

**CITY COUNCIL RESEARCH DIVISION  
LEGISLATIVE SUMMARY**



**JEFFREY R. CLEMENTS**  
Chief of Research  
(904) 255-5137

117 West Duval Street  
City Hall, Suite 425  
Jacksonville, FL 32202  
FAX (904) 255-5229

**Bill Type and Number:** Ordinance 2023-52

**Introducer/Sponsor(s):** Council Members Bowman, White, Carlucci, Carrico, Morgan, Pittman & Salem

**Date of Introduction:** January 24, 2023

**Committee(s) of Reference:** F

**Date of Analysis:** January 26, 2023

**Type of Action:** Appropriation; authorization to execute addendum to engagement letter

**Bill Summary:** The bill appropriates \$90,000 from the Finance and Administration Department's Professional Services budget to fund additional audit services provided by the City's external auditor – Carr, Riggs and Ingram – for the FY20-21 audit. It authorizes the execution of an addendum to the company's engagement letter for that audit to recognize the additional services provided.

**Background Information:** During the course of its audit work for FY20-21, CRI reported encountering significant difficulties caused by the City's implementation of a new financial management system (1Cloud) which led to additional work being required that was outside the scope of the standard audit services and was not considered as part of the initial engagement letter. The company initially submitted an invoice for \$327,000 in additional costs; after negotiations between the company, the Council Auditor and the Finance and Administration Department, the invoice was reduced to \$90,000. The Finance Committee authorized introduction of this legislation.

**Policy Impact Area:** Independent audit

**Fiscal Impact:** The bill appropriates \$90,000 in additional funding (for a new total of \$417,500) to pay for additional costs incurred in the FY20-21 audit process.

**Analyst:** Clements