

Audit Follow-up Report

June 25, 2008

Report #652

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



June 25, 2008

Special Report #652

Honorable Members of the City Council
Jacksonville, Florida

The purpose of this report is to document our follow-up review of past audits to determine whether or not corrective action was taken in response to our report. 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.

In determining our population for audit follow-ups, we reviewed all reports issued between January 1, 2004 and January 1, 2007 and excluded all non-audit reports as well as those for which we had already performed a follow-up review. We sent follow-up letters to five departments inquiring as to the status of the original audit report recommendations. We reviewed the recommendations from our audit reports, the auditee's responses to the recommendations, and the auditee's response to our follow-up letter. We then performed limited testing on a judgmentally selected sample of findings to verify that our recommendations have been implemented as stated in the auditee's response. The following is a brief summary of the results of our follow-up inquiry and testing.

Animal Care and Control Revenue Audit Report #593 (August 2004)

Based on the responses received from Animal Care and Control and our follow-up testing, it appears that Animal Care and Control has substantially complied with our audit recommendations.

Public Parking Audit Report #595 (November 2004)

Based on the responses received from Public Parking and our follow-up testing, it appears that Public Parking has substantially complied with our audit recommendations.

Community Services Revenue Audit Report # 597 (December 2004)

Based on the responses received from Community Services and our follow-up testing, it appears that Community Services has substantially complied with our audit recommendations.

Tax Collector Field Inspector Audit Report #601 (October 2004)

Based on the responses received from the Tax Collector and our follow-up testing, it appears that the Tax Collector has substantially complied with our audit recommendations.

Payroll Audit Report #610 (January 2006)

Based on the responses received from the Accounting Division and our follow-up testing, it appears that most of the report recommendations have been implemented or are being implemented. In the original audit we noted the following:

- Signatures were missing from the PD-10 Time and Attendance sheets.
- Overtime was not always paid in the pay period earned.
- PD-10 formats varied among departments.
- Overtime and Compensatory Time was being awarded in varying increments between departments.

The Accounting Division's original audit responses and its follow-up response indicated that these shortcomings would be corrected by the implementation of an electronic PD-10. At the time of our field work, an electronic PD-10 had not yet been implemented.

Subsequent to our field work, the Council Auditor's Office was informed that the Information Technology Division is preparing to go "live" with an electronic Time and Attendance System in July 2008. Therefore, based on this information it appears that Payroll has taken steps to substantially comply with our audit recommendations.

We would like to thank the Administration and the various department heads for their cooperation in conducting this follow-up review of past audit reports.

Sincerely,

Kirk A. Sherman, CPA
Council Auditor