



Council Auditor's Office

**Jacksonville Economic Development Commission Incentives Audit
Follow-up Report**

Report #728B

Released on: May 21, 2018

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



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Honorable Members of the City Council
City of Jacksonville

The purpose of this report is to document our follow-up review of past report #728, Jacksonville Economic Development Commission Incentives Audit, 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 Office of Economic Development (OED) on April 26, 2018 inquiring as to the status of the remaining original audit report recommendation. We reviewed the recommendation from our audit report, the auditee's response to the recommendation, and the auditee's response to our follow-up letter. We then performed limited testing to verify OED's response. Based on the response 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 Cleared Prior to This Follow-Up	Remaining Issues Prior to This Follow-Up	Issues Cleared During This Follow-Up	Remaining Issues
Internal Control Weaknesses	0	0	0	0	0
Findings	7	6	1	1	0
Opportunities for Improvement	1	1	0	0	0
Total	8	7	1	1	0

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

We would like to thank the Office of Economic Development for their cooperation in conducting this follow-up review.

Sincerely,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor