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## Council Auditor's Office 2021/22 Annual Report

### Special Report #862

#### Executive Summary

#### Authority

The position of the Council Auditor is established 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 Director of the Council Auditor's Office, 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. Audits are selected based on risk factors, reported problems in an area, or at the request of City Council.

The Council Auditor's Office also conducts legislative review and performs other forms of research as Council Committees, the Council President or individual Council Members may request.

The office is also tasked with developing specifications to be included in the request for proposal for the selection of an outside audit firm for the City's annual independent audit.

#### Our Product

#### Audit

We issued three performance audit reports, which identified 10 Findings, 3 Internal Control Weaknesses, and 1 Opportunity for Improvement aimed at improving the City's operations and protecting the City's assets. We also issued 3 reports that were follow-ups on prior audits to determine whether our recommendations from the audits were implemented. Staff assisted the external auditors on the audit of the City, saving the City over \$70,000.

#### Legislation

We reviewed 540 legislative bills. Our review of legislation resulted in financial protections or safeguards in contracts and many other benefits to the City. The result of these benefits are not always quantifiable, but place the City in a better position than what was originally proposed. Examples included the addition of a claw back provision on the Shipyards Development and limitations on potential future payouts related to the Gator Bowl game and annual fee payments to ASM.

Additionally, the office is responsible for reviewing the proposed budget for the City and its Independent Authorities. Our review of the Mayor's Proposed Budget resulted in recommendations that increased revenues by \$2.7 million and reduced expenditures by \$0.2 million, which created savings totaling \$2.9 million.

#### Special Projects

We issued six special reports and conducted numerous other special projects throughout the year. The special reports included our Quarterly Summary Reports, Budget Summary Report, and our Office Annual Report for FY 2020/21.



**Council Auditor's Office**

**Annual Report FY 2021/22**

**November 17, 2022**

**Special Report #862**

**ANNUAL REPORT**

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



November 17, 2022

Special Report #862

Honorable Members of the City Council  
Jacksonville, Florida

The annual report of the City Council Auditor's Office of Jacksonville, Florida for the fiscal year ended September 30, 2022 provides a description of the mission and goals of the Council Auditor's Office and an explanation as to the types of work performed.

The office issued 12 reports, in addition to performing many special projects and providing numerous hours reviewing legislation and attending meetings of City Council and its committees. A summary of the reports, along with highlights of significant legislation, is included. The Council Auditor's Office also provided staff time to assist in the external financial audit of the City.

In addition to issuing reports, performing special projects, and reviewing legislation, more than 3,800 staff hours were spent from July through September 2022 reviewing the proposed fiscal year 2022/2023 budgets for the City and its Independent Agencies, preparing handouts with recommendations, and researching numerous questions for Council Members.

## **MISSION AND GOALS**

### **Charter Authority of the City Council Auditor**

The position of the Council Auditor is established 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 Director of the Council Auditor's Office, 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. Audits are selected based on risk factors, reported problems in an area, or at the request of City Council. The Council Auditor's Office conducts legislative review and performs other forms of research as Council Committees, the Council President or individual Council Members may request. The office is also tasked with developing specifications to be included in the request for proposal (RFP) for the selection of an outside audit firm for the City's annual independent audit.

### **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 and the citizens of Jacksonville. The City Council, Mayor, Independent Agencies and the public

need timely, objective, and accurate information regarding 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.

## **OUR WORK PRODUCTS**

Our office performs three essential functions: audits, special projects, and legislative review.

### **Audit Function**

#### **Overview**

The audit function of the office conducts performance audits in accordance with Generally Accepted Governmental Auditing Standards (GAGAS), attestations in accordance with the American Institute of Certified Public Accountants (AICPA) and/or GAGAS, and assists the external auditors with the City's Annual Comprehensive Financial Report (ACFR). Audit work accounted for over 16,000 hours of the overall time of our office in FY 2021/22. The standards that we utilize 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. This enhances the quality of our work product which enables users to place greater reliance on our work.

We select areas to audit based on several factors. 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 more likely to be selected for audit. We also consider areas with a high volume of complaints or concerns identified by the City Council, Mayor, and management. The length of time since our last audit and the internal and external oversight of the area by other parties are considered. Appropriate staff is assigned to the audit based on individual staff qualifications and the number of staff needed to conduct the audit. See Exhibit A and Exhibit B for a listing of the FY 2021/22 reports and a brief summary of the FY 2021/22 reports, respectively.

The Municipal Code requires the offices of the Clerk of Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector to be audited by the Council Auditor's Office no less than once every five years. The office is in compliance with this requirement.

#### **Performance Audits**

A performance audit is an engagement that provides objective analysis, findings, and conclusions to assist management and those charged with governance.<sup>1</sup> This type of auditing may also include steps to determine if the City is in compliance with contracts, laws, regulations, and procedures. The benefit of audit work is not always quantifiable. Performance audits result in recommendations that will improve resource utilization, reduce the risk of loss or abuse of assets,

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<sup>1</sup> Comptroller General of the United States, *Government Auditing Standards 2018 Revision Technical Update April 2021* (Washington, DC: U.S. Government Printing Office, 2021), p.10-11

increase productivity, and correct wasteful practices. Audit recommendations can improve services to the public by making programs more effective and efficient.

### Results

*We issued three performance audits during FY 2021/22. These three reports identified 10 findings, three internal control weaknesses, and one opportunity for improvement. Overall, these audits identified several process changes that could reduce costs and made multiple recommendations to address deficient system controls and safeguard City assets.*

### **Attestations**

Attestation engagements can cover a broad range of financial or nonfinancial objectives about the subject matter or assertion, depending on the users' needs. GAGAS incorporates by reference the AICPA's Statements on Standards for Attestation Engagements (SSAE). The AICPA's standards recognize attestation engagements that result in an examination, a review, or an agreed-upon procedures report on a subject matter or on an assertion about a subject matter that is the responsibility of another party.<sup>2</sup>

### Results

*We did not issue any attestations in FY 2021/22.*

### **External Auditors**

The Council Auditor's Office is tasked with engaging an outside audit firm to perform the City's annual independent audit. Pursuant to Section 102.116 of the Municipal Code, the Council Auditor's Office establishes the specifications to be included in the request for proposal (RFP) for the City's independent audit, assists those charged with the ranking and selection of an outside audit firm, and negotiates the formal fee and contract terms.

The Council Auditor's Office also provides staff to assist with the audit work performed on both the City and JEA's annual financial audits. Our office provided a total of 900 hours to assist Carr, Riggs and Ingram, LLC with the annual financial statement audit for the City.

### Results

*By providing assistance to the external auditors, we reduced the cost of the contracts by approximately \$70,000 and our staff gained valuable experience, information, and training for future audit work.*

### **Follow-Ups on Audits**

The Council Auditor's Office conducts follow-up reviews to determine the progress made in addressing findings and recommendations identified in previously issued audit reports. These reviews are performed periodically and are substantially less in scope than an audit conducted in accordance with GAGAS.

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<sup>2</sup> Comptroller General of the United States, *Government Auditing Standards 2018 Revision Technical Update April 2021* (Washington, DC: U.S. Government Printing Office, 2021), p.15

### Results

*During the fiscal year, we completed three follow-ups on audit reports. We noted that 21 findings, 14 internal control weaknesses, and 14 opportunities for improvement which had been reported as issues during those audits had been addressed by the various departments since our original audit or the latest follow up. This left three findings and one internal control weakness that still need to be addressed related to two of reports that will be followed up on again in the future.*

## **Special Project Function**

### **Overview**

The special project function releases special reports, which are typically in response to a request by a Council Member or involve a project substantially less in scope than an audit conducted in accordance with GAGAS. This area accounts for over 3,000 hours of the overall time of our office. See Exhibit A for a listing of FY 2021/22 reports and Exhibit B for a summary of the FY 2021/22 reports.

### **Special Reports**

The Council Auditor's Office performs some 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. For example, in accordance with Section 106.421 of the Municipal Code, the Council Auditor compiles and reviews quarterly financial reports from the City and its Independent Agencies and presents reports thereon.

