



Council Auditor's Office

Mayor's Travel Audit Follow-up Report

Report #752A

Released on: January 22, 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 #752, Mayor's Travel 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 Mayor's Office inquiring as to the status of the original audit report recommendations on March 24, 2017. 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 on a judgmentally selected sample of findings to verify that our recommendations have been implemented as stated in the auditee's responses. The following is a brief summary of the results of our follow-up inquiry and testing with responses from the Administration to the outstanding items which was received on November 9, 2017.

Based on the responses received and our follow-up testing of a judgmentally selected sample, it appears that the responsible parties complied with our audit recommendations with the following exceptions outlined below. Here is a table detailing the original number of issues noted and how many have been resolved as of this follow-up.

Types of Issues	Original Number of Issues	Issues Cleared	Remaining Issues
Internal Control Weaknesses	2	1	1
Findings	12	10	2
Opportunities for Improvement	2	2	0
Total	16	13	3

Internal Control Weakness 1 * No Tracking Mechanism for Airfare Cancellations and Credits*

Internal Control Weakness 1 found that the Travel Regulations did not address how and by whom credits (for airfare cancellations) should be tracked. The Mayor's Office response to the follow-up stated that the review and any potential update of the Travel Regulations was not done, but it would be done by September 2017.

Mayor's Office Response to the Follow-Up of Internal Control Weakness 1

Agree Disagree Partially Agree

The Travel Regulations are under the purview of the Accounting Division. Kevin Stork, City Comptroller in the Finance and Administration Department advises that the Travel Regulations will be reviewed in 2018 and this issue will be addressed at that time.

Finding 2 * Disclosure Issues with Travel Paid for by Outside Organizations *

A part of our recommendation for Finding 2 in the original report was to report costs paid by third parties on the City's travel forms. When we began our follow-up work we were informed by the Mayor's Office that this was not resolved and the Administration would work with the Accounting Division to determine if it is necessary to revise the current form. We think this should be detailed on the form and will follow-up on this item in the future.

Mayor's Office Response to the Follow-Up of Finding 2

Agree Disagree Partially Agree

A revised Travel Form with a column for 3rd party travel expenses was sent to the Accounting Division on May 3, 2017 along with updated Travel Form Instructions. The Travel Regulations are under the purview of the Accounting Division. Kevin Stork, City Comptroller in the Finance and Administration Department advises that the Travel Regulations will be revised in 2018 and this issue will be addressed at that time.

Finding 7 * Travel Forms not Submitted in a Timely Manner *

Finding 7 found that there were issues with the timely submission of travel forms. Section 2.04(b) of the Travel Regulations states that final accounting of the expenses of travel shall be made within five (5) working days of the completion of the travel. During our follow-up review, we tested eight (8) travel forms and found that two (2) were not completed and signed by the employee within 5 days after completing travel, and one (1) form did not have the date the employee signed off, but was filed with the Accounting Division 31 working days after the last day of travel. In addition, we recommended that the Travel Instruction Form be updated to be consistent with the Ordinance Code and the internal Travel Regulations. Per the response from the Mayor's Office, the form was not updated, but would be reviewed by September 2017.

Mayor's Office Response to the Follow-Up of Finding 7

Agree Disagree Partially Agree

The travel instructions and forms are under the purview of the Accounting Division. Kevin Stork, City Comptroller in the Finance and Administration Department advises that the Travel Instruction Form will be evaluated and updated as appropriate in 2018 in accordance with the Ordinance Code and internal travel regulations.

We would like to thank the Mayor's Office and Accounting Division for their cooperation in conducting this follow-up review.

Sincerely,

Kyle S. Billy

Kyle S. Billy, CPA
Council Auditor