

COUNCIL AUDITOR'S OFFICE

ANNUAL REPORT 2002

December 2, 2002

Report #566

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



December 2, 2002

Report No. 566

Honorable Members of the City Council
Jacksonville, Florida

The annual report of the City Council Auditor's Office of Jacksonville, Florida for the year ended September 30, 2002 is presented for your review. This report provides a description of the mission and goals of the Council Auditor's Office and an explanation as to the types of work performed.

A very productive year resulted in the issuance of 13 audit reports, three follow-up audit reports and six special reports. A listing of the reports and a synopsis of each is included as Appendix A. The Council Auditor's Office (CAO) also provided 575 hours of staff time to assist Ernst & Young, LLP with the annual financial statement audit of the City as required by the City's Ordinance Code. Two CAO staff provided 160 total hours to assist KPMG with the financial audit of JEA.

In addition to conducting audits and issuing reports, many staff hours are spent in the weekly review of legislation being brought before the City Council and the attendance at City Council committee meetings. A total of 2,009 staff hours were spent from July 2002 through September 2002 reviewing the Mayor's proposed 2002/2003 budget. This report is not intended to address the results of performing these responsibilities.

We appreciate the strong support given to us by the City Council and the cooperation extended to us by the Mayor and the Administration. We look forward to continuing to work with elected officials and the Administration on finding ways to improve our City and its Independent Agencies.

Respectfully submitted,

Bob Johnson, CPA
Council Auditor

**CITY COUNCIL AUDITOR'S OFFICE
ANNUAL REPORT 2001/2002**

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CITY COUNCIL AUDITOR'S OFFICE ANNUAL REPORT - 2001/2002

Mission and Goals

Charter Authority of the City Council Auditor

The position of the Council Auditor is authorized by Section 5.10 of the Charter of the Consolidated Government of the City of Jacksonville. The Council Auditor is appointed by the City Council and is the head of the Council Auditor's Office that is a department of the legislative branch of the consolidated government. The Council Auditor is responsible for conducting a continuous internal audit of the fiscal operations of the consolidated government and all independent agencies. The Council Auditor's Office renders assistance to the independent auditor appointed by the Council and performs such other research as the Council President, the Finance Committee or individual Council members may request.

Our Mission

The mission of the Council Auditor's Office is to improve the accountability and effectiveness of local government by actively providing independent and informative services to the City Council of Jacksonville. The Mayor, City Council, Independent Agencies and the public need timely, objective, and accurate information about the efficiency and effectiveness of the operations of the City and its Independent Agencies. We seek to accomplish our mission by evaluating department and program performance.

Statement of Values

- ◆ We expect excellence in the services we provide: excellence achieved through motivated personnel upon whose abilities, initiative, and creativity we depend.
- ◆ We are committed to sustaining a work environment that provides opportunities for personal growth, fosters cultural diversity, and supports innovation and change as essential to achieving our vision in a rapidly changing world.
- ◆ We expect the development of new ideas and enhancements in our ability to perform and work effectively at all levels of the organization.
- ◆ We highly value the importance of our relationship with others.
- ◆ We demonstrate integrity and honesty in all facets of our work.

Our Work Products

The work of the Council Auditor's Office includes different types of auditing and research. Audit work is conducted in accordance with government auditing standards. These standards require due professional care in conducting audits, professionally qualified staff, independence, adequate supervision and planning of audit work, reporting

of audit results, and periodic review of the office by outside professionals. The following briefly describes the scope of work performed.

Performance Audits

A performance audit is an objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of a government organization, program, activity, or function in order to provide information to improve public accountability and facilitate decision-making by the parties with responsibility to oversee or initiate corrective action.¹

Financial-related Audits

Financial-related audits include determining whether (1) financial information is presented in accordance with established or stated criteria, (2) the entity has adhered to specific financial compliance requirements, or (3) the entity's internal control structure over financial reporting and/or safeguarding assets is suitably designed and implemented to achieve their objectives.²

Performance and financial-related audits result in recommendations that will improve resource utilization, reduce the risk of loss or abuse of assets, increase productivity, and correct wasteful practices. Audit recommendations can improve services to the public by making programs more effective and efficient.

Follow-up Audits

The Council Auditor's Office conducts follow-up reviews to determine the progress made in addressing findings and recommendations identified in previous audits. It is substantially less in scope than an audit conducted in accordance with generally accepted government auditing standards.

Special Reports

The Council Auditor's Office also performs other reviews to fulfill the City Charter and Ordinance Code requirements of providing the City Council with reports of financial analysis and information pertaining to the operations of the City and its independent agencies. As a part of this effort, the Council Auditor compiles and reviews quarterly financial reports from the City and its independent agencies and presents reports thereon. The Office also is responsible for reviewing the annual Mayor's proposed budget. A report is prepared annually outlining the Mayor's proposed budget and Council actions regarding that budget. A report on the debt service of the City and its Independent Agencies was also issued this year.

Legislative Review and Special Projects

In addition to its audit requirements, the Council Auditor's Office performs research concerning the financial or management affairs of the consolidated government. This task

¹ Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office, 1994), p.14.

² Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office, 1994), p.13.

is accomplished through the review of all legislation before the Finance Committee and other committees to which the legislation is assigned. Individual Council members are also provided with financial information as requested.

Special and Ad Hoc Committees

Council Auditor's staff attends special committee meetings to provide background information and aid committee members in their review and deliberations on tasks assigned the committee (e.g. City Economic Development Incentive Committee, Pension Committee, etc.). Staff also participates in the committee meetings associated with the Better Jacksonville Plan.

Office Operations

Audit Selection

We select areas to audit based on several considerations. We consider areas that provide services to the government and community that may have potential for improvement in the areas of economy and efficiency. Areas at risk for the misuse of assets or resources are also considered as areas for audit. We also consider areas with a high volume of complaints, as well as concerns from the City Council, Mayor, and management. The length of time since the last audit is also considered. Appropriate staff is assigned to the audit based on individual staff qualifications and the number of staff needed to conduct the audit.

Expenditures

The Council Auditor's Office had expenditures of approximately \$1.45 million in fiscal year 2002.

<u>Category</u>	<u>Fiscal Year</u>		
	<u>2000</u>	<u>2001</u>	<u>2002</u>
Personnel	\$ 1,113,504	\$ 1,183,447	\$1,349,532
Operating	89,040	90,247	102,054
Capital	0	6,071	903
Total	<u>\$ 1,202,544</u>	<u>\$ 1,279,765</u>	<u>\$1,452,489</u>

Staffing

Staff Qualifications

The office was authorized 16 full-time positions in fiscal year 2002. Positions included the Council Auditor, two Assistant Council Auditors, eleven (11) auditors, and two Executive Secretaries. All professional auditors have degrees in accounting including several with Masters degrees. As of October 2002, eleven of the fourteen professionals were Certified Public Accountants (CPA). The remaining three (3) are currently in the process of taking the exam. All audit staff members are encouraged to sit for the CPA examination. A part-time auditor was added to the staff in September 2002. The TRUE

Commission recommended that additional staff be hired for the audit function and made this recommendation to the City Council during the 2002/2003 budget process. An additional three (3) positions were granted effective October 1, 2002 bringing the total authorized full-time positions to 19.

Professional Development

Summary

The work of the Council Auditor's Office requires professionals with high standards of integrity, independence, and conduct. Principles are established as a guide for development and improvement of the employee's professionalism. The Council Auditor's Office emphasizes professional development to improve our skills, effectiveness and efficiency. The office provides required continuing education, encourages professional certification, and supports staff involvement in professional associations.

