



Council Auditor's Office

**Duval County Property Appraiser
Follow-up Report**

Report #720B

Released on: October 1, 2018

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



Report #720B

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Honorable Members of the City Council
 City of Jacksonville

The purpose of this report is to document a second follow-up review on report #720, Duval County Property Appraiser Audit, to determine whether corrective action has been taken in response to all of 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. The initial audit report and previous follow-up report can be found on our website.

We reviewed our recommendations and the auditees' responses from the original audit report and the previous follow-up report. We sent a follow-up letter to the Property Appraiser's Office on April 26, 2018 inquiring as to the status of the outstanding audit report recommendations that were not resolved as of the previous follow-up. We then performed limited testing to verify the Office's responses. Based on the responses received and our follow-up testing, a table detailing the original number of issues noted and the number of issues resolved as of this follow-up is included below.

Types of Issues	Original Number of Issues	Issues Resolved Prior to This Follow-Up	Remaining Issues Prior to This Follow-Up	Issues Resolved During This Follow-Up	Remaining Issues
Internal Control Weaknesses	4	3	1	1	0
Findings	5	4	1	1	0
Opportunities for Improvement	1	1	0	0	0
Total	10	8	2	2	0

During this follow-up, we were able to confirm that the remaining outstanding recommendations were implemented.

We would like to thank the Duval County Property Appraiser for its cooperation in conducting this follow-up review.

Sincerely,

Kyle S. Billy
 Kyle S. Billy, CPA
 Council Auditor