standard monthly pay request form that had negative amounts in the remaining balance column for some of the line items. This form was designed to show budget amount, monthly expense amount, year-to-date expense amount and the remaining balance amount for each line item. The latter is automatically calculated, and a negative amount in this column should serve as a red flag showing that a grant recipient overspent for the line item with a negative balance. The best practice would be to reject such pay request and have the grant recipient re-submit or request a budget

modification. The fact that 10 of 87 (or 11%) payment requests for invoices were supported by a form with negative balances indicates that the quality of review by the Division was not sufficient.

Recommendation to Internal Control Weakness 1 – 1

The Division should ensure that each monthly payment request for invoices is approved by staff and their manager (or second person). Such approval could be documented via a comment or signature in an electronic file to save staff time and maintain the quality of document’s image.

The Division should also update its template so it would automatically highlight any unreasonable values (such as a negative amount in the remaining balance column) in the standard monthly pay request form. This would make it more likely to be noticed and addressed by a grant recipient before any pay request is even submitted to the City. The Division would be more likely to notice if not addressed by recipient. The template should be locked, and a grant recipient should only be able to edit appropriate areas (e.g., add monthly expense values for each line-item as noted in our recommendation for Finding 2-8).

Auditee Response to Internal Control Weakness 1 – 1

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

- > Monthly payment requests for invoices are thoroughly reviewed and approved by three people: Grant Monitor, Compliance Officer and Grants Administrator. The approval is documented via signature or initial on the Monthly Financial Report (MFR) document.*
- > A checklist was created to assist the Grant Monitor in making sure that all key components are reviewed, verified for accuracy and allowability.*
- > Random internal audits are conducted by the Compliance Manager to verify that the Standard Operating Procedures (SOPs) are being followed. Findings are shared with the Grant Monitor and Grants Administrator. A formal response is required and corrective action taken, as needed.*
- > The "Approved Budget" and "Revised Approved Budget" columns in the Monthly Financial Report template are locked so that the agency cannot manipulate the amounts.*
- > SOP# 604 Invoicing and Receipting has been updated to include the role of the Compliance Officer in reviewing payment requests for invoices.*

In addition to the above items already implemented, the following items will be implemented:

- > The Grants Administrator will verify that the Monthly Financial Report template has all cells locked with the exception of "Month Beginning," "Month Ending," "Actual Receipts This Month," and approval section at the bottom. We expect implementation by March 1, 2026.*
- > The Grants Administrator will revise the Monthly Financial Report template so that all cells in the "Remaining Balance" column are formatted so that any negative balances appear in red font. We expect implementation by April 1, 2026.*

Beyond the above changes that have or will be implemented, the Division currently utilizes an Excel spreadsheet that limits the ability to automatically pre-format formulas to completely mitigate these types of errors. The opportunity to transition this process to the Grant Management

System in the future will be explored recognizing that it is subject to funding availability since this is not currently a planned expense.

Finding 1 – 1 – Issues with Payments

Grant agreements typically were structured to be on a reimbursement basis. The request for payment from a grant recipient typically consisted of a financial report or an invoice (see Exhibit 1) that showed expenses by line item as listed in the grant agreement (see Exhibit 2) with supporting documentation (e.g., payment receipts) for each line item. The documentation was generally supposed to be submitted to the Division monthly, and the payment was to be processed after the Division reviewed and approved the request.

We tested the reimbursements for 87 invoices from the grant recipients, and we found an issue with 66 (or 76%) of those payments that were partially or fully not allowable and/or not sufficiently supported. Those issues totaled \$477,825 out of \$1,367,925 tested (or 35%) that were questionable in nature as to whether they should have been rejected or whether additional information should have been sought based on the documentation retained by the Division.

Below are the specific issues we noted (some invoices had multiple issues):

1. 64 invoices included expenses totaling \$417,175 with the following issues related to the supporting documentation in the Division's files:
 - a. 30 invoices included expenses of \$182,707 that were not sufficiently supported (e.g., wages and benefits in a spreadsheet with no other support). \$31,610 of this amount is included and written up in Finding 1-2 below.
 - b. 33 payments included expenses that were not accurately calculated based on the supporting documentation resulting in overpayment of \$121,784 (mostly not prorated salaries and benefits). It should be noted that many of these errors related to prorating salaries and benefits that if caught and payments were reduced, the City would probably still have paid the same amount during the following months (e.g., if salary was billed at 100% instead of agreed upon 50%, the full amount would be paid within 6 months if not caught and within 12 months if caught and rejected each time, assuming position is filled the entire year).
 - c. 7 payments totaling \$100,434 were supported by a general ledger (or its equivalent) report only while grant agreement required that invoices and receipts be submitted with each payment request.
 - d. 1 payment included an expense totaling \$12,250 that was billed under the wrong line item, which this type of issue can impact whether the entity was staying within the budget within each category.
2. 18 payments included expenses (billed under allowable categories) totaling \$60,650 that were not allowed by grant agreement where:
 - a. 9 payments included expenses totaling \$44,015 billed to the City as compensation while they were professional services (work was performed by a contractor).
 - b. 3 payments included bonuses totaling \$9,232 that were billed as compensation and were not specifically included in their respective Public Service Grant agreements as required by the Division's procedures.

- c. 8 payments included expenses totaling \$7,402 that did not belong to the category under which they were billed or were simply not allowed (e.g., payroll service fees and federal tax withheld were included in the payroll taxes amount billed to the City or fringe benefits were billed for a position for which no benefits were allowed by the grant agreement).

Recommendation to Finding 1 – 1

The Division needs to implement policies and procedures to address the types of issues noted above. This would include updating the monthly payment request template to help with the calculation of the payment request, such as when items are pro-rated for example.

Auditee Response to Finding 1 – 1

Agree Disagree Partially Agree

The Grants and Contract Compliance Division has a comprehensive standard operating procedures (SOPs) manual consisting of 138 SOPs established as of October 1, 2024 that are continuously reviewed and updated. A table of contents and master document are available for tracking and ease of locating. All staff have access to these SOPs and are encouraged to identify areas of improvement and updates for accuracy.

The Division will ensure that all of the changes above are reflected in the SOPs and we estimate completion by May 1, 2026.

Finding 1 – 2 – Grant Agreements Management Issues – Training Grant

As previously described, City grant agreements generally required payments to be made on a reimbursement basis with sufficient documentation required to be provided before payment was made. Occasionally, grant agreements were structured in a different manner where the City pays for a unit of service at a set rate. The below items all relate to one grant agreement as further explained below and equate to total issues of \$205,875, of which \$31,610 was included in Finding 1-1, Item 1.a. above.

The grant agreement was structured in a manner that payments would be made at the following amounts based on a per unit rate for the applicable training for the stated number of participants:

1. Total of \$56,250 for the introductory training such as “Workforce Readiness Bootcamp and Orientation” (to be reimbursed \$375 for each student for 150 students) and
2. Total of \$168,750 for the specialized training such as:
 - “Microsoft and Digital Literacy Certification” (\$1,610.80 for each of 50 students)
 - “Lawncare Certification” (\$667 for each of 30 students)
 - “Entrepreneurial Certification” (\$667 for each of 30 students)
 - “CNA Certification” (\$768 for each of 30 students)
 - “Pharm Tech Certification” (\$2,515 for each of 10 students).

Due to the nature of the issue that we found with the invoices in our sample related to this grant, we expanded our testing and reviewed all of the payments made under this grant agreement for \$225,000. We found that only \$19,125 (or 9% of \$225,000) was paid in accordance with the agreement based on support on file. The properly supported amount was related to the “Workforce Readiness Bootcamp and Orientation” certifications ($\$375 \times 51 \text{ students} = \$19,125$), which meant that there was not support on file for the remaining 99 students, which equated to \$37,125 not being supported. No evidence of training registration and completion was provided by the Division for the specialized training totaling \$168,750 as described below:

1. We found no certifications or any other documentation in the Division’s files (invoices, etc.) that indicated that the “Microsoft and Digital Literacy Certification”, “Entrepreneurial Certification”, or “Pharm Tech Certification” was obtained by students. This funding was intended to train 90 students and was associated with \$125,700 based on the grant agreement.
2. We found no certifications for the 60 more students that were expected to get “CNA Certification” or “Lawncare Certification” which related to \$43,050 of the contact amount, but we did see some similar training support from outside vendors for these certifications or similar type of certifications.
 - a. phlebotomy training was billed for 39 students (not allowed by the grant agreement)
 - b. lawncare training (allowed, billed for 15 students - 30 were expected)
 - c. CNA training (allowed, billed for 41 students - 30 were expected).

Even if it were appropriate to use the approach utilized by the Division, we still found several issues. In particular, while there was a 25% advance allowed by the agreement, there was no supporting documentation obtained to support those funds were properly utilized. Additionally, some of the invoices from contractors to the grant recipient in the Division’s files appeared to be created by the grant recipient or were from contractors associated with the grant recipients, and some of the businesses were not actively registered with the state at the time.

Additionally, a credit memo from the grant recipient for \$23,361 had to be issued before the final payment could be processed because the grant recipient billed more than the remaining balance for the grant on the May 2022 invoice, which was approved for payment by the Division. However, the financial system prevented payment from being processed since it was for more than the remaining balance. It is important to note that the remaining balance for three line items did not agree to the difference between budget amount and actual amount spent. This made it appear as though an amount was still owed. Furthermore, there was another invoice submitted for June 2022, which was also approved by the Division despite the fact that the invoice clearly showed a negative balance. A request for payment memorandum to the Accounting Division for both May and June 2022 was created on July 22, 2022. Those memorandums were found in the Division’s files, but we found no corresponding invoice or receipt for June 2022 in the financial system. Although no overpayment resulted from these issues, it does still indicate issues with contract management that these payment requests were being approved at all by the Division.

We also found issues with monitoring for this grant agreement (this agreement was not part of the 12 grant agreements tested for compliance with insurance requirements in Finding 2-6) in that the insurance certificate did not meet the grant agreement’s requirements since it only included commercial general liability coverage while the following were required:

1. Worker’s Compensation (Florida Statutory Coverage)
2. Employer’s Liability (\$100K each accident/disease policy limit)
3. Automobile Liability (\$1M combined single limit)
4. Professional Liability (\$1M claim and aggregate)

Lastly, it should be noted that we found issues with this grant recipient while performing other testing in this audit:

1. The Division did not perform quarterly monitoring for this grant agreement (though an annual review was performed) which is described in detail in Finding 2 – 3 below.
2. The grant recipient never applied for the charitable solicitation certificate with the State of Florida while it appears they did accept donations based on the information available on their website (see Supplemental Finding 5 below).