Continuing Education

Government auditing standards require that our staff complete at least 80 hours of continuing education every two years including 24 hours in subjects directly related to the government environment and government auditing. Those auditors who are CPA's must also complete the 80 hours every two years to retain their active status as CPA's. Some of the training received in 2002 included review of Government Accounting Standards changes, conducting fraud examinations, computer-assisted auditing techniques, performance auditing, and IT auditing.

Professional Associations

Staff members are active in organizations for auditors. The Council Auditor and other staff members are active in organizations such as the National Association of Local Government Auditors, the Florida Government Finance Officers Association, the Government Finance Officers Association, both the Southeast and National Intergovernmental Audit Forums, and the Florida Audit Forum. The office has also recently joined the Institute of Internal Auditors and the Association of Airport Internal Auditors. The Council Auditor is a member of the Members in Government Committee of the American Institute of Certified Public Accountants. Some staff are also members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

Performance

Outputs

The Council Auditor's Office issued a total of 14 audit reports including eight performance audits and six financial-related audits. Three follow-up audit reports, six special reports, and three audit letters were also issued in fiscal year 2002. (See

Appendix A for a list of reports.) In addition, there are three audits in which the fieldwork was completed during the 2001/2002 fiscal year, but were not issued prior to September 30, 2002.

Outcomes

Reduced costs, increased revenues, improved services, improved internal controls, and government accountability to the public are the primary benefits of the work of the Council Auditor's Office. However, auditing alone cannot produce these benefits. These benefits can only come with the implementation of audit recommendations and it requires management to implement most recommendations. As part of our audit process, it is our responsibility to present accurate and convincing information that clearly supports our recommendations.

Recommendations cannot be effective without the support of management. Through discussion with and working with management throughout the audit process, we are able to achieve the support of management. Management agreement is the first step toward implementing recommendations, but is not a guarantee that recommendations will or can be implemented. It is through our audit follow-up process that we determine the extent to which our recommendations have been implemented.

In the three follow-up audits completed during the 2002 fiscal year, the Jacksonville Fire Rescue Department implemented the recommendations for seven findings and corrected seven internal control weaknesses we had identified regarding EMS Revenues, Storeroom supplies and narcotics. There were five internal control weaknesses and four findings that required further action. In the follow-up of the audit of the Jacksonville Zoological Society's Operations and Construction Costs, all recommendations were fully implemented. For the follow-up of the Open Water Lifeguard Audit, nine of the recommendations were fully implemented, four were partially implemented and one recommendation required further action.

Quality Assurance

In compliance with generally accepted government auditing standards, the Council Auditor's Office must undergo an external quality control review at least once every three years by an organization not affiliated with the Council Auditor's Office. We participate in the peer review program of the National Association of Local Government Auditors (N.A.L.G.A.) through which our office had a peer review and was found to be in compliance with the government auditing standards in April of 2000. Our next peer review is due sometime before April 2003.

Audit Committee

In 2000, the Council President assigned the Taxation, Revenue, and Utilization of Expenditures (TRUE) Commission the responsibility of serving as the Audit Committee for the City Council. All audit reports are now submitted to the TRUE Commission for

their review and recommendations and feedback is then given to the Council President and Chairman of the Finance Committee as needed. Council Auditor staff is available to the TRUE Commission along with the appropriate auditee to answer any questions regarding each audit released.

Appendix A

Reports Released in Fiscal Year 2002

Performance Audits

Shands Jacksonville Indigent Care Agreement (Report No.539)/October 2001
Traffic Engineering (Report No.542)/October 2001
JEDC Incentive Monitoring (Report No. 549)/March 2002
Sheriff Secondary Employment (Report No.546)/May 2002
General Employees Pension Administration (Report No. 548)/July 2002
Tuition Reimbursement (Report No. 552)/July 2002
Code Enforcement (Report No. 556)/July 2002
Jacksonville Airport Authority-Concessionaire Agreements (Report No.557) August 2002