### Results

*We issued six numbered special reports in FY 2021/22. These were primarily prepared to provide information to City Council and the citizens of Jacksonville regarding the City's and the Independent Agencies' financial position and our office's work. As it relates to the City, we did not receive any quarterly financial reports in FY 2021/22.*

### **Special Projects**

The Council Auditor's Office performs many special projects that do not result in a report. These are typically small requests initiated by a Council Member. The nature of these projects typically relates to the gathering of financial information, which also assists the office with gaining an understanding of all City operations and properly compiling a risk assessment of the City.

One of the projects that our office participates in every three years is the Solid Waste Rate Review. Before legislation is introduced to City Council a rate review of each of the haulers occurs pursuant to the garbage hauler's contract. The Council Auditor's Office is a member of the committee. In the rate review, the hauler's audited financial statements, along with proposals for the next year, are examined and reviewed for reasonable expenses to operate. The Solid Waste Rate Review Committee is still in negotiations with the haulers and legislation has not been filed to date.

### Results

*One special project that occurs every year is the annual Recapture of General Fund subsidies to General Fund Supported Funds as outlined in Section 106.106(i), Ordinance Code. After our review, the General Fund recaptured \$14,122,029. This was a decrease of \$792,340 from the original amount that was proposed by the Administration to be recaptured due to issues with the data utilized by the Accounting Division, a carryforward from the Budget Ordinance not being factored in, and an adjusting entry that occurred after the Accounting Division submitted the calculations. Also, as required by the annual Budget Ordinance 2021-504-E, we coordinated with the Department of Finance and Administration to identify a fund that was unlikely to generate sufficient revenue through the remainder of the fiscal year to cure its negative cash position. The one fund identified (City Venues - City) had its negative cash balance addressed with Ordinance 2022-513-E.*

### **City Grants**

Per Chapter 118 of the Municipal Code, the Council Auditor's Office is tasked with overseeing the proper submission of annual audits and financial reports by agencies which receive City of Jacksonville grant funding. In addition to assuring that the audits and financial reports are submitted by the required deadlines, the Council Auditor's Office also reviews the audits and financial reports. The Council Auditor's Office has the authority to remove entitlement of grant funding from an agency that does not follow the provisions of Chapter 118. The Council Auditor's Office maintains a "non-compliance list," which includes all agencies that are out of compliance with their grant contract or Chapter 118. Entitlement is re-instated upon correction of non-compliance or as directed by legislation approved by City Council.

### Results

*During FY 2021/22, 11 organizations were added to the non-compliance list, but all were subsequently removed once compliance was achieved. However, as of September 30, 2022, there were still 38 organizations that remain on the non-compliance list.*

### **Legislative Function**

#### **Overview**

The legislative review function reviews all legislation for all of the Council Committees (with the exception of the Land Use and Zoning Committee) and attends all City Council meetings. It is the role of this team to provide transparency and accountability to each legislative bill that is reviewed. The legislative review function accounted for approximately 9,500 hours of the overall time of our office in FY 2021/22, which includes over 3,800 hours related to the annual budget review. The following more specifically describes the scope of work performed.

#### **Legislative Review**

The legislative review function is performed by staff members in order to provide Council Members with information regarding areas of potential improvement, full disclosure of financial impacts, errors requiring correction and other possible outcomes of pending legislation to assist Council Committees in their decision-making process. Some of the general categories of legislation reviewed are capital project approval and appropriation, grant contracts and appropriations of funds, lease agreements, appointments, and redevelopment agreements.



### Results

*The legislative review process provides City Council Members with information and research that adds to the resources available for their decision-making process. During FY 2021/22, we reviewed approximately 540 legislative bills, including multiple economic development agreements. Our review of legislation can result in financial savings, protections or safeguards in contracts, improvements in reporting requirements, and many other benefits to the City. The result of these benefits are not always quantifiable, but place the City in a better position than what was originally proposed. Examples over the past year included recommending (1) a scaled claw back on the value of land conveyed for the development of a hotel at the site of the former Kids Kampus (Ordinance 2021-673-E), (2) a protection for the City in its Amended and Restated Lease Agreement with Gator Bowl Sports to limit the City's possible out-of-pocket exposure (Ordinance 2021-892-E), and (3) a cap on the annual Performance Fee paid to the City's facilities operator, ASM Global, as well as requiring City Council approval for payment of any subsidy over the annual budgeted amount (Ordinance 2022-321-E). Several of these bills, which required a significant amount of analysis and/or time to review, are detailed in Exhibit C.*

### **Budget Review**

The Council Auditor's Office is also responsible for reviewing the proposed budgets for the City and its Independent Agencies. This review entails an extensive analysis of revenue and expenditures on a line-item basis, along with statistical calculations and a review of material changes in funding for expenditures. Our staff interacts with the Budget Office, City Departments, Constitutional Offices, and Independent Agencies to complete our analysis and obtain answers to questions regarding budget requests. Over 3,800 staff hours were spent mainly from July through September 2022 reviewing the fiscal year 2022/23 budget proposal. We recently released Report #861 summarizing the Mayor's and Independent Agencies' proposed budgets and City Council actions regarding those budgets.

### Results

*The total City budget for FY 2021/22, including Independent Agencies, was approved by the City Council at \$7,713,149,098. Our review of the Mayor's Proposed Budget resulted in recommendations that increased revenues by \$2,710,000 and reduced expenditures by \$235,293, which created savings totaling \$2,945,293. These savings and the \$3 million set aside for City Council in the Mayor's Proposed Budget were utilized to offset items with a negative impact to the budget that were identified during our review and to help fund other initiatives of the City Council.*

### **Assistance to Special and Ad Hoc Committees**

The Council Auditor's staff attends special committee meetings to provide background information and aid committee members in their review and deliberations on tasks assigned to the committee. Staff participated in meetings associated with the Better Jacksonville Plan, the Duval County Tourist Development Council, the Taxation, Revenue, and Utilization of Expenditures (TRUE) Commission, as well as various special committees noted on the next page. The Council Auditor's Office attended all of the Special Committee meetings identified on the next page throughout the fiscal year and provided background and financial information as requested.

*Special Committees*

- Special Committee on Opioid Epidemic, Vaping & Mental Health Resources
- Special Committee on Parks and Quality of Life
- Special Committee on Downtown Development
- Special Committee on Solid Waste
- Special Committee on Redistricting
- Special Committee to Address Critical Quality of Life Issues

**OFFICE OPERATIONS**

**Our Structure**

Our office is structured in the most effective method for internal audit independence in that we report directly to the City Council. Given the unique nature of functions our office performs, our office is recognized as a model organization and from time to time we are contacted by other jurisdictions who want to better understand our operation.

**Staffing**

Pursuant to the FY 2021/22 budget, the office was authorized to fill 19 full-time positions. Positions include the Council Auditor, an Assistant Council Auditor, 16 auditors and an administrative assistant (refer to Exhibit D). All auditors have degrees in accounting, including several with graduate degrees. The Charter requires the Council Auditor to be a Certified Public Accountant (CPA). The audit staff members are CPAs or are in the process of preparing for or taking the CPA exam. We also have two staff members who are Certified Internal Auditors (CIAs).

**Expenditures**

The Council Auditor’s Office had expenditures of approximately \$2.6 million in fiscal year 2021/22, as detailed in the following schedule:

<b>Description</b>	<b>FY 2021/22 Estimated Expenditures*</b>
Salaries	\$ 1,663,813
Pension	567,323
Other Employee Benefits	198,098
Internal Service Charges	117,674
Other Operating Expenses	30,511
	<b><u>\$ 2,577,418</u></b>

*\*Please note that the amounts are pending the final close out of the City’s Annual Financial Audit.*

## **PROFESSIONAL DEVELOPMENT**

### **Summary**

The work of the Council Auditor's Office requires professionals with high standards of integrity, independence, and conduct. Procedures have been 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 or government auditing. Auditors who are CPAs must also complete the 80 hours every two years to retain their active status as Florida CPAs. The professional staff is in compliance with these provisions.

### **Professional Associations**

The Council Auditor and other staff members were members of organizations such as the Association of Local Government Auditors, Governmental Finance Officers Association, the Florida Government Finance Officers Association, and the Institute of Internal Auditors.

### **Quality Assurance**

In compliance with Government Auditing Standards, the Council Auditor's Office undergoes an external quality control review once every three years by an organization not affiliated with the Council Auditor's Office. We participate in the peer review program of the Association of Local Government Auditors through which our office had a peer review and was found to be in compliance with Government Auditing Standards in April 2022, with no management letter comments. This peer review covered all audits and attestations performed in accordance with Governmental Auditing Standards from January 1, 2018 through December 31, 2020. The review was delayed one-year due to COVID-19.

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We appreciate the strong support given to us by the City Council. We continually work to find ways to improve our City and its Independent Agencies.

Respectfully submitted,

*Kim Taylor*

Kim Taylor, CPA  
Council Auditor

***EXHIBIT A***  
**REPORTS RELEASED DURING THE YEAR**

**Performance Audits**

Report No. 856	Electronic Fund Transfers In Audit	March 10, 2022
Report No. 857	Equestrian Center Audit	May 4, 2022
Report No. 859	Duval County Property Appraiser Audit	May 31, 2022

**Special Reports – Excluding Follow-Ups**

Report No. 852	Budget Summary Report FY 2021/22	November 30, 2021
Report No. 853	Council Auditor's Office Annual Report FY 2020/21	November 30, 2021
Report No. 854	Independent Agency Quarterly Summary for the Twelve Months Ended 9/30/21	December 13, 2021
Report No. 855	Independent Agency Quarterly Summary for the Three Months Ended 12/31/21	February 15, 2022
Report No. 858	Independent Agency Quarterly Summary for the Six Months Ended 3/31/22	May 13, 2022
Report No. 860	Independent Agency Quarterly Summary for the Nine Months Ended 6/30/22	August 15, 2022

**Follow-Ups on Audits**

Report No. 751B	Fire and Rescue Department - Ambulance Billing and Inventory Audit Follow-up Report	December 2, 2021
Report No. 815A	Follow-up on Defined Contribution and Deferred Compensation Plans Audit	January 4, 2022
Report No. 770C	Jacksonville Fire and Rescue Department Payroll Audit Follow-up	May 3, 2022

*All reports are public record and are available to the public.*  
[www.coj.net/City-Council/Council-Auditor.aspx](http://www.coj.net/City-Council/Council-Auditor.aspx)

**EXHIBIT B**  
**SUMMARY OF REPORTS**

**Performance Audits**

**Electronic Fund Transfers In Audit**

*Report #856 – March 2022*

We conducted an audit of electronic fund transfers in (e.g., wires-in) deposited directly into the City's General Deposits account that is managed by the City's Treasury Division. Our audit focused on whether electronic fund transfers in received directly by the City's Treasury Division were being properly monitored and recorded in the City's financial system in an accurate and timely manner.

*Significant Issues:*

- Deposits were not being recorded in a timely manner in the financial system.
- Deposits were not always properly recorded in the financial system.
- Timeliness issues with reconciliations.
- Issues with completeness of account detail input into the financial system.
- User accounts were not always deactivated in a timely manner upon separation of employees.

**Equestrian Center Audit**

*Report #857 – May 2022*

We conducted an audit of the Equestrian Center Services Contract (Contract) between the City of Jacksonville (City) and the Northeast Florida Equestrian Society/ H.O.R.S.E. Therapies, Inc. (NFES). Our audit focused on the Parks, Recreation and Community Services Department monitoring and enforcement of contract terms including reimbursement payments from the City to NFES.

*Significant Issues:*

- The City did not request and review support for revenue collected by NFES. Revenue offsets the expenditures incurred by NFES and helps reduce the amount reimbursed by the City. Testing identified \$161,066.18 in revenue that was not utilized to offset the City's reimbursement that possibly should have been (i.e., potential overpayment) and \$15,323.39 that was utilized to offset the City's reimbursement that possibly should not have been (i.e., potential underpayment).
- Two offsetting errors (overpayment of \$74,590.40 and underpayments of \$70,754.28) were identified in reimbursements that resulted in a net overpayment to NFES of \$3,836. This contributed to the maximum indebtedness being exceeded in total by \$51,493 in FY 19/20.
- Expenses reported to the City for reimbursement did not always have proper support.
- Lack of contract monitoring to ensure terms were followed with regards to budget transfer authority, insurance requirements, inventory procedures, reporting requirements, and aspects of the naming rights agreement for the Equestrian Center arena ring.

**Duval County Property Appraiser Audit**

*Report #859 – May 2022*

The Duval County Property Appraiser Audit was performed to meet the requirements of Municipal Code Section 102.118, which requires the Council Auditor's Office to audit each of the constitutional officers at least once every five years. Our audit focused on whether property value changing permits that were issued during 2020 with work substantially completed before

***EXHIBIT B (Contd.)***  
**SUMMARY OF REPORTS**

January 1, 2021, were physically inspected and the changes in value were reflected on the 2021 certified tax roll and whether properties on the 2021 certified tax roll were inspected at least once within the last five years in accordance with Florida Statute Section 193.023(2).

*Significant Issues:*

- Some employees had access to create and change permit details in the appraisal system even though they did not need access based on the duties.
- A query used to determine whether an inspection was completed of all parcels within the last five years did not include condominiums.
- Property Appraiser's Office employees could edit their own property values in the appraisal system.

**Special Reports**

**Budget Summary for FY 2021/22**

*Report #852 – November 2021*

The Budget Summary Report details the major points of the City Council approved budget for FY 2021/22. It details the major changes that occurred from the Mayor's Proposed Budget to the City Council Approved budget that were made by the Council based on the extensive review performed by our office and using the savings identified during our review.

**Council Auditor's Office Annual Report FY 2020/21**

*Report #853 – November 2021*

This report provides a summary of the activities and accomplishments of the Council Auditor's Office during the fiscal year ended September 30, 2021.

**Quarterly Summaries**

*Reports #854 (December 2021), #855 (February 2022), #858 (May 2022), #860 (August 2022)*

The City and Independent Agencies are required to submit to the Council Auditor's Office quarterly financial reports by specified dates. The Council Auditor's Office is tasked with compiling the information and submitting a report to the City Council. The purpose of these reports is to identify budget problems as early as possible to allow for corrective action. While the Independent Agencies submitted a report each quarter, the City did not submit any quarterly summaries during FY 2021/22 due to the City working through the implementation of its new financial system.

**Follow-Up Reports**

*Reports #751B (December 2021), #815A (January 2022), #770C (May 2022)*

These reports are a follow-up review to determine the progress made in addressing findings and recommendations identified in previously issued audit reports. These reviews are performed periodically and are substantially less in scope than an audit conducted in accordance with Government Auditing Standards.

***EXHIBIT C***  
**LEGISLATION REQUIRING SIGNIFICANT REVIEW**

- **2021-620, 621, 622, 623, 624, and 625-E:** Approved the October 1, 2021 through September 30, 2024 collective bargaining agreements between the City and LIUNA, JSA, AFCSME, CWA, IAFF, and FOP.
- **2021-673-E:** Approved a redevelopment agreement for the City-owned property known as Kids Kampus to include a luxury hotel, condominium units, an office building, and improvements to the Metro Park marina.
- **2021-681-A:** Expressed support for local J Bill modifying the space and seating requirements for restaurants in the Northside East and Northside West areas and creating a new exception area to be known as the Kings Avenue Commercial Corridor.
- **2021-706-D:** Proposed an amendment to the City Charter to eliminate the five at-large council members to take effect for City government elections held in 2030 or thereafter, subject to referendum approval. This legislation was denied by City Council.
- **2021-707-D:** Proposed an amendment to the City Charter to change the date for City elections from the spring of odd-numbered years to the fall of even numbered years to coincide with the gubernatorial election cycle, subject to referendum approval. This legislation was denied by City Council.
- **2021-727-A:** Notified the Florida Fish and Wildlife Conservation Commission of the City's intent to adopt four Anchoring Limitation Areas in the Ortega River.
- **2021-753-E:** Updated City fees charged by the Office of Public Parking and amended the Ordinance Code to change oversight for the fees from the Office of Economic Development to the Downtown Investment Authority.
- **2021-761-E:** Amended the Ordinance Code to add a requirement that City funds appropriated to nonprofit organizations be subject to a competitively evaluated award process and provide for disclosure requirements by Council Members and their spouses or children employed by non-profit organizations receiving City funding.
- **2021-788-E:** Amended the fiscal year 2018/19 and 2019/20 JTA budgets.
- **2021-796-E:** Approved a redevelopment agreement for the property located at 1 Riverside Avenue (former Times Union site) to include retail, residential units, a grocery store and allow for development of a City park and the restoration of McCoy's Creek.
- **2021-824-E:** Authorized the Commercial Property Assessed Clean Energy (C-PACE) Program to provide a mechanism for commercial property owners to finance energy improvements through non-ad valorem assessments pursuant to Florida Statute 160.08.
- **2021-838-E:** Established the Baymeadows Community Improvement District, a dependent special district, to facilitate the maintenance and improvements of community infrastructure.
- **2021-843-E:** Appropriated \$706,332 in revenue collected from the foreclosure registry for related programs and administration authorized pursuant to Chapter 179, Ordinance Code.
- **2021-850-E:** Repealed Ordinance Code Section 111.260 (The Fire Watch - Northeast Florida Veterans' Suicide Prevention Agency Fund), approved the First Amendment to the Interlocal Agreement Regarding Veterans' Suicide Prevention, and authorized the transfer of the residual fund balance to the Northeast Florida Fire Watch Council.
- **2021-853-E:** Waived Ordinance Code Sec. 122.423 and conveyed the surplus tax-reverted parcel located at 714 Jessie Street to In the Word International, Inc. at no cost for use for community service outreach programs.
- **2021-855-E:** Waived Ordinance Code Sec. 122.423 and conveyed the surplus City-owned parcel located at 9216 1st Avenue to Christ the Living Cornerstone, Inc. at no cost for use as a wellness clinic and/or community outreach center.