Recommendation to Finding 1 – 2

The Division’s management team should establish a procedure where each new grant is categorized as typical (monthly reimbursement) or atypical (any other payment type). For the atypical grants, management should provide staff with additional guidance, and additional level of review should be immediately implemented and maintained throughout the entire grant period.

Auditee Response to Finding 1 – 2

Agree Disagree Partially Agree

The Grants and Contract Compliance Division (GCCD) agrees with this recommendation. A Master Grant Checklist is being finalized that captures the entire life of the grant cycle. This will include the Typical (Standard) and Atypical (Non-standard) designation with any unique instructions or guidance pertaining to those, for which we estimate completion by March 2026.

Also, upon introduction of legislation for which GCCD will be providing oversight, staff now reviews the legislation exhibits. Any obvious issues identified are now brought to the attention of the Council Auditor's Office and/or sponsor.

Direct Appropriations sometimes present challenges with following the standard parameters of the law (e.g. Chapter 118) due to vague and unclear scope of services or payment terms. GCCD is not typically consulted by the bill sponsor prior to filing legislation when scope of services and terms are being drafted, which later may cause delays in contract execution, timely payments of invoice, and timely closeouts of contracts. Those that do consult with us prior tend to have a more seamless monitoring experience.

Finding 1 – 3 – Grant Agreement Management Issues – Training for Providers Grant

We came across a payment of \$12,000 in our sample that had no supporting documentation attached because it was a recurring payment related to a grant agreement that required the City to make equal payments each month. In return, the grant recipient was required to provide certain training, conduct site visits, and provide ongoing assistance for other grant recipients. Although

we did not write this up in Finding 1-1 because on an individual payment level there was not necessarily an issue, we did decide to review the grant agreement overall and test the services that were readily testable (totaling \$85,000 of \$150,000). We found that there was not sufficient documentation on file to confirm that services were received for which the City paid \$62,000 of \$85,000 tested (or 73%). It does not mean that services were not provided, but instead just that the Division did not obtain or retain adequate support.

Also, there was no year-end overall contractual compliance review to ensure that all services were provided before final payment was made. Finally, it should also be noted that no annual or quarterly reviews were completed for this grant agreement (see Finding 2 – 1 and Finding 2 – 3 for more details on this type of an issue).

Recommendation to Finding 1 – 3

The Division should establish written procedures to address the process of managing grant agreements that are not on a reimbursement basis. When certain services are to be provided throughout the term of the grant agreement and the payments are not meant to directly align with the timing of the service, the Division should monitor and document that services were provided and at least ensure that all of the services (as listed in the grant agreement) were provided before the final payment is made.

Auditee Response to Finding 1 – 3

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented a comprehensive Contract Oversight Program, along with SOPs, that ensures processes are in place for proper oversight and monitoring of contracts e.g., that services were provided and adequate receipts/documentation, including Quarterly Programmatic Reports, are received before final payments are made. Random internal audits are conducted by the Compliance Manager to verify that the SOPs were followed. Findings are shared with Grant Monitor and Grants Administrator. A formal response is required and corrective action taken, as needed.

In addition to what has already been implemented, SOPs will be thoroughly reviewed and updated to ensure that any processes related to non-standard grants are captured (e.g. advanced payments, payment schedules, fee for service). We estimate completion by March 1, 2026. SOPs are currently being finalized for non-standard arrangements such as trust funds and legislated mandates. We estimate completion by April 1, 2026. In addition, SOPs will be updated to provide standard guidelines, to the extent possible, when payments do not align with timing of service such as regular installments to ensure that the services are provided before last payment is made. We estimate completion by July 1, 2026.

GCCD provides oversight for grants based on reimbursement of actual expenses or costs incurred within contract terms and receipts are required. The example provided for "payments not meant to align with timing of service" was for Cure Violence, a contract negotiated by the previous administration. The current Administration discourages these types of grant awards.

Finding 1 – 4 – Lack of Proof of Payment in Supporting Documentation

While we observed some support on file for the payment of each of the 87 invoices that we tested, we specifically checked if some proof of payment by the recipient was on file for each item billed (except wages/taxes for which we determined that reports generated from the grant recipients’ payroll systems were reasonable support). The proof of payment was required per the Division’s standard operating procedure on Public Service Grants: “*Grantee may provide a payroll register or copies of paystub, copies of checks or automatic clearing house (ACH) verification. Another backup may be required if necessary or warranted by the Grant Administrator. Grantee must provide a copy of the invoice and copy of the check for each item requested for reimbursement.*”

We found an issue with the proof of payments for 51 of 87 (or 59%) invoices. Specifically, there was no proof of payment on file for any item billed for 21 invoices tested and proof of payment only for some of the items billed for 30 invoices tested. Moreover, it should be noted that when a copy of a check was on file, it was rare that both the front and a back of the check (or a processed check that was pulled from the bank website) was submitted. Therefore, there was typically no evidence on file that a check was cashed.

Recommendation to Finding 1 – 4

The Division should improve its standard operating procedures to make it clear to staff what kind of supporting documentation is acceptable when it comes to proof of payment and ensure that staff follows the updated procedures.

Auditee Response to Finding 1 – 4

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

- > Comprehensive Standard Operating Procedures consisting of 138 SOPs have been established as of October 1, 2024 and are continuously being updated. A Table of Contents and Master document were created for tracking and ease of locating. All GCCD staff have access to SOPs.*
- > All Grant Monitors have been trained on the processes that should be followed and are encouraged to identify areas of improvement and deficiencies.*
- > A comprehensive and detailed Grant Orientation Training presentation was developed for both internal and external education which includes examples and do's/don'ts as it relates to proper invoice processing. This is also published on the City's website. Staff is trained and takes an active role in delivering this training with direct oversight by GCCD leadership.*
- > Random internal audits are conducted by the Compliance Manager to verify that the SOPs are being followed consistently. Findings are shared with the Grant Monitor and Grants Administrator. A formal response is required and corrective action taken, as needed.*

Agencies are often challenged with their inability to use 3rd party vendors/software (e.g. payroll processing companies) that provide appropriate receipts. We often have to work with and assist agencies in complying with City documentation requirements within their limitations. These

challenges will increase as we implement programs for small non-profits such as the PSG Micro-Grant Program.

Finding 1 – 5 – Supporting Files in the City’s Financial Management System

The City has been implementing a new financial management system. Staff from the department managing the agreement must receipt the amount billed in the financial system, and separately the invoice must be submitted to the system by the vendor or the department for a payment process to begin. The Division uploaded supporting documentation when receipting and attached supporting documentation to the invoices as well since they were the ones that submitted the invoices.

We tested supporting documentation in the financial system for the payments on the 87 invoices and corresponding purchase order documentation and found various issues with 13 (or 15%) invoices, of which some had multiple issues:

1. For 11 of 87 (or 13%) invoices, there was either no file attached to the receipt (9 invoices) or a wrong file attached to the receipt (2 invoices).
2. For 2 of 87 (or 2%) invoices, a signed grant agreement for the wrong grant was attached to the purchase order.
3. For 4 of 87 (or 5%) invoices, standard monthly reports that would show monthly expenses and remaining balances by line were not included in the attachments. The grant agreement for each invoice included a multi-line budget schedule.

We also tested supporting documentation for the 87 invoices for approval signatures. A pay request would typically include a standard monthly report that would be signed by three parties:

1. preparer from the grant recipient organization,
2. approver from a grant recipient organization, and
3. the Division’s staff.

We found that signatures were missing for:

1. 10 (or 11%) invoices for a grant recipients’ preparer,
2. 20 (or 23%) invoices for grant recipient’s approver, and
3. 23 invoices (or 26%) for the Division’s staff.

While reviewing supporting documentation, we found that the Division’s staff created a “cover sheet” that looked like an invoice when a reasonable and readable invoice was submitted by a grant recipient for 5 of 87 (or 6%) invoices. It should be noted that this practice started at the end of our audit scope and was applicable only for six invoices, so the true exception rate is 5 out of 6. This matter was written up in the City’s Account Payable Audit Report #892 Finding 11.

Finally, for 55 out of 87 (or 63%) invoices tested, the “invoice date” recorded in the system did not agree to the invoice date listed on the invoice/payment request received from the grant recipients. Having incorrect invoice dates in the system could lead to late payments and non-compliance with contractual terms and the Florida Prompt Pay act.

Recommendation to Finding 1 – 5

The Division should:

1. update its standard operating procedures to make it clear for staff what needs to be included in the attachments for invoices and receipts (a clarification on this issue should be obtained from the Accounting Division first) and ensure that those procedures are followed.
2. update its operating procedures to clarify that any monthly payment request report without required signatures from the grant recipient should be rejected.
3. ensure that monthly pay request forms are approved by the Division’s staff.
4. refrain from creating “cover sheets” that look like invoices (consistent with our recommendation to Audit Report #892).
5. update the invoice upload process (invoice from the grant recipient should be the first page of the attachment for the invoice file) so the date of the invoice recorded in the system is accurate.

Auditee Response to Finding 1 – 5

Agree

Disagree

Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

> SOP# 604 for Invoice Processing is in place with clear instructions on what is to be included in the attachments for invoices and receipts. It also includes clear instructions on what signatures are required, including the grant recipient. Any missing signatures are rejected.

> Random internal audits are conducted by the Compliance Manager to verify that the SOPs are being followed consistently. Findings are shared with the Grant Monitor and Grants Administrator. A formal response is required and corrective action taken, as needed.

> In 2025, the GCCD grants team established a process with Accounting regarding how and by whom invoices are formatted and uploaded. Recently, GCCD met with Accounting to address any concerns and determine if any further changes need to be made when Grant Monitors upload attachments as they receipt invoices for payment. It was determined that no further changes needed to be made at this time for this process.

> The current process includes COJ staff review and signoff by the Grant Monitor, Compliance Officer and Grants Administrator. The Compliance Officer step is a new layer of quality control and SOP# 604 Invoicing and Receipting has been updated to include the role of the Compliance Officer in reviewing payment requests for invoices.

> The process of cover sheets was discontinued in 2024.

> The invoice upload process was completely revamped in 2024. The agency now submits invoices without itemization or other documentation. (see audit report #892). This is also covered, in detail, as part of the mandatory grant orientation workshop which is published on the GCCD website.

AUDIT OBJECTIVE #2

To determine whether the Grants and Contract Compliance Division properly monitored the compliance of recipients of Public Service Grants and direct contracts.

Internal Control Weakness 2 – 1 – Lack of Policies and Procedures for Some Areas

While the Division did have policies and procedures for Public Service Grants, the Division was unable to provide policies and procedures for overseeing direct contracts. Although there can be much overlap, direct contracts are different and can have different applicable provisions compared to Public Service Grants.

Recommendation to Internal Control Weakness 2 – 1

We recommend that the Division create or update its standard operating procedures that would cover all areas of operations.

Auditee Response to Internal Control Weakness 2 – 1

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented a Comprehensive Standard Operating Procedures consisting of 138 SOPs have been established as of October 1, 2024 and are continuously updated. A Table of Contents and Master document are created for tracking and ease of locating. GCCD staff have access to these SOPs. New SOPs will be created, as needed, to reflect all processes. This will be ongoing.

Internal Control Weakness 2 – 2 – Issues with Annual Compliance Monitoring Review Forms

A standard template with 72 questions was typically used during the annual compliance monitoring process performed by the Division. This template was divided into ten sections: (1) governance, (2) audits and records, (3) human resources administration, (4) legal concerns, (5) community relations, (6) scope of service, (7) clients to be served, (8) performance specifications, (9) insurance, and (10) equipment. For each question, there were some brief instructions. The Division’s staff was supposed to mark each question as “pass”, “fail”, or “not applicable”, notate the basis for the conclusion (e.g., interview, observation, documentation), and include a note about the specific type of documentation used to draw the conclusion (e.g., bylaws, certain policy, budget document) with a reference to the applicable section when possible. Lastly, staff was required to provide notes for any “fail” ratings.

Having current, reasonable, and easy to follow templates are necessary for proper monitoring of compliance with the requirements listed in Chapter 118 of the Ordinance Code and grant agreements. However, at the time of our testing the annual review template had not been substantially updated in 30 years per the Division’s staff, and various problems were found with this template during our testing.

We found that 55 out of 72 (or 76%) template items and/or the corresponding instructions had the following issues (some had multiple issues):

1. 20 items were unreasonable/questionable. For example, an item in the audits and records section of the template required staff to confirm that “the recipient completes either an annual audit or annual report as required by grant agreement with the City.” Since the review is typically done at the end of the grant period and the audit is completed after the grant period concludes, such a review item is unreasonable except to verify the report from the prior year, which should have already been reviewed if applicable.
2. 10 items were not easily testable. For example, an item in the governance section of template required the Division to verify that “recipient’s internal financial management policies and procedures assure adequate control and security.” This is a completely reasonable and valid requirement, which is also very difficult to verify during a monitoring visit. This task would require specialized knowledge and/or significant time to be spent on review in order to confirm compliance. Therefore, it should potentially be limited to reports that do not require an audit.
3. 2 items contradicted and/or did not mirror the City’s Ordinance Code. For example, an item in the legal concerns section of the template required the Division to verify that the “agency has adopted a written policy prohibiting discrimination on the basis of race, religion, sex, nationality, disability or military status” which did not match the list in Section 400.101 of the Ordinance Code.
4. 44 items did not have reasonable and sufficient instructions. For example, in instances where questions may be the only way to verify requirements are met by the grant recipient, the instructions did not explain what different questions to ask.

Many of the grant agreements we reviewed included an exhibit B which listed 76 requirements grouped in 11 different sections: (1) governance, (2) audits and records, (3) human resources administration, (4) legal concerns, (5) program management, (6) community relations, (7) scope of service, (8) clients to be served, (9) staffing requirements, (10) deliverables, and (11) performance specifications. There was typically an exhibit C on indemnification and an exhibit D on insurance with specific coverage and amounts listed. It appears that the intent of the annual review template was to mirror requirements listed in exhibit B and exhibit D of a typical grant agreement which was confirmed when we attempted to compare 72 items listed in the annual review template with exhibit B and D requirements; however, we found 9 items listed in exhibits B and D of the grant agreement were not included in the annual review template (e.g., "no program offered by recipient delivers training or teaching that is purely religious in nature or intent" or "data is from accurate and reliable sources"). Also, 4 items listed in Exhibit B were partially missing in the annual review template. For example, one of the items in the governance section of Exhibit B about board terms limits specifically stated that "changes in Recipient's Board officers must be reported to the City's Contract Administrator by the end of each quarter, with all required quarterly reports including resignations and newly elected Board officers as documented by letters and board minutes" while this requirement about notifying the City about the changes was missing in the annual review template. Additionally, the numbering system sometimes did not align between Exhibits B and D of the grant agreement compared to the annual review template.

Finally, while reviewing the design of the annual review template we noticed additional issues.

1. The template was not clear on which items are applicable only to the Public Service Grants.
2. The template did not contain a section for unique contractual requirements that come with direct contracts. Having such section would force Division's staff to review the grant agreement to identify unique circumstances that need to be monitored.

Recommendation to Internal Control Weakness 2 – 2

The Division should update the current annual monitoring review template to ensure that it aligns with the current agreements and Ordinance Code, has clear instructions on the steps to be taken by the reviewer, and is adjustable to account for unique circumstances of direct contracts. Updates to the template should be made for any changes to the standard agreements or Ordinance Code. To help ensure this, the template should be reviewed annually to verify it is still accurate and to update items as needed.

Additionally, the Division should reassess the approach to the annual monitoring. For example, the Division should send the testing template to the organization in advance of any site visit requesting them to complete the document and return it to the Division with applicable support. This should be included in the mandatory training for Public Service Grant recipients. Separately, the Division should determine if it wants to test everything every year, or instead review the responses and verify compliance for all high-risk areas each year and some non-high-risk areas to make the monitoring process more efficient, without diminishing of the quality of the overall monitoring process.

Auditee Response to Internal Control Weakness 2 – 2

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation. The following corrective actions have been implemented:

- > *The annual monitoring review template was reviewed and revamped. Updates are made, as needed.*
- > *The timing of the monitoring was also moved to mid-year rather than contract term period in order for recommendations to be implemented.*
- > *The monitoring template is reviewed several times a year and more often, if needed.*
- > *Internal audit results include corrective action and recommendations which may require revisions to our templates and SOPs.*
- > *Templates are sent to the agencies in advance for them to complete and return within a specified period of time.*
- > *Mid-year annual monitoring is now included as part of the required grant orientation and covered during the introductory site visit which takes place within 60 days of contract execution.*

In addition to what has been implemented, the approach to the annual monitoring is being re-assessed including exploring how it can be incorporated into the Grant Management System. Depending on the availability of budget funding, we estimate completion by June 1, 2026.

Also, with respect to a testing approach with mid-year annual monitoring: In order for GCCD to provide proper oversight and to mitigate findings within audits such as this, it is imperative that all contracts be monitored consistently. All agencies must have annual monitoring in full, especially small agencies that do not have the experience. This can be re-evaluated at such time that ongoing issues are minimal.

Finding 2 – 1 – Annual Monitoring Compliance Process – Missing Reviews or Timeliness Issues

In relation to the annual monitoring process, we found the following issues related to the timeliness and there being no evidence of reviews being completed by the Division:

1. No annual review was completed for 12 of 45 grant recipients tested (or 27%).
2. There was no completion date noted for 3 out of 33 (or 9%) annual reviews, so we could not determine if they were completed in a timely manner.
3. Annual reviews were not completed in a timely manner in 2 out of 30 (or 7%) instances that we could test timeliness.

Recommendation to Finding 2 – 1

The Division should ensure that proper annual reviews are timely completed for all grant recipients. To assist in this matter, a tracking spreadsheet should be used by management that would list all grant agreements and status information about annual reviews could be entered (e.g., notations on whether they have been initiated, scheduled on site visit, completed). This would allow management to easily identify grant agreements for which reviews were not completed or in progress which would help with managing compliance in general.

Auditee Response to Finding 2 – 1

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and a spreadsheet was put in place to capture all grants which was not maintained accurately, consistently and with sufficient detail. In 2024, this was completely revamped into a GCCD SCORECARD and was continuously refined through 2025. It now includes the following information that is updated weekly: Agency, Program, Status, Issues, Award Amount, Funding Source (PSG/DA/Trust Fund/Legislated Mandate), Sponsor, Grant Monitor, Introductory Site Visit Date, Date Desk Audit Documents Received, Mid-Year Site Visit Date, Programmatic Quarterly Reports Received and Feedback to Agency, Final Audit or Annual Report Due Date, Audit/AR Received Date, Audit/AR, Forwarded to CAO, Accepted By CAO, PO#, Legislation #, COI Expiration Date, Contract Executed Date, Funding Amount, Total Receipted to Date, Remaining balance, Monthly Payments, ICloud Receipt #s.

The scorecard is shared with the CFO via weekly situation reports and others upon request.

In addition to the above, the following will be implemented:

- > A legislation enacted date column will be added to the scorecard. We estimate completion by February 1, 2026.
- > We will more clearly define what "issue" is and add that to the scorecard and scorecard SOP. We estimate completion by March 1, 2026.
- > Will explore adding elements of the Scorecard to the Grant Management System as a long-term solution since this would require funding. Estimated completion is to be determined.

Finding 2 – 2 – Annual Monitoring Compliance Process – Issues with Quality of Review

In relation to the annual monitoring process, for the eight standard reviews that we tested, we found the following issues:

1. Eight out of eight standard review forms were not filled out completely. On average, 13 (or 18%) out of 72 questions were not addressed properly in the review. On average we found:
 - i) 8 questions were not addressed at all,
 - ii) 4 questions did not include a note about the basis for rating, and
 - iii) 1 question did not include pass/fail rating.
2. Eight out of eight standard review forms were not updated properly. There was a column header “Notes” with sub header “Explain Ratings of Fail; Attach supporting documentation” which contained additional instructions from management but was left as is. Instead, the instructions should have been removed or replaced with notes about actions taken by the reviewer to verify compliance. Three reviews had a total of eight items marked as failed, but the instructions were not replaced with explanations.
3. Eight out of eight standard review forms were not completed accurately. On average 8 out of 40 (or 20%) questions that we could re-perform and verify the rating were answered inaccurately. Below are examples of the issues noted:
 - i) Five of eight grant recipients tested had issues with insurance requirements even though in all instances they were marked as passing:
 - a) three were not fully compliant with the grant agreement insurance requirements,
 - b) one certificate was missing from documentation, and
 - c) one the certificate of insurance was expired at the time of the review by the Division.
 - ii) In the six applicable instances where a background check was required, it appeared that a requirement was not met in three instances since there was no letter on file advising the City that a background screening was performed on the recipient staff, and in the other three instances, the letter did not include all the employees or did not have detail as to which type of the screening was performed. Meanwhile, in all instances a “pass” rating was given.
 - iii) In four of six instances tested, it appears that a requirement to meet or exceed goals was not met since the latest quarterly reports with statistics on performance showed that goals were not met. Meanwhile, in three instances a “pass” rating was given and in one instance no grade was notated.

4. A column called “ratings based upon” was not filled out properly for eight out of eight review forms where on average 36 out of 61 (or 59%) questions that had information input had inaccurate or insufficient references. Below are some examples of the issues noted:
 - i) In all six instances tested, where a notation was added and grading was completed for the requirement about not supplanting City funds, the notation was “verified” or “confirmed” four times, without any explanation how it was done or a reference to the applicable documents or “audit” two times even though the audit was not performed at the time of the review.
 - ii) In all five instances tested, where a notation was added and grading was completed for a requirement about program’s enrollment eligibility, the instructions stated to notate program requirements, but notations were either "yes", "interview", "eligibility requirements", "annual report", and "HMIS" and never listed the actual program requirements.
 - iii) In all seven instances tested, where a notation was added and grading was completed for a requirement about meeting performance goals, the instructions stated to notate actuals to goals, but notations were "tracking docs on file", "interview", "verified during interview", "verified annual report", "interview - increase presence within reentry community", and "see quarterly report" and never listed any data except for one instance that referred to an interview (instead of documentation) and addressed only one of the goals on overall enrollment (while there were goals for graduation, job placement, and recidivism rates).
5. There is an overall assessment section (or a summary) on the first page of the standard annual review form. This summary consists of five line items that correspond to the main sections of the review with a pass/fail column next to it. We found some issues with how this section was filled out:
 - i) The summary was not filled out for four (or 50%) out of eight forms.
 - ii) For the remaining four forms with the summary that was filled out, the conclusion did not appear reasonable based on the number of items that failed re-performance (on average, 8 (or 18%) out of 45 line items failed re-performance while the overall rating was a pass).
6. We observed no evidence of supervisory review for ten annual review forms (8 standard review forms and 2 non-standard forms with only ten questions). While it was not required for a supervisor to sign off based on the form design, supervisory review is the best mechanism to ensure that review is performed properly.

Recommendation to Finding 2 – 2

We recommend a change in the process where a grant recipient would fill out the annual review template while Division’s staff would review it for accuracy. It would significantly improve the efficiency and effectiveness of the annual review process. We also recommend for the Division to consider breaking down the review process into parts where certain areas (governance, audits and records, legal concerns, etc.) are addressed during the beginning of the grant period while others (performance specifications, scope of service, etc.) are addressed later.

Additionally, the instructions provided in the annual review form should be updated to make them easy to understand and follow, and any additional instructions provided under “notes” column be removed but incorporated into the testing descriptions. Also, the form should be updated so the

overall assessment section on the first page automatically shows the ratings from the monitoring. We also recommend the Division's manager sign off on each completed annual review. At that point, the Division would determine what action is necessary based on the results of the review. The instructions on possible actions should be documented in the standard operating procedures.

Finally, if there are budgetary constraints, the Division could consider switching to sample-based testing where fewer grants or fewer grant agreement requirements would be tested each year in order to ensure that staff has sufficient time to diligently test for compliance instead of rushing through a long list of items to be tested. The process of having the grant recipients fill out the form initially should help expedite the process and should be fully implemented prior to reducing any testing.

Auditee Response to Finding 2 – 2

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

> The annual monitoring template is sent to the agencies for them to complete and return with all requested documentation.

> The review process is now broken up into parts:

1) Upon award, there is a required grant orientation workshop for recipients which reviews all requirements and segments such as Chapter 118, parts 1-5, general provisions, disbursement of City grants, administration of City grants, disallowed expenses, liability of loss of entitlement and eligibility for city grants. The recipients have the opportunity to ask questions which are then converted into FAQs and published.

2) Within 60 days of contract execution there is a required introductory site visit which will cover the following:

- Formal introductions*
- Tour of the facility, if there is one, to learn more about funded programs*
- Review the contract budget and requirements, in detail*
- Review the process for invoicing budget items and acceptable receipts*
- Review the general provisions of contract and document and ensure that the agency will have a separate bank account, if required, or using a budgetary accounting system*
- Answer any questions*

3) Mid-year, Grant Monitors conduct the Desktop Audit/Annual Monitoring and a mid-year site visit. This is when the annual monitoring process now takes place.

4) 90 days prior to contract end, an official contract close out letter is sent to the recipients with clear instructions and dates on what will be required for a proper close out. This includes:

Final payment

Records Retention

Equipment Purchases

Residual Funds and Interest

General Conditions

In addition to what has been implemented above, we will also review the instructions in annual monitoring tool, overall assessment, manager sign off, and documenting into SOPs instructions on possible actions (second paragraph) and adjust accordingly. We estimate completion by May 1, 2026.

With respect to testing for mid-year desktop audits/site visits, it is not recommended to do random testing at this time. This is a very important part of the grant monitoring process and one that has received a lot of scrutiny. This may be something that can be re-visited in the future when the current processes have been proven to have proper contract oversight and the agencies have improved in their compliance of grant programs. The risk for missteps would be too great at this point. The Grant Management System could be utilized as a tool for this, dependent on funding availability.

Finding 2 – 3 – Quarterly (or Monthly) Programmatic Reviews – Missing Reviews

Besides the annual compliance review, the Division performed a quarterly programmatic reviews. Each grant recipient was typically supposed to fill out a standard form where statistics for actual performance were compared to the goals outlined in the grant application and/or agreement. If it appeared that a goal was not likely to be met, a grant recipient had to explain the nature of the problem and describe steps that were being taken to address it. This form also asked for volunteer participation, unit cost, cost savings for the City, and population served data. In rare instances, a special template was used for some of the grants in our population where a review was performed monthly as required by the grant agreement.

We found issues with quarterly and monthly program reports missing and the type of program reports being submitted:

1. 18 out of 65 (or 28%) grant recipients did not submit any required quarterly or monthly progress reports. It appeared to be a systematic issue where direct contracts were not reviewed on a quarterly (or monthly) basis.
2. 5 out of 65 (or 8%) grant recipients did not submit at least one of the required quarterly or monthly progress reports.
3. 1 out of 65 grant (or 2%) recipients did not use the proper quarterly report form.

Recommendation to Finding 2 – 3

The Division should ensure that all grant recipients submit monthly or quarterly programmatic reports as required by the applicable grant agreement. As mentioned in the Finding 2-1 above, a tracking spreadsheet should be used by management that would list all grant agreements where information would be included regarding the status of quarterly and monthly reviews. This would allow management to easily identify grant agreements for which reviews are not being completed and help with managing compliance in general.

Auditee Response to Finding 2 – 3

Agree

Disagree

Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

> Recipients are required to submit quarterly programmatic reports (QPRs) as indicated in the grant agreement.

> QPRs are now being done through the Grant Management System.

> The Scorecard mentioned in our response to 2-1 includes tracking of all reporting requirements such as QPRs, annual reports and audits.

Finding 2 – 4 – Quarterly (or Monthly) Programmatic Reviews – Issues with Quality of Reviews

As explained above, a monthly or quarterly programmatic review was performed by the Division. It was based on a form being filled out by a grant recipient (for quarterly reviews) or Division staff (for monthly reviews). We tested if those forms were properly filled out and assessed the quality of review performed by the Division staff. While there were seven grant recipients who reported on a quarterly basis within our sample, we were not able to test each criterion for each grant recipient due to situations like a different format being used that changed how testing needed to be performed or the form itself not being submitted by the grant recipient.

We found the following issues with the quarterly reporting reviews (no issues were found with monthly reviews compared to the grant agreement):

1. Three out of six (or 50%) grant recipients tested submitted at least one quarterly report that did not have required sign offs by both preparer and by approver on 9 out of 21 (or 43%) reports tested (6 were not signed by either person, and 3 were signed by preparer only).
2. Six out of six (or 100%) grant recipients' quarterly reports tested were not signed off by the City's grant manager as required in the template (total of 21 of 21 (or 100%) quarterly reports). It appears this systematic issue was due to the fact that those reports were received electronically, and the Division staff did not leave comments electronically about the completed review on the electronic document or print out, sign off, and then scan those reports.
3. Four out of seven (or 57%) grant recipients tested did not include all the goals listed in the grant agreements in their quarterly reports (on average missing 3 out of 4.5 goals) including one that did not have any goal listed.
4. Two out of six (or 33%) grant recipients did not report their goal performance data in the quarterly reports for the goals listed in the contract in a logical manner. The seventh did not report on any goals of the contract so this was not applicable.
5. Three out of six (or 50%) grant recipients tested did not meet their goals listed in the grant agreements (falling short on average for 2.3 out of 3.7 goals tested). As noted above, the seventh did not report on any goals of the contract so this was not applicable.
6. Three out of three (or 100%) grant recipients tested that did not meet their goals faced no action (there was no procedure in general on steps to take if goals were not met and no

procedure to communicate non-performance data to the Public Service Grant Council or City Council).

Recommendation to Finding 2 – 4

The Division should ensure that:

1. Each quarterly report is signed by all required parties (signatures could be electronic),
2. Each goal listed in the grant agreement is reported on in the quarterly reports,
3. Goal performance data is reported in a logical and easy to understand manner (for example, quarterly reports should include year-to-date statistics instead or in addition to the quarterly statistics),
4. Public Service Grant Council and City Council are notified about all grants that met and those that failed to meet their performance goals by the end of the grant agreement term.

Auditee Response to Finding 2 – 4

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

>For FY2025 grants, QPRs are submitted electronically via email. The Grant Monitors review and document that the report has been received. Any areas of concern are brought to the attention of the Grants Administrator.

>For FY2026 grants, QPRs are being submitted electronically via GMS.

>The current QPR in GMS requires that every goal in the grant agreement be captured.

>The current QPR in GMS requires specific performance data be documented for each goal.

>The Grants and Contract Compliance Division (GCCD) now issues an Agency Regulatory Compliance Report which provides a quarterly overview of agency compliance issues regarding Public Service Grants, Direct Appropriations, Micro-Grants, Trust Funds, and Legislated Mandates. Key areas of focus may include, but are not limited to, timely submission of financial reports, adherence to program and contract guidelines, audits or evaluations. Continued diligence and proactive management are essential to maintaining compliance and improving the impact of these funded agencies.

Additionally, GCCD will explore implementing a future process on how to obtain grant monitor review and comment on the Grant Management System platform, subject to funding. Estimated completion is to be determined.

Finding 2 – 5 – Gaps in Controls for Monitoring Compliance with the Ordinance Code

We reviewed Chapter 118 of the City’s Ordinance Code to identify significant requirements. We tested the 12 grants in our sample for compliance with those requirements. There were not sufficient controls and/or policies and procedures in place to verify compliance with the below sections of the Ordinance Code based on our testing performed and the information provided to us. We did not find any evidence that indicated a violation of the first two sections mentioned based on our sample tested.

1. Section 118.101 (“... no portion of any grant monies appropriated by the City shall be used by any Recipient for any program or expense which provides assistance to or supports any person who has been determined to be a sexual predator or sexual offender, as those terms are defined in the Florida Statutes, unless the Recipient has entered into an agreement with the Sheriff, whereby the Sheriff will perform such supervision of all sexual predator and sexual offender clients as may be required pursuant to Florida law. This requirement shall not affect or apply to any grant monies, or portions thereof, awarded for purposes not associated with sexual predators or sexual offenders.”).
2. Section 118.301(a)(4) (“Equipment, property, or tangible personal property purchased with City Grant funding, must be non-consumable and consistent with City capitalization level requirements over Section 122.801(e) Ordinance Code, as amended and a useful life of one year or more and shall be inventoried. The recipient shall maintain property inventory records, acquisition documents and usage records. Upon the expiration of its use for an approved public purpose, the equipment, property, and tangible personal property shall be transferred free and clear of all liens and encumbrances to the City or disposed of as authorized in writing by the City.”)
3. Section 118.301(b) (“A grant monitor shall report changes, if any, in the City funds budget to the City Council Auditor's Office annually.”)

Recommendation to Finding 2 – 5

The Division should establish sufficient controls to ensure compliance with the above-mentioned Ordinance Code Sections.

Auditee Response to Finding 2 – 5

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

>118.101: GCCD ensures that agencies provide the required background checks and meet insurance requirements. Contracts require that we can request additional proof and documentation for any areas where there is reasonable concern.

>118.301(a)(4): If required, grant monitors maintain an inventory list for all property that meets or exceeds the threshold. Inventory declaration is now on the master grant life checklist. The invoice review checklist was also updated to include purchase of property that meets or exceeds the threshold.>118.301(b): In 2025, the Grants Administrator now sends a copy of the budget amendment approval letters to the Council Auditor's Office as they occur. Formal contract amendments are now being executed through OGC for any budget changes to reflect the correct exhibit in the contract.

In addition, the following will be implemented:

>We will gain alignment with Fleet, the Council Auditor's Office, and the Office of General Counsel on how vehicles are to be handled. We estimate completion by April 1, 2026.

>We are in the process of establishing a process to create a master list of inventory that must be tracked per ordinance 118.301(a)(4). This will be documented in SOP# 108 Inventory Lists and will be completed by April, 2026.

>A master tracking process will be implemented to track all budget amendments. A tab will be added to the scorecard to track all budget amendments for contracts within that fiscal year and a copy will be sent to the Council Auditor's Office no later than the end of each fiscal year in compliance with the ordinance 118.301(b). This will be documented in SOP#600 Budget and Technical Amendments. We estimate completion by April, 2026.

>118.301(a)(4): The annual monitoring document will be updated to include disclosure of property that meets or exceeds the threshold. We estimate completion by May 1, 2026.

Finding 2 – 6 – Issues with Grant Agreement Compliance

We reviewed all 12 grant agreements in our sample to identify significant contractual requirements and tested them to confirm contract compliance with those requirements for each grant agreement. Certain requirements were not included or were inconsistent in some grant agreements, and when included, were not always followed, or were not properly monitored:

1. The required deadline for the payment requests and other documentation to be submitted and approved by the City was inconsistent.
 - a. 4 out of 12 had no deadline for the submittal of documentation (all direct contracts).
 - b. 4 out of 12 had an October 9th deadline (all direct contracts).
 - c. 4 out of 12 had an October 7th deadline (all Public Service Grants).
2. The inclusion of the requirement for all documents (related to the retention of records/audit or audit sections of the grant agreement) to be submitted under penalties of perjury under Section 837.06 of Florida Statutes was inconsistent.
 - a. 8 agreements required a specific statement be included for applicable documents submitted.
 - b. 4 agreements instead required that all documents be submitted under penalties of perjury under Section 837.06 of Florida Statutes without a specific statement being required each time.
3. 2 of 12 agreements did not include a requirement to have a specific statement related to Section 837.06 of the Florida Statutes in all payment requests submitted, although one of those two grant recipients included such certification in its payment requests because they used Division's template. Of the 10 remaining grant recipients that had to certify their payment requests per the grant agreement, one did not certify its payment requests.
4. The requirement to submit a narrative progress report with each monthly payment request was not included in five grant agreements tested. For the 7 grant agreements with the requirement, this requirement was not followed since no program narratives were submitted.
5. The requirement for a grant recipient to make all reasonable efforts to adhere to the City's procurement requirements was not included in 1 of the grant agreements, and for 2 more grant agreements the purchasing thresholds listed in the agreements were inconsistent with the City's Procurement Code. Due to the nature of this requirement and due to payments mostly being for salaries and benefits as well as low dollar amount purchases, we did not perform testing due to there not being an efficient manner to verify this requirement was being followed.
6. The requirement about providing the City a certification of additional funding was not included in four of the direct contracts tested. For the remaining 8 agreements (both direct

contracts and Public Service Grants), we were unable to verify if certifications of additional funding were properly monitored since the certifications were not on file even though they were marked as a “pass” in the annual review checklist for the 7 entities that had a completed annual review checklist on file. The remaining one had a review that did not include a specific item related to this criterion.

7. Insurance requirements that were typically listed in Exhibit D for each grant agreement were not followed and/or were not being consistently monitored. There was no certificate of insurance on file for 5 out of 12 grant agreements. Some of the insurance requirements were not met for 4 out of 7 grant agreements with the certificates on file while no issues were notated in the applicable section of the annual review documentation for them. This issue was also addressed to some extent in Finding 2-2 above.
8. One of the requirements from the standard Exhibit B of the grant agreement stated that no program offered by recipient should deliver training or teaching that is purely religious in nature or intent was not included in the annual review template and therefore appeared to not be monitored.
9. 3 out of 12 grants agreements tested were related to a program that had unique contractual requirements. We identified significant contractual requirements, and we tested them to confirm contract compliance with those requirements. We found the following issues:
 - a. It appeared a wrong grant agreement template was used for one of these grant agreements, so certain provisions related to food purchases and travel were not included in that agreement while they were included in the other two agreements.
 - b. We were unable to confirm compliance with certain grant agreement requirements for 2 of the 3 grant agreements since sufficient support was not provided to demonstrate compliance (it was not applicable for the third agreement since a wrong grant agreement template was used). There was not sufficient support that the:
 - i. City approved a Violence Reduction Strategy that was to be implemented and monitored by the recipient.
 - ii. Community Hiring Panel had approved hiring of staff.
 - iii. City approved policies on Ex-offender Hiring, Arrest/Conviction and Substance Abuse that were required to be submitted by the recipient.

Recommendation to Finding 2 – 6

The Division should:

1. Create (or update) a grant agreement template to ensure grant agreement requirements are consistent throughout different agreements.
2. Establish controls to ensure that major grant agreement requirements are monitored and enforced which would include reviewing and updating the checklist used during the annual monitoring review so that all the typical grant agreement requirements are included in the checklist.
3. Establish a written procedure to identify significant unique grant agreement requirements in the beginning of the grant agreement term and monitor compliance with those requirements throughout the grant agreement term.
4. Obtain approval from the Risk Management Division for all insurance certificates after the grant agreements are signed and before payments are made and ensure that a copy of the new certificate is obtained when approved certificates expire.

5. Ensure a second person reviews and signs off on annual monitoring review documentation.
6. Update its written procedure to include instructions on which documents should be retained by the Division when a review is conducted (certificate of insurance, certificate of additional funding, etc.)

Auditee Response to Finding 2 – 6

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

- >Standard agreement templates are in place and reviewed/updated annually with the Office of General Counsel for both public service grants and direct appropriations. Any exceptions are discussed with the assigned attorney for alignment with the ordinance and/or authorization terms.*
- >A grant life cycle checklist has been implemented that includes all the standard requirements for grants from approval to closure. This is reviewed regularly and updated, as needed.*
- >For direct appropriations only, the grants cycle checklist has been updated to include preliminary review of legislation for grants that go through legislation prior to approval. For example: reviewing for the affidavit required in 118.107.*
- >Since there tend to be unique requirements with direct appropriations, trust funds and legislated mandates, a process is now in place whereby legislation is reviewed upon introduction for unique items and any concerns are conveyed to the Council Auditor's Office and/or bill sponsor(s).*
- >SOPs have been created for trust funds (e.g. Mental Health Offender Program) and legislated mandates due to their unique requirements.*
- >#4 is in place and no payments are made until Risk Management has approved the certificate of insurance.*
- >Currently, we keep all documentation both electronically on SharePoint and paper files.*
- >"Certification of additional funding sources" was removed from the current contract templates.*

As we encounter unique grant requirements, we will update our checklists and procedures to incorporate those for consistent handling and effective monitoring. In addition, all SOPs will be reviewed and updated for new processes. This includes SOP#602 (Contract Monitoring & Reporting) which includes annual monitoring which will be updated to require the Grant Monitor to report any "non meets" to the Grants Administrator for further review and address non-compliance. We estimate completion by June 1, 2026.

Finding 2 – 7 – Issues with Grant Agreement Budget Changes

Section 118.809 of the Ordinance Code states that, “*The Grants Administrator may approve budget changes to the recipient Public Service Grant agreement as long as such budget changes are within ten percent of approved budget line items contained in the recipients Public Service Grant application.*” The Division’s method for calculating the percentage budget change for approving budget reallocations did not follow Section 118.809 of the Ordinance Code. For example, if a budget were approved for \$80 in salaries and \$20 in benefits, the Division would approve a request for \$10 to be moved from benefits to salaries by treating it as a 10% change to the total amount. However, per the Ordinance Code, the change for the benefits line item would be 50% in this

example, and approval from the Division alone would not be sufficient. As a result, all four Public Service Grants with budget changes of over 10% for at least one line item were not submitted to the Public Service Grant Council for their approval as required by the Ordinance Code.