Financial-Related Audits

Federal Equitable Sharing Program Years 1997-2000 (Report No. 544)/November 2001
Additional Court Costs for Fiscal Year 2001 (Report No. 551)/March 2002 ***
Jacksonville Beach Lifeguards & Beach Cleanup FY 2001(Report No.553)/May 2002
Conflict Attorney Fees for Fiscal Year 2001 (Report No. 555)/June 2002 ***
Atlantic Beach Lifeguards & Beach Cleanup FY 2001(Report No.561)/ August 2002
Neptune Beach Lifeguards and Beach Cleanup FY 2001 (Report No. 562)/August 2002

Special Reports

Budget Summary Fiscal Year 2002 (Report No. 542)/November 2001
Quarterly Summary for the Year Ended 9/30/01 (Report No. 547)/November 2001
Quarterly Summary for Three Months Ended 12/31/01 (Report No.550)/February 2002
Quarterly Summary for the Six Months Ended 3/31/02 (Report No.554)/May 2002
Debt Service Report (Report No. 558)/September 2002
Quarterly Summary for Nine Months Ended 6/30/02 (Report No. 560)/August 2002
Council Auditor's Office Annual Report 2001 (Report No.545)/February 2002

Follow Up Reports

Post Audit Review of Fire Rescue (Original Report No. 502)/January 2002
Post Audit Review of Jacksonville Zoo (Original Report No. 517)/January 2002
Post Audit Review of Open Water Lifeguards (Original Report No. 521)/January 2002

Audit Letters

Cellular Phones (Letter 02-01)/March 2002
JEA Scanning Contract (Letter 02-02)/May 2002
Tax Collector/Property Taxes (Letter 02-03)/May 2002

All reports are public records and are available to the public in our office or on our web site at www.coj.net/city+council/council+auditor

Performance Audits

Shands Jacksonville (Report No.539)/October 2001

This is an annual audit of client financial evaluation records at Shands Jacksonville to insure compliance with the Indigent Care Agreement between the City and Shands to provide medical care to qualified indigents in Duval County. The Charity Cost Report required by the Indigent Care Agreement was reviewed by Shand's independent auditors for compliance with Medicare rules and regulations. We relied on their review to help us determine compliance with the Indigent Care Agreement. We also tested client financial evaluation records to insure eligibility for City assistance. We noted no instances of non-compliance with the Indigent Care Agreement or with the financial evaluation criteria.

Traffic Engineering (Report No.542)/October 2001

The Traffic Engineering Division is responsible for traffic engineering services, traffic signals, and other traffic-control devices including railroad-crossing signals. The division provides for orderly movement of all traffic, motorized and non-motorized, through the City transportation system and provides such guidance and warnings as are needed to insure the safe operation of the traffic system. Our objective was to determine if Traffic Engineering is capturing 100% of work requests from all sources and completing them within the timeframes established in their business plan and the CARE system. We determined that Traffic Engineering is capturing 100% of work requests from all sources, but is not completing them within the timeframes established in their business plan and the CARE system. We also noted some opportunities for improvement such as identifying which signals require the most service calls in the year and following up on the intersections that have the highest number of accidents each quarter.

JEDC Incentive Monitoring (Report No. 549)/March 2002

The Jacksonville Economic Development Commission (JEDC) is responsible for bringing projects, programs and businesses to Jacksonville that generate jobs and investment within the community through the administration of various economic incentive programs. The objective of our audit was to determine if the JEDC was properly monitoring the recipients of Economic Development Incentives in accordance with the Agreements between the Developer and the City for the incentive, and taking appropriate action to ensure that recipients are in compliance with all requirements. We determined that JEDC was monitoring the recipients of Economic Development Incentives in accordance with the Agreements between the Developer and the City for the incentive and taking appropriate action to ensure that recipients are in compliance with all requirements. However, due to the lack of consequences in some agreements to the Developer for not submitting the required informational reports, JEDC is limited in the actions they may take to ensure compliance with those reporting requirements.

