



Council Auditor's Office

Follow-Up on JTA Accounts Payable Audit

Report #749B

Released on: March 23, 2021

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 our past report #749, Jacksonville Transportation Authority (JTA) Accounts Payable Audit, and 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. The initial audit report can be found on our website.

We sent a follow-up letter to the JTA Chief Executive Officer on February 12, 2021 inquiring as to the status of the remaining original audit report recommendation. We reviewed the recommendation from our audit and follow-up reports, the auditees' responses to the recommendation, and the auditees' response to our follow-up letter. We then performed limited testing to verify the response.

Based on the responses received and our follow-up testing, it appears that JTA complied with our remaining recommendation without exception. Below is a table detailing the original number of issues noted and the number of issues resolved as of this follow-up.

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	2	2	0	0	0
Findings	4	4	0	0	0
Opportunities for Improvement	1	0	1	1	0
Total	7	6	1	1	0

We would like to thank the Jacksonville Transportation Authority for their cooperation in conducting this follow-up review.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor