

Jacksonville Office of Inspector General



Fiscal Year 2026 Annual Audit Plan

FISCAL YEAR 2026 ANNUAL AUDIT PLAN

What Is the Office of Inspector General's Audit Unit?

The City of Jacksonville's Office of Inspector General (OIG) is an independent, nonpartisan oversight agency created to:

1. Provide increased accountability, integrity, and oversight of the City.
2. Improve the government's economy and efficiency.
3. Deter and identify fraud, waste, and abuse.

To achieve its mission, the OIG is divided into three key areas: Investigations, Contract Oversight, and Audit. The Audit Unit plays a vital role in this mission by delivering independent and objective assurance and consulting services that enhance the City's operations. Through a systematic and disciplined approach, the Audit Unit focuses on strengthening risk management, control, and governance processes. Every aspect of its work is carried out with integrity, objectivity, confidentiality¹, and professionalism.

Why Do an Audit Plan?

The Audit Unit adheres to the *International Professional Practices Framework for Internal Auditing*, established by the Institute of Internal Auditors. Under these standards, the unit is required to develop a risk-based audit plan each year, outlining its priorities for the upcoming fiscal year.

What is an Audit Plan?

The audit plan is designed to identify both potential and necessary projects for the upcoming fiscal year. It encompasses planned audits², carryover audits, follow-up reviews, and special assignments from the Inspector General (IG). This plan serves as a guiding framework and may be adjusted in response to unforeseen circumstances.

¹ Confidentiality is only to the extent allowed by the Sunshine Law, F.S. Ch. 286

² Based on the *Fiscal Year 2026 Risk Assessment*

What are the Types of Engagements?

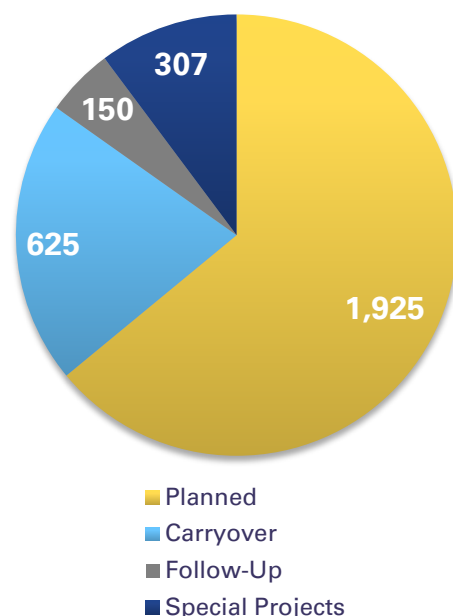
Planned Audits Audits selected through a risk assessment.	Carryover Audits Previous fiscal year's audits that were not completed.
Special Projects Unplanned audits and other activities that are requested by the IG.	Follow-up Reviews Follow-ups to previous audits to monitor corrective actions.

How Does the Audit Unit Select What to Audit?

Audit resources must be utilized efficiently and effectively. Consequently, the scope of audits is determined by staff experience, expertise, and availability. The audit team consists of one full-time auditor, a data analyst, and Audit's Deputy Inspector General (DIG). The auditor's available hours were calculated by subtracting holidays, leave, training, and administrative time from total work hours. The DIG's available hours were calculated as half of those, and the Data Analyst's as a third. In total, there were 3,007 hours available for projects, allocated between planned audits, carryover audits, follow-up reviews, and special projects.

Total Annual Available Hours	
Annual Totals	Hours
Total Work Hours (52 Weeks * 40 Hours)	2,080
Holiday Hours (13 Days * 8 Hours)	(104)
Annual Leave Hours (20 days * 8 Hours)	(160)
Personal Holiday (1 Day * 8 Hours)	(8)
Continuous Professional Education	(20)
Administrative Time (14 days * 8 hours)	+(147)
Available Project Hours for Auditor	1,640
Available Project Hours for Data Analyst	820
Available Project Hours for DIG	+547
Total Available Project Hours	3,007

Allotted Hours



PLANNED AUDITS

The Office of Public Parking's Downtown Garage Security (450 Hours)

