



Council Auditor's Office

Follow-up Report on the Recreation and Community Programming Division Revenues Audit

Report #739A

Released on: June 18, 2018

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



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Honorable Members of the City Council
City of Jacksonville

INTRODUCTION

The purpose of this report is to document our follow-up review of past report #739, Recreation and Community Programming Division Revenues 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 Director of Parks, Recreation and Community Services inquiring as to the status of the 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 Parks and Recreation'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 Cleared	Remaining Issues
Internal Control Weaknesses	3	3	0
Findings	18	18	0
Opportunities for Improvement	10	10	0
Total	31	31	0

During this follow-up, we were able to confirm that the recommendations from the original audit were implemented so no further follow-up will be necessary.

We appreciate the assistance and cooperation we received from the Parks, Recreation and Community Services Department in conducting this follow-up review.

Sincerely,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor