

Finance Committee

The Committee shall consider financial matters, including: appropriations; budgets; budgetary transfers; taxes; fees; franchises; bonds; fiscal and investment policies; economic development investment incentives and related contracts, agreements and appropriations; licensing; personnel; pensions; leases; Finance and Administration Department; Procurement Division; Office of Economic Development; JEA financial issues; auditing; performance measurement and benchmarking; audits of the City and Independent Agencies; selection and retention of the auditor to perform the annual independent audit required by Section 5.11, Jacksonville Charter; TRUE Commission reports; international trade; legislation containing waivers or invoking an exception; conveyance of City property; collections of code enforcement and other fines and fees; and all related subjects.

Committee Members:

Aaron Bowman - Chair
LeAnna Cumber - Vice Chair
Randy DeFoor
Terrance Freeman
Tommy Hazouri
Ju'Coby Pittman
Ron Salem

Finance Committee Agenda Meeting Location/Time:

First and Third Tuesday at 9:00 a.m.
City Council Chamber, First Floor City Hall
117 W. Duval Street

Finance Committee Meeting Location/Time:

First and Third Tuesday at 9:30 a.m.
City Council Chamber
First Floor, City Hall
117 W. Duval Street



Council Auditor's Office

Follow-Up on JPA Payroll Audit

Report #766B

Released on: July 1, 2019

OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



Report #766B

July 1, 2019

Honorable Members of the City Council
City of Jacksonville

The purpose of this report is to document our follow-up review of our past report #766, JPA Payroll Audit, to determine whether corrective action has been taken in response to our findings and recommendations. We are providing this special written report in accordance with Ordinance Code Section 102.102. This report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

We sent a follow-up letter to the Jacksonville Port Authority's Chief Financial Officer on May 14, 2019 inquiring as to the status of the remaining original audit report recommendations. We reviewed the recommendations from our audit report, the auditees' responses to the recommendations, and the auditees' responses to our follow-up letter. We then performed limited testing to verify the responses.

Based on the responses received and our follow-up testing, it appears that the responsible parties complied with our recommendations without exception. Here is a table detailing the original number of issues noted and the number of issues resolved as of this follow-up.

Types of Issues	Original Number of Issues	Issues Cleared Prior to This Follow-Up	Remaining Issues Prior to This Follow-Up	Issues Cleared During This Follow-Up	Remaining Issues
Internal Control Weaknesses	2	1	1	1	0
Findings	1	1	0	0	0
Opportunities for Improvement	1	0	1	1	0
Total	4	2	2	2	0

We would like to thank the Jacksonville Port Authority for its cooperation in conducting this follow-up review.

Sincerely,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor

CITY OF JACKSONVILLE, FLORIDA
SUMMARY ANALYSIS OF CONTINGENCIES & RESERVE ACCOUNTS
07/12/2019

Acct. No.	Account Title	2018-2019 Budget	Transfers		Balance Available	
			Amount	%	Amount	%
<i>Operating Contingencies</i>						
JXRS011CCOR	City Council Operating Contingency	100,000.00	-	0	100,000.00	100.0
JXRS011MAEO	Mayor's Executive Oper Contingency	100,000.00	(25,000.00)	25.0	75,000.00	75.0
<i>Other Contingencies - GSD</i>						
JXRS011CCFP	Reserve - Federal Programs	250,000.00	(202,750.00)	81.1	47,250.00	18.9
JXRS011CCJC	Sp Council Cont-JAX Chamber	300,000.00	(300,000.00)	100.0	-	0.0
JXRS011CCFMG	Federal Matching Grant	1,770,641.00	(1,381,272.73)	78.0	389,368.27	22.0
JXRS011MACB	Contingency-Collective Bargaining	12,052,882.00	-	0	12,052,882.00	100.0
JXRS011CCPSG	Special Council Contingency-PSG	2,624,196.00	(2,624,196.00)	100.0	-	0.0
JXRS011FIND	Contingency F.I.N.D. Match	1,736,000.00	(1,649,200.00)	95.0	86,800.00	5.0
JXRS011MACBR	Contingency - Coll. Bargaining Reopener	2,000,000.00	(2,000,000.00)	100.0	0.00	0.0
<i>Reserves</i>						
JXSF018	Emergency Reserve	61,868,714.00	-	0	61,868,714.00	100.0
<i>Other</i>						
JECP32CSHIP	Shipyard Env. Cleanup-Reserves	12,511,410.00	(1,100,000.00)	8.8	11,411,410.00	91.2
<i>Total</i>		\$95,313,843.00	(\$9,282,418.73)		\$86,031,424.27	