Office of the Sheriff-Secondary Employment (Report No.546)/May 2002

Secondary employment is a means that provides Sheriff's Office employees an opportunity to work a second job in addition to their primary duties with the Sheriff's Office. An administrative fee of \$2.00 per hour (\$2.50 after 10/1/01) is paid to the City of Jacksonville for every hour that a police officer receives payment for secondary

employment that requires the use or implied use of police authority. The revenue received from the payment of the administrative fee was \$1,077,434 in fiscal year 2000/2001. The objective of the audit was to determine if the Sheriff's Office was in compliance with General Order L111.5 (53), which dictates the procedures for secondary employment. We determined that the Secondary Employment Unit was primarily in compliance with General Order L111.5 (53), but noted several internal control weaknesses and findings. Weaknesses noted included verification forms being submitted late, no evidence that Lieutenants or zone commanders were monitoring officers who work secondary employment, and an independent verification of the number of hours worked by officers that pay their own administrative fee was not performed on a consistent basis. Findings included administrative fees not remitted in a timely manner, discrepancies between timesheets from the companies and timesheets submitted by officers resulting in underpayments of administrative fees, and 7.5% of the officers tested worked more than 48 hours of off-duty work in a pay period without authorization which is a violation of the general order.

General Employees Pension Administration (Report No. 548)/July 2002

The Pension Office is responsible for administering and directing the payments of retiree pension benefits; coordinating the transfer of employees from active to retired status; calculating the benefit payment amount for retired, disabled, inactive and terminated employees; assuring new employee enrollment in the plan; determining member costs for buy back of time service and providing services for the Board of Pension Trustees and the Advisory Committee. The objectives of the audit were to determine if the persons covered under the pension plan joined in accordance with and met applicable guidelines, that all time service connections had been properly calculated, paid and recorded, that all payments being made to plan participants had been properly calculated and paid, that benefits were properly stopped for persons terminated from the Pension Plan, that all refunds, returns and corrected checks had been properly processed and paid, and that all changes and access levels within the pension system were proper. We concluded the following:

- Persons covered under the pension plan joined in accordance with and met applicable guidelines; however supporting documentation was not being properly maintained.
- Time service connections were properly calculated, paid and recorded.
- We were unable to determine that all payments being made to plan participants were properly calculated and paid.
- Benefits were not properly stopped for 6% of the persons tested for terminating from pension resulting in both overpayments and underpayments.
- Refunds, returns and corrected checks were properly processed and paid, although one check was held nine months before being voided.
- Changes tested within the system were proper; however, access levels and persons with access were not proper.
- Florida Statute requirements and Jacksonville Municipal Ordinance Code requirements were being met.

Tuition Reimbursement (Report No. 552)/July 2002

The Tuition Reimbursement Program falls under the direction of the Administration and Finance Department, specifically the Training Division and has three objectives:

- Improve the employee's ability to perform the duties and responsibilities assigned to the position currently occupied by the employee.
- Improve the employee's capability to perform in and to assume additional duties and responsibilities within the employee's job category.
- Develop and improve the employee's ability and knowledge within his or her occupation area to meet current or anticipated needs within the employing department.

The objectives of our audit were to determine compliance with the applicable laws, regulations, and internal policies and procedures regarding tuition reimbursement and to determine if the current Tuition Reimbursement Policy established by the Administration and Finance Department is reasonable and adequately addresses the objectives of the Tuition Reimbursement Program. We determined that most City departments and commissions were in compliance with applicable laws, regulations and internal policies and procedures, but noted several instances of noncompliance at the Jacksonville Sheriff's Office. We also determined that the current tuition reimbursement policy is reasonable and adequately addresses the objectives of the program but has several weaknesses and opportunities for improvement related to the administration of the program and changes in the educational environment with more on-line and distance learning courses.

