



## **Council Auditor's Office**

### **Follow-Up on Fire and Rescue Department – Ambulance Billing and Inventory Audit**

**Report #751C**

**Released on: October 20, 2022**

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



October 20, 2022

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Honorable Members of the City Council  
City of Jacksonville

The purpose of this report is to document our third follow-up review of our past report #751, Fire and Rescue Department – Ambulance Billing and Inventory 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.

On September 26, 2022, we received an email from the Jacksonville Fire and Rescue Department regarding their remaining two items from the original audit report recommendations. We reviewed the recommendations from our audit and previous follow-up report and the auditees' responses to the recommendations. We then performed limited testing to verify compliance with our recommendations.

Based on the responses received and our follow-up testing, it appears that the responsible parties addressed our recommendations 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	7	7	0	0	0
Findings	7	5	2	2	0
Opportunities for Improvement	2	2	0	0	0
<b>Total</b>	<b>16</b>	<b>14</b>	<b>2</b>	<b>2</b>	<b>0</b>

We would like to thank the Jacksonville Fire and Rescue Department for their cooperation in conducting this follow-up review.

Sincerely,

*Kim Taylor*

Kim Taylor, CPA  
Council Auditor