

Introduced by Council Member Johnson:

**ORDINANCE 2025-383**

AN ORDINANCE AMENDING SECTION 118.201 (RELEASE OF APPROPRIATIONS), PART 2 (DISBURSEMENT OF CITY GRANTS), CHAPTER 118 (CITY GRANTS), *ORDINANCE CODE*, TO PROVIDE THAT RECIPIENT'S WHOSE ANNUAL FINANCIAL AUDIT IS PERFORMED BY THE STATE AUDITOR GENERAL OR WHO ARE OTHERWISE REQUIRED TO PROVIDE THEIR ANNUAL FINANCIAL AUDIT TO THE STATE AUDITOR GENERAL SHALL PROVIDE SAID AUDIT REPORT TO THE CITY OF JACKSONVILLE WITHIN NINE MONTHS OF THE CLOSE OF RECIPIENT'S FISCAL YEAR; PROVIDING FOR CODIFICATION INSTRUCTIONS; PROVIDING AN EFFECTIVE DATE.

**BE IT ORDAINED** by the Council of the City of Jacksonville:

**Section 1. Amending Section 118.201 (Release of Appropriations), Part 2 (Disbursement of City Grants), Chapter 118 (City Grants), Ordinance Code.** Section 118.201 (Release of Appropriations), Part 2 (Disbursement of City Grants), Chapter 118 (City Grants), *Ordinance Code*, is hereby amended to read as follows:

**CHAPTER 118 - CITY GRANTS**

**\* \* \***

**PART 2. - DISBURSEMENT OF CITY GRANTS**

**Sec. 118.201. - Release of Appropriations.**

Appropriations made pursuant to this Chapter shall be released and disbursed only subsequent to the execution by the recipient of a written agreement:

**\* \* \***

1 (f) Consenting to:

2 \* \* \*

3 (4) In the case of each recipient receiving City funding,  
4 either from one City funding source or cumulatively from  
5 several City funding sources, an amount from \$100,000 to  
6 \$500,000, furnishing the City a copy of an audit report in  
7 accordance with Generally Accepted Auditing Standards  
8 (GAAS) issued by the Auditing Standards Board of the  
9 American Institute of Certified Public Accountants  
10 (AICPA). Except as otherwise provided herein, this  
11 report shall be due within 120 days of the close of the  
12 recipient's fiscal year and this report shall present  
13 information based on the City's fiscal year of October 1  
14 through September 30. Recipients whose annual financial  
15 audit is performed by the State Auditor General, or who  
16 are otherwise required to provide their annual audit to  
17 the State Auditor General pursuant to Florida Statutes,  
18 shall provide the audit report required herein to the City  
19 within nine months of the close of recipient's fiscal year.

20 (5) In the case of each recipient receiving City funding,  
21 either from one City funding source or cumulatively from  
22 several City funding sources, an amount in excess of  
23 \$500,000, furnishing the City a copy of an audit report  
24 conducted in accordance with both GAAS and Government  
25 Auditing Standards (GAS) issued by the Comptroller General  
26 of the United States, and if applicable the provisions of  
27 Office of Management and Budget Circular A-133, "Audits of  
28 Institutions of Higher Education and Other Nonprofit  
29 Organizations," of its financial affairs for its fiscal  
30 year ending within the current fiscal year of the City made  
31 by an independent certified public accountant. Except as

otherwise provided herein, this This report shall be due within 120 days of the close of the recipient's fiscal year and, in addition to the information described above, this report shall present information regarding recipient's use of City funding based on the City's fiscal year of October 1 through September 30. Recipients whose annual financial audit is performed by the State Auditor General, or who are otherwise required to provide their annual audit to the State Auditor General pursuant to Florida Statutes, shall provide the audit report required herein to the City within nine months of the close of recipient's fiscal year.

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**Section 2. Codification Instructions.** The Codifier and the Office of General Counsel are authorized to make all chapter and division "table of contents" consistent with the changes set forth herein. Such editorial changes and any other changes necessary to make the *Ordinance Code* consistent with the intent of this legislation are approved and directed herein, and the changes to the *Ordinance Code* shall be made forthwith and when inconsistencies are discovered.

**Section 3. Effective Date.** This Ordinance shall become effective upon signature by the Mayor or upon becoming effective without the Mayor's signature.

Form Approved:

/s/ Mary E. Staffopoulos

Office of General Counsel

Legislation Prepared By: Mary E. Staffopoulos

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