



## **Council Auditor's Office**

### **Follow-Up on Tax Collector's Office – Collections and Remittance of City Funds Audit**

**Report #754B**

**Released on: March 6, 2020**

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



March 6, 2020

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Honorable Members of the City Council  
City of Jacksonville

The purpose of this report is to document our second follow-up review of our past report #754, Tax Collector's Office – Collections and Remittance of City Funds Audit, and 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 Tax Collector's Office on October 16, 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 Tax Collector's Office 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.

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

We would like to thank the Tax Collector's Office for their cooperation in conducting this follow-up review.

Sincerely,

*Kyle S. Billy*

Kyle S. Billy, CPA  
Council Auditor