Potential Objectives	<ul style="list-style-type: none">• Determine whether security cameras and badge access control systems in City-owned parking garages are operational, properly maintained, and sufficient to meet security needs.• Determine whether the Office of Public Parking has adequate policies, procedures, and resources in place to ensure timely repairs, preventive maintenance, and monitoring of security systems.• Review whether records of maintenance, repairs, and security incidents are maintained, complete, accurate, and used effectively to support decision-making and accountability.
Rationale	<p>The Office of Public Parking is responsible for managing the City's downtown parking garages, including maintaining the security infrastructure that protects City employees, visitors, and property. This infrastructure includes security cameras, badge access control systems, and related monitoring tools. These systems play a critical role in deterring criminal activity, supporting law enforcement investigations, and ensuring that only authorized individuals have access to restricted areas of City facilities. Proper operation and oversight of these security measures are essential to maintaining public safety and protecting City assets.</p> <p>The Audit Unit selected garage security for review because of the high risk associated with system failures or lapses in monitoring. Inoperable cameras or malfunctioning access controls could expose the City to liability, compromise the safety of employees and the public, and damage the City's reputation for providing secure public facilities. Additionally, inadequate recordkeeping or maintenance practices could hinder accountability and reduce the effectiveness of</p>

security responses. By auditing this area, the OIG seeks to assess whether the City has adequate controls in place to safeguard its parking facilities and to ensure that security measures are being maintained as intended.

Jacksonville Housing’s Benefit Repayment Program (450 Hours)

Potential Objectives	<ul style="list-style-type: none">• Determine whether repayment agreements are established, monitored, and enforced consistently and in accordance with HUD and Jacksonville Housing policies.
	<ul style="list-style-type: none">• Determine if the repayment amounts are properly calculated, collected, recorded, and reported in the agency’s financial systems.
	<ul style="list-style-type: none">• Determine whether Jacksonville Housing has adequate internal controls to prevent errors, detect fraud, and ensure accountability in repayment activities
Rationale	<p>Jacksonville Housing administers public and subsidized housing programs for low- and moderate-income families, seniors, and individuals with disabilities. As part of its compliance responsibilities, the agency operates a benefit repayment program to recover funds when tenants underreport income or otherwise receive assistance improperly. Repayment agreements establish the amount owed, repayment schedules, and monitoring requirements, with staff responsible for ensuring payments are collected, recorded, and reported accurately. Effective administration of this program is critical to safeguarding limited housing resources and maintaining compliance with federal and state requirements.</p>

The Audit Unit selected this program for review due to its financial and compliance significance. Improper management of repayment agreements increases the risk of uncollected debt, inaccurate reporting, and potential findings from HUD or other oversight bodies.

In addition, inconsistent enforcement could raise concerns about fairness and accountability. Given the program’s role in recovering improperly disbursed funds and protecting the integrity of Jacksonville Housing’s operations, an audit provides assurance that repayment processes are functioning as intended and that taxpayer-supported housing resources are preserved.

Jacksonville Housing Tuition Reimbursement Program (400 Hours)

Potential Objectives	<ul style="list-style-type: none">• Determine whether Jacksonville Housing employees were eligible for the program and reimbursements.
	<ul style="list-style-type: none">• Determine whether Jacksonville Housing employees submitted the proper supporting documents for reimbursement.
	<ul style="list-style-type: none">• Determine whether reimbursements were made timely and accurately.
Rationale	<p>As part of the OIG’s county-wide review of tuition reimbursement programs, the Audit Unit has selected Jacksonville Housing’s Tuition Reimbursement Program as its next review. This is the third such program audited by the OIG, following the City’s Career Development Program and the Jacksonville Transportation Authority’s program. Tuition reimbursement programs often involve thousands of dollars in monthly expenditures and are typically administered as secondary responsibilities by employees.</p>

Jacksonville’s Veterans’ Preference Application (325 Hours)

Potential Objectives	<ul style="list-style-type: none">• Determine whether the City applies veterans’ preference in hiring and promotional practices in accordance with Fla. Stat. §§ 295.07–295.08 and related regulations.
-------------------------	---

- Verify that required supporting documentation (e.g., DD-214s, VA letters, FDVA forms) is obtained, reviewed, and retained to support veterans' preference determinations.
- Evaluate whether the City provides adequate guidance, training, and monitoring to ensure that hiring personnel understand and apply veterans' preference requirements correctly.

Rationale

The Veterans' Preference program is designed to ensure that eligible veterans, their family members, and certain active-duty service members receive priority consideration in public employment. Florida Statutes §§ 295.07–295.08 require that veterans' preference be applied at every stage of the hiring process for covered positions. Applicants must provide supporting documentation, such as a DD-214 or certification from the Department of Veterans' Affairs, to establish eligibility. Hiring personnel are also required to maintain documentation when a qualified veteran is not selected, ensuring accountability and compliance with statutory requirements.