***EXHIBIT C (Contd.)***  
**LEGISLATION REQUIRING SIGNIFICANT REVIEW**

- **2021-892-E:** Authorized execution of a Second Amended and Restated Lease Agreement with Gator Bowl Sports for a new 5-year period that provided stability to the Gator Bowl Classic annual football game.
- **2022-01-E:** Enacted the redistricting plan regarding City Council districts, City Council At-Large residence areas, and School Board districts based on the 2020 Census data.
- **2022-46-E:** Appropriated \$30.0 million from the Special Committee on Parks and Quality of Life CIP project for various parks and recreation facility improvements and security cameras, safety equipment and electrical upgrades.
- **2022-58-E:** Appropriated \$15,254,044 from the General Fund Collective bargaining contingency and salary and benefits lapse to fund the 3% general wage increase for general employees and 2.5% of the general wage increase for the International Association of Fire Fighters (IAFF) and Fraternal Order of Police (FOP) union employees for fiscal year 2021/22.
- **2022-61-E:** Amended Ordinance Code Ch. 388 (Boats and Waterways) to create a new Part 4 (Anchoring Limitation Areas) and establish four Anchoring Limitation Areas within the Ortega River and appropriated \$200,000 within the Derelict Vessel and Floating Structure Removal Fund for implementation and enforcement of the newly created Part 4.
- **2022-92-E:** Appropriated \$1,300,000 from the Nuisance Abatement Lien Special Revenue Fund to the Neighborhoods Department (\$637,000) for nuisance abatement contractual services and the Public Works Department (\$663,000) for mowing and tree removal.
- **2022-137-E:** Authorized the issuance of up to \$33,500,000 in Special Revenue Bonds for the purpose of refinancing the bonds issued by the City on behalf of Metropolitan Parking Solutions (MPS) that paid for the construction of the downtown parking garages pursuant to the settlement agreement between the City and MPS.
- **2022-138-E:** Authorized the execution of a settlement agreement among the City, the Downtown Investment Authority (DIA) and Metropolitan Parking Solutions, LLC (MPS) to end ongoing litigation among the parties.
- **2022-276-D:** Encouraged the Mayor to submit a proposed budget for fiscal year 2022/23 based on the rolled-back millage rate. This resolution was denied by City Council.
- **2022-317-E:** Appropriated \$8 million in debt service savings to provide 1) \$2.5 million to Jacksonville University for the newly established College of Law, 2) \$1.5 million to the Duval County Supervisor of Elections for unbudgeted election costs in fiscal year 2021/22, 3) \$1 million to Breeze Airways pursuant to the Council approved economic development agreement, 4) \$975,000 for Florida Theatre elevator and capital repairs, 5) \$450,000 for extension of Catherine Street to accommodate access to the relocated Fire Museum, 6) \$669,581 for future Downtown Preservation and Revitalization Program Loan payments the Thomas V. Porter House project as authorized by Ord. 2022-30-E, 7) \$330,419 to a special Council reserve account for future appropriation, 8) \$300,000 for a retention pond safety campaign, 9) \$250,000 for recycling education, and \$25,000 to the Springfield Preservation and Revitalization Council, Inc.
- **2022-321-E:** Authorized a new facilities management agreement for City venues between the City and SMG (a subsidiary of ASM Global, Inc.) for a five-year term with one five-year renewal option.
- **2022-261-W:** Proposed donating three surplus City-owned parcels to Grace and Truth Community Development Corporation for use as affordable housing. This legislation was withdrawn by City Council.
- **2022-372-E:** Adopted the updated Downtown Investment Authority BID Plan, including updated Community Redevelopment Area plans and business investment strategy, amended