We also found the following issues while reviewing 9 out of the 12 grant agreements for which a budget was changed:

1. For two out of five (or 40%) budget changes where calculations were on file, values of the change (like 10% above) calculated by the Division and available for review were inaccurate (one due to not including all changes in the calculation as described above and the other due to an unidentified reason).
2. For one grant, there was no written approval on file for the final amendment (first and second amendment approvals were on file).
3. For six grant agreements, the amended budget amounts were not listed on monthly pay request forms in 17 of 22 (or 77%) instances.

Recommendation to Finding 2 – 7

The Division should:

1. Create and use a spreadsheet template for budget changes that would automatically identify the type of approval needed considering all previously approved changes.
2. Ensure proper documentation for all changes is retained.
3. Ensure all grant recipients that modified their budgets accurately list original and revised budget amounts for each line item on their monthly invoices.

Auditee Response to Finding 2 – 7

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

>A spreadsheet template titled "Budget Amendment Request Form" was created and is now required for all budget amendments. The spreadsheet includes the following columns for each line item: Approved budget, Budget amendment request, Increase or decrease (formula), Line item \$ change (formula). This spreadsheet helps staff easily identify any line items that are 10% or greater which would require another level of approval by either the Public Service Grants Council (PSG) or City Council (Direct Appropriation).

>A Standard Operating Procedure was created with clear instructions for budget amendments (SOP#600 Budget and Technical Amendments). The SOP requires that the approval be documented in the form of a letter signed by the Grants Administrator. Copies are emailed to the agency and Council Auditor's Office. An electronic copy is saved on SharePoint and a paper copy is saved in the division file room.

>The Monthly Financial Report is required to be submitted with all invoices. This report has a specific column for the Approved Budget and Revised Approved Budget.

>When invoices are received, a detailed checklist is followed to ensure that all elements are reviewed. The checklist includes verification that "COJ budget on monthly financial report aligns with original approved budget OR last revised budget with any approved budget amendments".

Please note that at the request of Accounting, monthly invoices must only include the total being billed for that period. No other numbers, including itemized charges, can be included since ICloud may recognize this as a billed amount and upload/pay the incorrect invoice amount. The Monthly Financial Report meets this need.

Finding 2 – 8 – Issues with Monthly Invoices

We found some issues with the monthly invoices. The Division provided a spreadsheet template to grant recipients. The original (and amended, if any) budget was entered into the template in the beginning, and then monthly actual expenses were added each month. The template automatically calculated year-to-date and remaining balance amounts for each line item. We reviewed monthly invoices and the amounts billed per line item for 12 grant agreements and found the following issues:

1. For 5 grant agreements, the year-to-date amounts on their final monthly report did not equal the sum of amounts billed per the prior monthly reports for 4 out of 26 (or 15%) line items on average.
2. For one grant agreement, the actual expenses exceeded their budgets on a line-item level for 3 out of 34 (9%) line items. This agreement was one of five (5) above. While the Division initially paid the grant recipient for the expenses that exceeded the individual budget line-items, this was addressed through the audit which grant recipients are required to submit on an annual basis.

We also found other issues with the payment request template which included the formula for the remaining available balance being set up incorrectly.

Recommendation to Finding 2 – 8

The Division should modify the monthly invoice template (so it is locked from editing except for the current month’s actual expenses column) and require recipients to use the template provided. Also, the Division should start its review of each monthly invoice submitted by verifying that year-to-date actuals have not been manipulated via changes in actuals for the prior months (this should be documented in the standard operating procedures). Lastly, the Division needs to ensure the formulas are properly set up and operate as intended.

Auditee Response to Finding 2 – 8

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

- >The Monthly Financial Reports template has all cells locked with the exception of "Month Beginning", "Month Ending", "Actual Receipts This Month" and approval section at the bottom.*
- >Recipients are required to use the template provided by the Grant Monitor and any changes to the locked cells must come from the Grant Monitor.*

>SOP#604 requires that the Invoice Review Checklist be used to review invoices. The checklist has been updated to include verification that Total Expenditures year to date have not been manipulated via changes in actuals for the prior months.

All formulas on the Monthly Financial Report template will be verified and tested to ensure they are properly set up and operate as intended. We estimate completion by March 1, 2026.

Finding 2 – 9 – Lack of Communication of Change in Funding for Public Service Grants

Section 118.808 (b) of the Ordinance Code states:

Final Funding Allocations. After the City Council adopts the annual budget ordinance and by the second Friday of each October each year, the PSG Council shall allocate funding to requesting agencies based on the application scoring and rankings pursuant to this Part in an amount not to exceed the appropriation for Public Service Grants contained in the annual budget ordinance. The PSG Council's final funding allocations shall be adopted by the PSG Council at a public meeting following the tentative adoption required in Section 118.807(d) and the appeals procedures outlined in Section 118.810. Upon final adoption of the funding allocations by the PSG Council, the Public Service Grant recipients shall strive to execute an agreement between the recipient and the City in accordance with Section 118.201 of this Chapter, on or before November 30 of each year. The PSG Council shall forward a complete list of Public Service Grant recipients and funding allocations to the Council Auditor's office, the Office of the Mayor, the City Council and the Director of the Finance Department.

For FY 2021/22, after Public Service Grant Council awarded grant funding, one of the recipients requested to reduce their grant by \$5,518. This funding was allocated on a pro-rata basis between the two remaining applicants ranked below the applicant that requested a reduction on the scorecard approved by the Public Service Grant Council. It appears that this unique situation is not specifically addressed in the Ordinance Code. While the Office of General Counsel stated that this was within the powers of the Public Service Grant Council and that no notification was required, we believe that at the very least the Council Auditor's Office, the Office of the Mayor, the City Council and the Director of the Finance and Administration Department should have been notified about this based on Section 118.808(b) of the Ordinance Code. The Council Auditor's Office was not notified about this change until two months after the end of the grant period.

Recommendation to Finding 2 – 9

Consideration should be given to seeking Ordinance Code changes that would clarify what specific steps can be taken by the Division and the Public Service Grant Council when funding is turned down by a grant recipient. No matter what, changes to funding amounts should be communicated to the Council Auditor's Office, the Office of the Mayor, the City Council, and the Director of the Finance Department to ensure that all parties are aware that the “final” amounts were revised.

Auditee Response to Finding 2 – 9

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and reached out to Office of General Counsel (OGC) who interpreted that due to the High Score Model utilized in 118.808(b) and the full Rankings list approved by the PSG Council, when an award is declined the funds may be awarded to the next ranked agency continuing to use the High Score Model whenever funds become available. Any changes to the awards list are now reported timely to the PSG Council, Council Auditor's office, Mayor's Office, City Council and Director of the Finance.

Opportunity for Improvement 2 – 1 – Annual Review Form – Summary Issues

A standard Excel template with 72 questions was typically used during the annual compliance monitoring process. Each question was marked as “pass”, “fail”, or “not applicable” along with appropriate notes. There was a summary table at the beginning of the document which had the following issues:

- 1) The counts for passes/fails/not applicable items were not auto populated in the summary table.
- 2) The summary table consists of five (5) categories: (1) administrative assessment, (2) financial/human resources/admin, (3) programmatic, (4) insurance, and (5) priority populations and insurance) that did not align with the ten (10) categories used to list questions ((1) governance, (2) audits and records, (3) human resources administration, (4) legal concerns, (5) community relations, (6) scope of service, (7) clients to be served, (8) performance specifications, (9) insurance, and (10) equipment. Additionally, the insurance was listed twice in the five (5) categories used in the summary table (insurance vs. priority populations and insurance).

Recommendation to Opportunity for Improvement 2 – 1

The Division should first determine if a summary table for each annual review is needed and if it is needed, it should be updated to ensure that:

- 1) The counts for passes, fails and not applicable items are auto populated in the summary table.
- 2) Categories in the summary table align with the categories used to list questions.

Auditee Response to Opportunity for Improvement 2 – 1

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented an overall score sheet that is utilized and shared with the agencies.

In addition, staff will review and evaluate the summary table to determine if these recommendations can be incorporated for the next annual monitoring period. We estimate

completion by June 1, 2026. The categories in the overall scoresheet will also be reviewed to ensure they align. We estimate completion by June 1, 2026.

GCCD will need to evaluate the recommendation to auto populate and determine if this can be done.

SUPPLEMENTAL ISSUES

Supplemental Internal Control Weakness 1 – System Access Rights Issue

We found some issues with separation of duties in the City’s financial system that are related to the Division. In particular, there was a lack of separation of duties related to the purchase order requisition and approval. One of the managers could create a purchase order requisition and approve it while they also had the ability to receipt the invoice, which could generate a payment once an invoice is submitted. Given an invoice could be submitted by anyone, and if the system reads an invoice without any issues, it would be automatically paid if under \$10,000. This combination increased the risk of misappropriation and contradicted best practices on access rights management.

Recommendation to Supplemental Internal Control Weakness 1

The Division should ensure that employees can either create or approve purchase requisitions and that no employee can do both.

Auditee Response to Supplemental Internal Control Weakness 1

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and this has been corrected. GCCD has been working over the past year with Accounting and Technology Solutions to ensure that there is a clear separation of duties and that no employee can create requisitions if they are an approver or alternate.

Supplemental Finding 1 – Business Entity Issues

During our analytical testing, we reviewed and compared business name and employer identification number, when possible, listed in different sources (e.g., grant applications, ordinances, grant agreements, City’s financial system, and State of Florida’s Division of Incorporations) for 135 different grant agreements to 65 different grant recipients.

We found the following issues related to purchase order and grant agreement creation:

1. For 2 out of 135 (1%) grant agreements, the business name in the grant agreement did not match the business name in the City’s financial system; therefore, payments were made to the entities who had not contracted with the City. It appears both times a purchase order

was set up for the wrong vendor name that was associated with the approved/intended entity. For this to happen, an approver for the purchase requisition in the Division and an approver in the Procurement Division both failed to notice the discrepancy.

2. For 1 out of 135 (1%) grant agreements, the grant agreement was signed with the incorrect entity (approving ordinance included a different business name). It appears the grant agreement was executed with a different business entity that was associated with the approved/intended entity.

Recommendation to Supplemental Finding 1

The Division should ensure that the grant agreements are executed with the vendors named in the authorizing legislation or Public Service Grant award as applicable. Additionally, the City should consider adding employer identification numbers to the grant agreement to decrease the likelihood of a purchase order being issued to a different vendor.

Auditee Response to Supplemental Finding 1

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and verifies that the name on the contract and purchase order appear exactly the way they do in the state's database on Sunbiz. Also, a printout of the agency's information on Sunbiz is included with every legal request to the Office of General Counsel for drafting the contract.