The Audit Unit selected the Veterans' Preference program for review due to the City's obligation to comply with state law, the potential risk of misapplication during the hiring process, and the importance of demonstrating support for the veteran community. Improper administration could expose the City to compliance findings, legal challenges, and reputational harm, particularly if veterans perceive that the City is not honoring its statutory and ethical responsibilities. By auditing this program, the OIG helps ensure that hiring practices remain fair, transparent, and fully aligned with legal requirements.

Jacksonville Sunshine Compliance Review (300 Hours)

Objectives	• Determine if the City Council’s Public Meeting notices complied with the Jacksonville Municipal Code.
	• Determine if the City Council’s Public Meeting locations complied with the Jacksonville Municipal Code
	• Determine if the City Council’s Public Meeting minutes complied with the Jacksonville Municipal Code.
	• Determine if the City Councilmembers and their Executive Assistants (ECAs) took ethics and Sunshine law training as required by the Jacksonville Municipal Code.
Rationale	<p>Every two years, the Audit Unit reports on City Council’s compliance with local law regarding meeting notices, locations, minutes, and required ethics training. This obligation is established under Jacksonville Municipal Code Section 15.107. The next report, due June 1, 2026, will cover the period from May 2024 through April 2026.</p>

Carryover Audits

Opioid Settlement Proceeds Grants Program (575 Hours)

The OIG initially scheduled an audit of the City’s Opioid Settlement Proceeds Grants Program for Fiscal Year 2025. However, the program had not completed a full year of operations at that time, and the limited activity reduced the value of conducting a review. Accordingly, the audit was postponed to allow for a more comprehensive evaluation once the program was fully implemented.

This program was established to distribute funds that the City received from litigation against manufacturers and distributors of prescription opioids. Its mission is to allocate these resources to local organizations providing prevention, treatment, and recovery support for individuals affected by opioid misuse. For Fiscal Year 2025, the program distributed over 4.6 million dollars to local agencies. This audit will evaluate whether appropriate controls are in place to ensure grantees meet eligibility requirements and that they deliver the promised program outcomes.

JTA Tuition Reimbursement Program (50 Hours)

As part of the OIG’s county-wide review of tuition reimbursement programs, the Audit Unit selected the Jacksonville Transportation Authority’s (JTA) Tuition Reimbursement Program for review. This was the second tuition reimbursement program audited by the OIG, following the review of the City’s Career Development Program. The JTA program was identified for audit after OIG staff brought it to the Audit Unit’s attention. The audit objectives are to determine whether participating employees were eligible for the program and reimbursements, whether appropriate documentation was submitted to support the reimbursements, and whether payments were issued accurately and in a timely manner.

Follow-up Reviews

Career Development Program (150 Hours)

The Audit Unit completed its review of the City's Career Development Program (CDP) in April 2024. CDP reimburses eligible City employees for education-related expenses. The audit identified that approximately 10.5 percent of reimbursements lacked sufficient supporting documentation. In addition, the program's tracking process relied on a shared Excel spreadsheet, within which about 15.8 percent of repayment entries were inaccurately recorded. The audit recommended strengthening internal controls to improve the accuracy of recordkeeping and ensure adequate documentation of reimbursements. Although follow-ups are typically conducted within six to twelve months of audit completion, the Audit Unit determined that a longer interval was appropriate in this case, given the program's alignment with academic semesters. Accordingly, a follow-up was scheduled approximately 18 months after the audit's conclusion to allow for a more complete assessment of corrective actions.

Special Projects

Specially Assigned Audit Projects (155 Hours)

Throughout the year, the Audit Unit receives project referrals from the IG and may be requested to perform audit functions for other areas of the consolidated government. For example, the Office of Public Parking and the Property Appraiser rely on the OIG's Audit Unit to conduct their required Florida Department of Highway Safety and Motor Vehicles (FLHSMV) audits related to access to the Driver and Vehicle Information Database (DAVID) system. To ensure the Audit Unit can accommodate these unplanned projects, work hours are reserved in the annual plan.

Investigation Support (152 Hours)

The Audit Unit will maintain its collaboration with the Investigations Unit in the upcoming fiscal year, focusing on forensic audits, investigative support, and data analysis.