



**Council Auditor's Office**

**Oceanfront Parks Revenue Audit  
Follow-up Report**

**Report #721B**

**Released on:** October 1, 2018

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



October 1, 2018

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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 #721, Oceanfront Parks Revenue 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 Director of the Parks, Recreation and Community Services Department 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 Department'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.

<b>Types of Issues</b>	<b>Original Number of Issues</b>	<b>Issues Resolved Prior to This Follow-Up</b>	<b>Remaining Issues Prior to This Follow-Up</b>	<b>Issues Resolved During This Follow-Up</b>	<b>Remaining Issues</b>
Internal Control Weaknesses	6	5	1	1	0
Findings	9	6	3	3	0
Opportunities for Improvement	4	2	2	2	0
<b>Total</b>	<b>19</b>	<b>13</b>	<b>6</b>	<b>6</b>	<b>0</b>

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

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We would like to thank the Parks, Recreation and Community Services Department for its cooperation in conducting this follow-up review.

Sincerely,

*Kyle S. Billy*

Kyle S. Billy, CPA  
 Council Auditor