The draft agreement template for the next grant cycle has been notated with respect to the recommendation to add the EIN on the agreement. GCCD will ask the Office of General Counsel to consider this recommendation during the next contract template review which is expected to begin in July/August 2026.

Supplemental Finding 2 – Issues with Grant Agreements

Generally, City grant agreements included a detailed budget breakdown of how funds were to be spent by category and then by subcategory (e.g., for salaries there could be a director, counselor, and coordinators). While testing 87 payments related to 54 grant agreements, we found the following issues:

1. There were issues with the budget breakdown in 6 of 54 (or 11%) grant agreements:
 - a. For 3 grant agreements, the budget breakdown in the agreement did not match the budget in the term sheet in the authorizing ordinance.
 - b. For the remaining 3 grant agreements, the budget breakdown was not included in the grant agreement.
2. 2 of 54 (or 4%) grant agreements included a contract payment method that was not clear. In particular, one method listed in the grant agreement was about reimbursement of expenses paid during the previous months while the other method listed in the grant agreement was based on an amount per unit of service provided.

Recommendation to Supplemental Finding 2

The Division should:

1. ensure that any budget schedule included in the ordinance is carried into the grant agreement without modification, and
2. create a separate template with appropriate payment terms for grant agreements that are not based on typical monthly reimbursements but instead based on a reimbursement per unit of service.

Auditee Response to Supplemental Finding 2

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and the ordinance and all applicable exhibits are included in the legal request that goes to the Office of General Counsel. In addition, the legal request and DocuSign processes have been revised whereby no changes can be made to the full contract packet that the Office of General Counsel provides. All required materials are provide to the Office of General Counsel upon initiation of the legal request and no changes can be made to what they provide.

Public Service Grants are not based on unit of service. For direct appropriations, the terms and conditions may vary from item to item which presents a challenge. Therefore, it may not be feasible to create a template for every scenario. Where possible, the Grant Monitor may adjust templates, spreadsheets and other tools for proper contract oversight.

Supplemental Finding 3 – Issues with Public Service Grants Scoring Spreadsheets

Once applications for Public Service Grants were submitted to the City, they were scored individually by at least three members of the Public Service Grant Council members. The maximum number of points that an application could be scored was 100. Next, the Division tabulated the scores and ranked each application from highest to lowest based on the average of the scores contained on the score sheets for each application. However, any individual application score that was 20 points more or less than such average score was discarded, and the Division then recalculated the new average score used to rank applications.

We reviewed the application scoring spreadsheet for Public Service Grants for FY 2022/23 and found that the average score was calculated incorrectly for 3 out of 79 applicants. The issues were due to the spreadsheet not being set up to automatically identify and adjust for any scores that were 20 points more or less than the average score. While in this instance, the award amounts and grant recipients selected were not impacted, these errors could have caused issues with the awards.

Recommendation to Supplemental Finding 3

The Division should update its scoring spreadsheet, so the adjusted average score is automatically calculated once the scores are entered.

Auditee Response to Supplemental Finding 3

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and the entire scoring process is now automated as part of the implementation of a Grant Management System. The adjusted average score is now automatically calculated after the scores are entered.

Supplemental Finding 4 – Issues with Public Service Grant Application Checklists

When an entity applied for a Public Service Grant, the Division reviewed their application. A special checklist was used to assist with this task. We found that the checklists were filled out incorrectly by the Division staff. During preliminary survey testing, we found that five of five checklists tested were not completely filled out and that three of five checklists were not filled out correctly.

We also found the following issues with the design of the Public Service Grant application checklist:

1. An incorrect requirement was listed in four out of five checklists utilized by staff that stated that the good standing certificate must be dated within 60 days of the application deadline which contradicted the Ordinance Code Section 118.805(b) that states that the good standing certificate must be dated within 12 months of the application deadline.
2. The checklist contained requirements that were invalid:
 - a. One of the checklist items stated that the good standing certificate must list the applicant as "a Florida non-profit corporation". There was no such requirement in Ordinance Code and such information is not listed on the certificate.
 - b. One of the checklist items required staff to check that a cover page with specified information (applicant name, program name, priority population, etc.) was submitted with the application as required by Section 118.806(b) of the Ordinance Code. However, this information was filled out online with the application, and therefore, there was no separate cover page submitted by the applicant.
 - c. One of the checklist items stated that the applicant must provide an original affidavit in the form provided by Office of the General Counsel that confirmed that the applicant's program would serve a category of most vulnerable persons and needs designated by City Council as required by Ordinance Code Section 118.805(b). The affidavit did not state anything on this matter.
3. Per Section 118.806(8) of the Ordinance Code, an applicant must submit a list of each non-compliance incident within the past three years with their application and include the start date and end date along with an explanation for each incident. To check if that was done correctly, staff would need a tracking mechanism for non-compliance incidents (database, spreadsheet, listing, etc.). The tracking spreadsheet used by the Division was inadequate:
 - a. It consisted of three different tabs, so it was not clear which tab should be used.
 - b. It had the wrong non-compliance start date for 15 entities and an incorrect non-compliance duration for 14 out of 25 entities listed.
 - c. It was missing 17 entities that became non-compliant at some point in time during the past three years and 37 entities that were non-compliant the entire three years.

Recommendation to Supplemental Finding 4

The Division should update the Public Service Grant application so that it does not contradict Chapter 118 of the Ordinance Code and so that each item in the checklist is a valid requirement. Additionally, the Division should update its non-compliance tracking tool so that it is easy to use and contains accurate data.

Auditee Response to Supplemental Finding 4

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and has implemented the following corrective actions:

>Applications are now handled through a new Grant Management System (GMS). The application requirements on GMS now mirror the application requirements in Chapter 118, Part 8.

>To minimize errors the Staff Checklist for Application Requirements was updated to accurately reflect the valid requirements. The checklist must be reviewed and signed by at least two Grant Monitors and reviewed/initialed by a division leader.

>There is a tracking process in place now for the Non-compliance list. It is maintained by the Compliance Manager and updated whenever a new list is published by the Council Auditor's Office, or as needed. The tracking spreadsheet includes: Agency, Grant Type (PSG/DA/SCRC/CVIPI), Date Report Due, Date Placed on List, Date Compliance Letter Sent, Date Removed, and Comments.

Supplemental Finding 5 – Issues with Charitable Solicitation Permits

Chapter 496 (Solicitation of Funds) of Florida Statutes requires a charitable organization to register with the State of Florida before any solicitations could be made (grants or awards from government or tax-exempt organizations are excluded). Public Service Grant applicants were required to do this pursuant to Section 118.805 of the Ordinance Code. A requirement to also obtain the applicable permit from the State of Florida was typically included in direct contracts. Lastly, the annual review form that was used for Public Service Grants and for direct contracts had a specific item that required staff to confirm that a permit was obtained.

During our analytical testing, we checked if all 63 entities (our entire population of 65 grant recipients excluding a government entity and the one that did not have an executed agreement and was not paid) had an active charitable solicitation permit for the entire grant period. We found that:

1. 6 grant recipients did not obtain the permit (although only 2 of them were explicitly required to have it from a contractual perspective), and
2. 3 grant recipients applied for the permit after the grant period already started, of which 2 applied in the last month of the grant period (all of them were contractually required to obtain it).

Recommendation to Supplemental Finding 5

The Division should work with the Office of the General Counsel to determine if the permit is needed for direct contracts. If it is not needed, then there should not be a requirement in the direct contract, and if it is needed, the Division needs to ensure that the permits are in place prior to the direct contracts being executed.

Auditee Response to Supplemental Finding 5

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and consulted with the Office of General Counsel. It was determined that the Charitable Solicitation Permit is a requirement by Florida Statute and should be required for direct appropriations unless the agency is exempt in which case a state letter of exemption is required or a letter from the requesting agency's governing body. There are changes being made to the ordinance 118.805(b)(2).

Supplemental Opportunity for Improvement 1 – Lack of Grant Management System

There was no dedicated information system to manage City Grants. Per the Division’s staff, there was an attempt to implement a system in the past which was canceled during the procurement stage due to the provider not being able to deliver the agreed upon services. A dedicated system would streamline many processes including reimbursement and monitoring procedures, which could help address many of the items noted in this report.

Recommendation to Overall Opportunity for Improvement 1

We recommend that the Division look into whether a grant management system would be beneficial for the Division from an efficiency and effectiveness standpoint.

Auditee Response to Opportunity for Improvement 1

Agree Disagree Partially Agree

The Grants and Contract Compliance Division agrees with this recommendation and a Salesforce Grant Management System (GMS) was successfully implemented in March 2025 and used for the FY2025-2026 grant cycle. There have been thirteen (13) SOPs created specific to GMS (700 Series).

We appreciate the assistance and cooperation we received from the Grants and Contract Compliance Division, the Accounting Division, the Procurement Division, and the Technology Solutions Department throughout the course of this audit.

Respectfully submitted,

Kim Taylor

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EXHIBIT 1 - EXAMPLE OF A MONTHLY FINANCIAL REPORT (INVOICE)