Code Enforcement (Report No. 556)/July 2002

The role of the Code Enforcement activity of the Property Safety Division is to enforce Chapter 518 (Property Maintenance) of the Jacksonville Municipal Code which addresses nuisance property, junk vehicles, minimum housing standards and unsafe structures. Code Enforcement is also governed by Chapters 91 (Municipal Code Enforcement Board), 518 (Property Safety and Maintenance), and 609 (Code Enforcement Citations) of the Jacksonville Municipal Code. Our audit included a review of operational efficiencies and inspections conducted by code enforcement personnel, an examination of statistical data, an analysis of revenue collections and a review of the Code Enforcement Management System (CEMS) used by Code Enforcement to store and process all inspection information. We found that Code Enforcement may not be using its resources (staffing and equipment) in the most economical and efficient manner. There was a lack of supporting documentation for inspections required by applicable laws and regulations, and the Municipal Code Enforcement Board was not in compliance with the regulations regarding the number of members and the frequency of meetings. We were unable to determine if Code Enforcement's achievements were appropriately based on measurable data because we could not verify the data for accuracy or confirm its reliability and we were unable to determine whether all revenues were collected, deposited intact and properly accounted for in the City's general ledger. We also determined that the CEMS system has controls in place relative to accepting and transmitting inspection information; however, we noted several findings and internal control weaknesses in this area.

Jacksonville Airport Authority-Concessionaire Agreements (Report No.557)/August 2002

We examined two concessionaire agreements (a Specialty Retail Store and an In-Terminal Advertising) from the Jacksonville Airport Authority (JAA) in order to determine that the agreements were being complied with by both the vendors and JAA and to determine whether payments made to the JAA by the two concessionaires were in accordance with the applicable agreements and based on accurate gross monthly revenues as defined by the agreements. We found that the terms of the agreements were not being complied with by both the vendors and JAA and that payments made to JAA by the two concessionaires were not in accordance with the agreements.

Financial-Related Audits

These are financial-related audits performed in accordance with the attestation standards established by the American Institute of Certified Public Accountants (AICPA).

Federal Equitable Sharing Program (Report No. 544)/November 2001

The Federal Forfeiture Fund was established by Section 110.319 of the municipal code. The program is regulated by agreements with the U.S. Department of Justice and the U.S. Department of Treasury and the agreements require an independent financial audit of the fund when shared receipts are valued over \$100,000 in a single year. We reviewed the Statement of Revenue, Expenditures and Fund Balance of the Federal Equitable Sharing Program of the Office of the Sheriff. The Statement is the responsibility of the Sheriff's Office management. We also audited the compliance of the Duval County Sheriff's Office management with laws and regulations applicable to this program.

Additional Court Costs for Fiscal Year 2001 (Report No.551)/March 2002

This is an annual audit required by Section 27.3455 Florida Statutes and consists of a review of the Statement of Revenues, Expenditures, and Allocation of Funds Additional Court Cost of the City of Jacksonville. The Statement is the responsibility of the management of the Court Administrator's Office of Duval County and the Council Auditor attested to its accuracy.

Conflict Attorney Fees for Fiscal Year 2001 (Report No. 555)/May 2002

This is an annual audit required by Section 925.037(5)(a) Florida Statutes of the statements of Conflict Counsel Fees Form and Conflict Counsel Expenses and Costs Form of the City of Jacksonville. These statements are the responsibility of the management of the Court Administrator's Office of Duval County. The Council Auditor's Office attested to the accuracy of the statements in accordance with attestation standards of the AICPA.

Jacksonville Beach Lifeguards & Beach Cleanup FY 2001 (Report No. 553)/May 2002

Atlantic Beach Lifeguards & Beach Cleanup FY 2001 (Report No. 561)/August 2002

Neptune Beach Lifeguards & Beach Cleanup FY 2001 (Report No. 562)/August 2002

Per the City of Jacksonville's interlocal agreements with each of these three Beaches, a summary of lifeguard and beach cleanup expenditures must be submitted to the City

Council Auditor each year. Following the attestation standards of the AICPA, the Council Auditor's Office has attested to the accuracy of each of those reports.

