

Introduced by Council Member Boylan and Co-Sponsored by Council Members Clark-Murray, Miller, Howland and Pittman and amended by the Neighborhoods, Community Services, Public Health and Safety Committee:

ORDINANCE 2025-812-E

AN ORDINANCE AMENDING SECTIONS 118.201 (RELEASE OF APPROPRIATIONS) AND 118.202 (CONTENT OF AUDITS BY INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT), PART 2 (DISBURSEMENT OF CITY GRANTS), CHAPTER 118 (CITY GRANTS), *ORDINANCE CODE*, TO AMEND THRESHOLD AMOUNTS AND REQUIREMENTS FOR CONTENT OF CERTAIN AUDITS REQUIRED TO BE PERFORMED BY GRANT RECIPIENTS; PROVIDING FOR CODIFICATION INSTRUCTIONS; REQUESTING ONE CYCLE EMERGENCY PASSAGE; PROVIDING FOR RETROACTIVE APPLICATION OF THE CODE AMENDMENTS CONTAINED HEREIN TO RECIPIENTS WHOSE FISCAL YEAR ENDED ON JUNE 30, 2025, AND WHO ARE REQUIRED TO SUBMIT AN AUDIT REPORT TO THE CITY ON OR BEFORE THE END OF OCTOBER 2025; PROVIDING AN EFFECTIVE DATE.

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

Section 1. Amending Sections 118.201 (Release of Appropriations) and 118.202 (Content of audits by independent certified public accountant), Part 2 (Disbursement of City Grants), Chapter 118 (City Grants), Ordinance Code. Sections 118.201 (Release of Appropriations) and 118.202 (Content of audits by independent certified public accountant), Part 2 (Disbursement of City Grants),

Chapter 118 (City Grants), *Ordinance Code*, are hereby amended to read as follows:

CHAPTER 118 - CITY GRANTS

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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:

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(f) Consenting to:

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(4) In the case of each recipient receiving City funding, either from one City funding source or cumulatively from several City funding sources, an amount from \$100,000 to less than the Single Audit threshold amount stated in Title 2, Part 200, Subpart F of the Code of Federal Regulations~~\$500,000~~, furnishing the City a copy of an audit report in accordance with Generally Accepted Auditing Standards (GAAS) issued by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA). Except as otherwise provided herein, this report shall be due within 120 days of the close of the recipient's fiscal year; however, if the recipient is required to perform a Single Audit pursuant to Title 2, Part 200, Subpart F of the Code of Federal Regulations, the required audit shall be due to the City within 120 days after the later of the close of the recipient's fiscal year or the final release of the annual Office of Management and Budget Compliance Supplement. ~~and this report shall present information based on the City's fiscal year of October 1~~

1 ~~through September 30.~~ Recipients whose annual financial
2 audit is performed by the State Auditor General, or who
3 are otherwise required to provide their annual audit to
4 the State Auditor General pursuant to Section 218.39,
5 *Florida Statutes*, shall provide the audit report required
6 herein to the City within the time period required by
7 Section 218.39, *Florida Statutes* ~~nine months of the close~~
8 ~~of recipient's fiscal year.~~ Any report required under this
9 subsection shall present information based on the City's
10 fiscal year of October 1 through September 30.

- 11 (5) In the case of each recipient receiving City funding,
12 either from one City funding source or cumulatively from
13 several City funding sources, an amount equal to or in
14 excess of the Single Audit threshold amount stated in Title
15 2, Part 200, Subpart F of the Code of Federal
16 Regulations ~~\$500,000~~, furnishing the City a copy of an audit
17 report conducted in accordance with both GAAS and
18 Government Auditing Standards (GAS) issued by the
19 Comptroller General of the United States, and if applicable
20 the Single Audit provisions of Title 2 Part 200 Subpart F
21 of the Code of Federal Regulations, ~~provisions of Office~~
22 ~~of Management and Budget Circular A-133, "Audits of~~
23 ~~Institutions of Higher Education and Other Nonprofit~~
24 ~~Organizations,"~~ of its financial affairs for its fiscal
25 year ending within the current fiscal year of the City made
26 by an independent certified public accountant. Except as
27 otherwise provided herein, this report shall be due within
28 120 days of the close of the recipient's fiscal year;
29 however, if the recipient is required to perform a Single
30 Audit pursuant to Title 2, Part 200, Subpart F of the Code
31 of Federal Regulations, all reporting shall be due to the

City within 120 days after the later of the close of the recipient's fiscal year or the final release of the annual Office of Management and Budget Compliance Supplement, 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 Section 218.39, *Florida Statutes*, shall provide the audit report required herein to the City within the time period required by Section 218.39, *Florida Statutes* ~~nine months of the close of recipient's fiscal year.~~ Any report required under this subsection shall present information regarding recipient's use of City funding based on the City's fiscal year of October 1 through September 30.

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Sec. 118.202. - Content of audits by independent certified public accountant.

In every case in which a recipient is required to produce or file with the Council Auditor an audit by an independent certified public accountant, the following documents will be supplied:

- (a) For funding by the City of less than \$100,000, an annual report of receipts and expenditures of City funds in such form as the Council Auditor shall prescribe.
- (b) For funding by the City of \$100,000 to less than the Single Audit threshold amount stated in Title 2, Part 200, Subpart F of the Code of Federal Regulations~~\$500,000~~, an audit conducted in accordance with Generally Accepted Auditing Standards (GAAS).

(c) For funding by the City in an amount equal to or in excess of the Single Audit threshold amount stated in Title 2, Part 200, Subpart F of the Code of Federal Regulations~~\$500,000~~, an audit conducted in accordance with both GAAS and GAS, and if applicable the Single Audit provisions of Title 2, Part 200, Subpart F of the Code of Federal Regulations.~~Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations."~~

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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. Requesting One Cycle Emergency Passage Pursuant to Council Rule 4.901 Emergency. One cycle emergency passage of this legislation is requested. The nature of the emergency is entities whose fiscal year ended on June 30, 2025, are nearing the deadline to submit their audits to the City. The annual Office of Management and Budget Compliance Supplement has not yet been released and therefore the recipients are unable to complete their reporting requirements. The City Council intends for the Code amendments approved herein to be in place as soon as possible.

Section 4. Providing for Retroactive Application of Code Amendments. The amendments to Chapter 118, Part 2, *Ordinance Code*, approved herein shall retroactively apply to recipients whose fiscal year ended June 30, 2025, and who are required to submit an audit report to the City on or before the end of October 2025.

Section 5. 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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