**PUBLIC SERVICE GRANT PROGRAM
MONTHLY FINANCIAL REPORT
Fiscal Year 2022/2023**

Name of Agency: _____ Company ABC

Program Title: _____ Program XYZ

Month Beginning: _____ April 1, 2023 _____ Month Ending: _____ April 30, 2023

PART I: SUMMARY OF EXPENDITURES	APPROVED BUDGET	REVISED APPROVED BUDGET	ACTUAL RECEIPTS THIS MONTH	TOTAL RECEIPTS YEAR-TO-DATE	REMAINING BALANCE
Public Service Grant Funds Received	\$ 150,000.00	\$ -	\$ 8,155.76	\$ 144,439.12	\$ 5,560.88
PART II: EXPENDITURES					
	APPROVED BUDGET	REVISED APPROVED BUDGET	ACTUAL EXPENDITURES THIS MONTH	TOTAL EXPENDITURES YEAR-TO-DATE	REMAINING BALANCE
Compensation (1200)					
Executive Director	\$ 13,636.00	\$ -	\$ -	\$ 13,636.00	\$ -
Director of Patient Services	\$ 20,454.36	\$ -	\$ 1,484.43	\$ 20,454.36	\$ -
Director of Development	\$ 20,000.00	\$ -	\$ 1,444.00	\$ 18,561.96	\$ 1,438.04
Director of Operations	\$ 13,636.36	\$ -	\$ 1,000.00	\$ 12,636.36	\$ 1,000.00
RN Case Manager, Patient Services	\$ 20,000.00	\$ -	\$ 1,500.00	\$ 18,500.00	\$ 1,500.00
Senior Patient Coordinator	\$ 13,636.36	\$ -	\$ 692.78	\$ 13,636.36	\$ -
Patient Coordinator (2)	\$ 27,272.72	\$ -	\$ 922.83	\$ 26,349.88	\$ 922.84
Administrative Coordinator	\$ 13,636.20	\$ -	\$ 411.72	\$ 13,636.20	\$ -
Benefits					
FICA and Med Tax (2101)	\$ 7,728.00	\$ -	\$ 700.00	\$ 7,028.00	\$ 700.00
Health Insurance (2304)	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement	\$ -	\$ -	\$ -	\$ -	\$ -
Dental	\$ -	\$ -	\$ -	\$ -	\$ -
Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -
Other (LT Disability)	\$ -	\$ -	\$ -	\$ -	\$ -
Occupancy Expenses					
Professional Fees & Services (not audit)	\$ -	\$ -	\$ -	\$ -	\$ -
Office & Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Other-Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Staff Training	\$ -	\$ -	\$ -	\$ -	\$ -
Local Mileage	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -	\$ -
Printing & Advertising	\$ -	\$ -	\$ -	\$ -	\$ -
Background Screening	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Fuel and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Client Expenses (08301)					
Client Rent	\$ -	\$ -	\$ -	\$ -	\$ -
Client Food	\$ -	\$ -	\$ -	\$ -	\$ -
Client Medical	\$ -	\$ -	\$ -	\$ -	\$ -
Client Other	\$ -	\$ -	\$ -	\$ -	\$ -
Client Other	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 150,000.00	\$ -	\$ 8,155.76	\$ 144,439.12	\$ 5,560.88

Rev. 09-9-10

Prepared By: _____ **Approved By:** _____
 Agency: _____ Agency: _____
 Name: _____ Name: _____
 Title: _____ Title: _____
 Date: _____ Date: _____
 Signature: _____ Signature: _____

For COJ Use Only. Do not complete
 Approved By: _____
 City of Jacksonville: _____
 Name: _____
 Title: Human Services Planner III
 Date: _____
 Signature: _____

*This request is submitted pursuant to Section 837.06, Florida Statutes

EXHIBIT 2 - EXAMPLE OF A GRANT'S BUDGET

FY2025 City Grant Application
Proposed Funding Period: FY 2024-2025
FY 2025 City Grant - Complete Program Budget Detail

Categories and Line Items	BUDGET							
	Prior Year Prg Funding FY 2022- 2023	Current Year Prg Budget FY 2023-2024	Total Est. Cost of Program FY 2024-2025	Agency Provided Funding	All Other Program Revenues	Funding Partners		
						City of Jacksonville (City Grant)	Federal/ State & Other Funding	Private Foundation Funding
I. Employee Compensation								
Personnel - 01201 (list Job Title or Positions no names)								
1 Director of Social Services	\$19,195	\$36,180	\$58,240	\$27,240	\$5,000	\$10,000	\$0	\$16,000
2 Social Service Program Manager	\$16,157	\$56,014	\$56,014	\$33,014	\$3,000	\$20,000	\$0	\$0
3 Case Management Specialist	\$27,477	\$42,202	\$42,202	\$29,202	\$3,000	\$10,000	\$0	\$0
4 Case Management Specialist	\$27,477	\$33,097	\$33,097	\$18,097	\$5,000	\$10,000	\$0	\$0
5 Case Worker	\$23,573	\$36,296	\$36,296	\$31,296	\$5,000	\$0	\$0	\$0
6 Intake Coordinator	\$26,250	\$35,256	\$35,236	\$10,236	\$5,000	\$20,000	\$0	\$0
7 Resident Monitor (FT)	\$26,419	\$27,976	\$27,476	\$22,476	\$5,000	\$0	\$0	\$0
8 Resident Monitor (FT)	\$26,419	\$27,476	\$27,476	\$23,976	\$3,500	\$0	\$0	\$0
9 Resident Monitor (FT)	\$26,418	\$28,329	\$28,329	\$23,329	\$5,000	\$0	\$0	\$0
10 Resident Monitor (PT)	\$19,101	\$20,283	\$20,283	\$16,783	\$3,500	\$0	\$0	\$0
11 Other Food Service / Social Service Staff	\$0	\$146,417	\$146,417	\$122,167	\$24,250	\$0	\$0	\$0
12 Community Relations / Volunteer Coordinator	\$40,363	\$40,363	\$40,363	\$20,363	\$0	\$20,000	\$0	\$0
13 Tutor P/T	\$16,601	\$16,601	\$25,000	\$10,000	\$0	\$10,000	\$0	\$5,000
14 Food Services Manager	\$0	\$34,060	\$36,392	\$26,392	\$0	\$10,000	\$0	\$0
15 Lead Cook	\$0	\$21,632	\$21,623	\$13,123	\$1,500	\$7,000	\$0	\$0
16 Cook (FT)	\$0	\$21,623	\$21,623	\$10,123	\$1,500	\$10,000	\$0	\$0
17 Cook (PT)	\$0	\$15,683	\$19,604	\$8,104	\$1,500	\$10,000	\$0	\$0
18 Development	\$30,277	\$20,862	\$10,862	\$10,862	\$0	\$0	\$0	\$0
19 Administrative Support	\$77,261	\$77,844	\$77,884	\$69,884	\$8,000	\$0	\$0	\$0
Subtotal Employee Compensation	\$402,988	\$738,195	\$764,417	\$526,667	\$79,750	\$137,000	\$0	\$21,000
Fringe Benefits								
Payroll Taxes - FICA & Med Tax - 02101	\$35,727	\$35,727	\$35,727	\$11,727	\$14,000	\$10,000	\$0	\$0
Health Insurance - 02304	\$107,304	\$87,780	\$87,780	\$55,780	\$12,000	\$20,000	\$0	\$0
Retirement - 02201	\$23,989	\$28,186	\$28,816	\$6,316	\$12,500	\$10,000	\$0	\$0
Dental - 02301	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Life Insurance - 02303	\$2,021	\$700	\$700	\$500	\$200	\$0	\$0	\$0
Workers Compensation - 02401	\$9,630	\$6,998	\$6,998	\$748	\$3,250	\$3,000	\$0	\$0
Unemployment Taxes - 02501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Benefits - (Please describe)	\$301	\$566	\$566	\$316	\$250	\$0	\$0	\$0
Subtotal Taxes and Benefits	\$178,972	\$159,957	\$160,587	\$75,387	\$42,200	\$43,000	\$0	\$0
Total Employee Compensation	\$581,960	\$898,152	\$925,004	\$602,054	\$121,950	\$180,000	\$0	\$21,000
II. Operating Expenses								
Occupancy Expenses								
Rent - Occupancy -04408	\$70,368	\$36,548	\$36,548	\$36,548	\$0	\$0	\$0	\$0
Telephone - 04181	\$32,000	\$10,100	\$10,000	\$8,000	\$2,000	\$0	\$0	\$0
Utilities - 04301	\$39,000	\$60,000	\$60,000	\$30,000	\$10,000	\$20,000	\$0	\$0
Maintenance and Repairs - 04603	\$142,151	\$108,731	\$122,000	\$60,000	\$12,000	\$50,000	\$0	\$0
Insurance Property & General Liability - 04502	\$0	\$65,891	\$65,890	\$43,890	\$22,000	\$0	\$0	\$0
Other - (Shelter Food & Beverages)	\$196,098	\$202,419	\$130,000	\$80,000	\$10,000	\$0	\$0	\$40,000
Office Expenses								
Office and Other Supplies - (Kitchen, Dining Room Supplies - 05	\$25,746	\$55,865	\$55,000	\$25,000	\$5,000	\$20,000	\$0	\$5,000
Postage - 04101	\$1,300	\$1,200	\$1,200	\$700	\$500	\$0	\$0	\$0
Printing and Advertising - 04801	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0
Publications - 05216	\$0	\$130	\$130	\$130	\$0	\$0	\$0	\$0
Staff Training - 05401	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Directors & Officers - Insurance - 04501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Professional Fees & Services (not audit) - 03410	\$100,000	\$99,507	\$99,507	\$64,507	\$35,000	\$0	\$0	\$0
Background Screening - 04938	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other - Equipment under \$1,000 - 06403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other - (Audit Fees/Bank Fees/Affiliate Fees)	\$11,850	\$16,023	\$12,570	\$6,070	\$6,500	\$0	\$0	\$0
Travel Expenses								
Local Mileage - 04021	\$12,128	\$14,092	\$14,092	\$9,091	\$5,000	\$0	\$0	\$0
Parking & Tools - 04028	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Expenses								
Rental & Leases - Equipment - 04402	\$12,320	\$11,305	\$11,305	\$8,305	\$3,000	\$0	\$0	\$0
Vehicle Fuel and Maintenance - 04216	\$4,000	\$1,500	\$1,500	\$750	\$750	\$0	\$0	\$0
Vehicle Insurance -04502	\$4,000	\$1,157	\$1,156	\$1,156	\$0	\$0	\$0	\$0
Other - (Depreciation)	\$11,000	\$7,182	\$7,182	\$6,500	\$682	\$0	\$0	\$0
Direct Client Expenses - 08301								
Client Rent	\$3,136	\$5,796	\$6,000	\$2,000	\$0	\$0	\$0	\$4,000
Client Utilities	\$1,689	\$1,364	\$1,500	\$500	\$0	\$0	\$0	\$1,000
Client Food	\$0	\$0	\$80,000	\$0	\$0	\$80,000	\$0	\$0
Client Other (Regular/Seasonal)	\$12,604	\$22,351	\$22,351	\$12,351	\$0	\$0	\$0	\$10,000
Client Other (Camp/Disaster)	\$0	\$1,551	\$1,551	\$1,551	\$0	\$0	\$0	\$0
Client (Financial Assistance)	\$262,334	\$297,000	\$290,000	\$90,000	\$50,000	\$150,000	\$0	\$0
Total Operating Expenses	\$941,724	\$1,019,740	\$1,029,482	\$487,049	\$162,432	\$320,000	\$0	\$60,000
III. Operating Capital Outlay (OVER \$1,000)								
Machinery & Equipment - 06402	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computers & Software - 06427	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other - (Please describe)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	\$1,523,684	\$1,917,892	\$1,954,486	\$1,089,103	\$284,382	\$500,000	\$0	\$81,000
Percent of Budget	-	-	100.0%	55.7%	14.6%	25.6%	0.0%	4.1%

Last Modified: 07/08/2024

All City Grant items listed must be included in the narrative section of the budget.