

Introduced by Council Member Johnson and amended by the Neighborhoods,
Community Services, Public Health and Safety Committee:

ORDINANCE 2025-383-E

AN ORDINANCE AMENDING SECTION 118.201 (RELEASE
OF APPROPRIATIONS), PART 2 (DISBURSEMENT OF CITY
GRANTS), CHAPTER 118 (CITY GRANTS), *ORDINANCE
CODE*, TO PROVIDE THAT RECIPIENTS 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 PURSUANT TO SECTION
218.39, *FLORIDA STATUTES*, 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

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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

1 written agreement:

2 * * *

3 (f) Consenting to:

4 * * *

5 (4) In the case of each recipient receiving City funding,
6 either from one City funding source or cumulatively from
7 several City funding sources, an amount from \$100,000 to
8 \$500,000, furnishing the City a copy of an audit report in
9 accordance with Generally Accepted Auditing Standards
10 (GAAS) issued by the Auditing Standards Board of the
11 American Institute of Certified Public Accountants
12 (AICPA). Except as otherwise provided herein, this~~This~~
13 report shall be due within 120 days of the close of the
14 recipient's fiscal year and this report shall present
15 information based on the City's fiscal year of October 1
16 through September 30. Recipients whose annual financial
17 audit is performed by the State Auditor General, or who
18 are otherwise required to provide their annual audit to
19 the State Auditor General pursuant to Section 218.39,
20 Florida Statutes, shall provide the audit report required
21 herein to the City within nine months of the close of
22 recipient's fiscal year.

23 (5) In the case of each recipient receiving City funding,
24 either from one City funding source or cumulatively from
25 several City funding sources, an amount in excess of
26 \$500,000, furnishing the City a copy of an audit report
27 conducted in accordance with both GAAS and Government
28 Auditing Standards (GAS) issued by the Comptroller General
29 of the United States, and if applicable the provisions of
30 Office of Management and Budget Circular A-133, "Audits of
31 Institutions of Higher Education and Other Nonprofit

1 Organizations," of its financial affairs for its fiscal
2 year ending within the current fiscal year of the City made
3 by an independent certified public accountant. Except as
4 otherwise provided herein, this~~This~~ report shall be due
5 within 120 days of the close of the recipient's fiscal year
6 and, in addition to the information described above, this
7 report shall present information regarding recipient's~~its~~
8 use of City funding based on the City's fiscal year of
9 October 1 through September 30. Recipients whose annual
10 financial audit is performed by the State Auditor General,
11 or who are otherwise required to provide their annual audit
12 to the State Auditor General pursuant to Section 218.39,
13 Florida Statutes, shall provide the audit report required
14 herein to the City within nine months of the close of
15 recipient's fiscal year.

16 * * *

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

24 **Section 3. Effective Date.** This Ordinance shall become
25 effective upon signature by the Mayor or upon becoming effective
26 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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