***EXHIBIT C (Contd.)***  
**LEGISLATION REQUIRING SIGNIFICANT REVIEW**

the Northbank Tax Increment District budget to reallocate \$1,900,000 originally appropriated for MPS financial obligations, increased DIA's employee cap by two positions, amended the City's public investment policy to reflect the updated programs and incentives included in the updated BID Plan, and amended Ordinance Code Sections 55.108 (DIA Powers and Duties), 55.114 (DIA Form Agreements; Redevelopment Agreements), and Sec. 122.434 (Procedure for disposition of Community Development Property).

- **2022-493-E:** Appropriated \$1,649,604.90 for the supplemental purchase price of a City parcel related to the development approved in 2021-796-E and amended the corresponding redevelopment agreements to adjust performance schedules.
- **2022-504, 505, 506, 507, 508, 509, 510, 511, 512, & 688-E:** Approved the FY 22/23 budgets for the City and independent agencies, adopted the five-year (2023-2027) Capital Improvement Plan, authorized the fiscal year 2022/23 appropriation and agreement with Shands Jacksonville Medical Center, Inc. for indigent healthcare, adopted the five-year (2023-2027) inclusive IT System Development Program, adopted the annual growth rate for the future pension liability surtax proceeds, approved the fiscal year 2022/23 appropriations for Public Service Grants, the Jacksonville Chamber of Commerce, Kids Hope Alliance programming, and JSO inmate health care services, and approved a direct contract with the Northeast Fire Watch Council.
- **2022-513-E:** Appropriated \$171,847,895.50 in American Rescue Plan funds to provide funding for eligible capital improvements, departmental enhancements, and other qualified expenses as well as to place \$74,038,915.50 into a contingency pending future City Council approval.
- **2022-515-E:** Amended the Ordinance Code to update the Tourist Development Plan and authorized a direct contract with Jacksonville and the Beaches Convention and Visitors Bureau Inc. (Visit Jacksonville) to provide services under the plan.
- **2022-580-E:** Appropriated \$1,231,760 under the Downtown Preservation and Revitalization Program for the renovation and restoration of a historic building on the Southbank.
- **2022-623-E:** Appropriated \$200,000 from a designated contingency account to fund the Public Service Grant Micro-Grant Program.

***EXHIBIT D***  
**CITY COUNCIL AUDITOR'S OFFICE STAFF**

Staff members as of September 30, 2022:

Kim Taylor, CPA, Council Auditor  
Phillip Peterson, CPA, Assistant Council Auditor  
Brian Parks, CPA, Principal Auditor  
Heather Reber, CPA, Principal Auditor

Thomas Beaucham, CPA  
Leila Bellaire  
Chedly Broche, CPA  
Trista Carraher, CPA  
Thomas Carter, CPA  
Megan Evans  
Elena Korsakova, CPA  
Alexandria Lee, CPA  
Charles Lee  
Louis Lepore, CPA  
Jinxia Li  
Edward Linsky, CPA  
Jeffrey Rodda  
Kyle Thorpe, CPA

Administrative Assistant  
Mary Fletcher