Special Reports

Budget Summary Fiscal Year 2002 (Report No. 543)/November 2001

The Budget Summary is an annual report summarizing the Mayor's Proposed Budget and the Finance Committee and City Council actions taken before finalizing the budget. It includes various summary schedules of the general government budgets and all changes made by the Finance Committee and City Council.

Quarterly Summaries (Report No's 547, 550, 554, 560)

Pursuant to Chapter 106 of the Municipal Ordinance Code, the City and its Independent Agencies are required to submit quarterly financial statements to the Council Auditor's Office by specified dates. The Council Auditor's Office compiles these statements and submits a report to the City Council. The statements are unaudited but are tested for reasonableness.

Debt Service (Report No. 558)/September 2002

This report compiles the debt service requirements of the City of Jacksonville and its Independent Agencies. The total debt service requirements, including interest payable in future years at September 30, 2001 amounted to \$9,547,762,693. Cash and investments available from sinking funds at September 30, 2001 amounted to \$269,664,695, leaving a total net debt service of \$9,278,097,998.

Appendix B

Reports Released in Fiscal Year 2001

Performance Audits

Employee Benefits Office (Report No. 512)/October 2000
Department of Parks, Recreation & Entertainment Open Water Lifeguards (Report No. 521)/Dec. 2000
Jacksonville Port Authority Audit of Travel, Port Promotion, Cellular Phones and Organizational Dues (Report No. 524)/January 2001
Tax Collector (Report No. 525)/March 2001
Duval County Housing Finance Authority (Report No. 531)/July 2001
JEA Purchasing (Report No. 533)/September 2001
Jacksonville Children's Commission (Report No. 541)/September 2001

Financial-Related Audits

Sheriff's Investigative Fund - 1999 (Report No. 519)/October 2000 ***
Sheriff's Investigative Fund - 2000 (Report No. 527)/May 2001 ***
Additional Court Costs for Fiscal Year 2000 (Report No. 528)/March 2001 ***
Review of Host Fees Realco Recycling Co. (Report No. 529)/April 2001
Conflict Attorney Fees for Fiscal Year 2000 (Report No. 530)/May 2001 ***
Atlantic Beach Lifeguards & Beach Cleanup FY 2000(Report No.534)/June 2001
Jacksonville Beach Lifeguards & Beach Cleanup FY 2000(Report No.536)/June 2001
Neptune Beach Lifeguards and Beach Cleanup FY 2000 (Report No. 535)/June 2001
Review of Host Fees - Old Kings Road Landfill (Report No. 537)/June 2001
Review of Host Fees - Jones Road Landfill (Report No. 538)/June 2001

Special Reports

Budget Summary Fiscal Year 2001 (Report No. 522)/November 2000
Quarterly Summary for the Year Ended 9/30/00 (Report No. 523)/December 2000
Quarterly Summary for Three Months Ended 12/31/00 (Report No.526)/February 2001
Quarterly Summary for the Six Months Ended 3/31/01 (Report No.532)/May 2001
Quarterly Summary for Nine Months Ended 6/30/01 (Report No. 540)/August 2001

*** Annual Audits Required by Florida Statutes

City Council Auditor's Office Staff

FY 2001/2002

Robert O. Johnson, CPA, Council Auditor
Jim Meyer, CPA, Assistant Council Auditor
Richard Wallace, CPA, Assistant Council Auditor

Janice Billy, CPA
Kyle Billy, CPA
Tasha Gunderson
Cabrina Hartley (part-time)
Carmen Johnson
Allison Luker
Pamela Markham, CPA
Kirk Sherman, CPA
Renee Smith, CPA
Jennifer Spinelli, CPA
Kim Taylor, CPA
Sarina Wiechens, CPA
Diana Wendland (part-time)

Executive Secretaries
Casandra Jefferson
Mary Lundy