



**Council Auditor's Office**

**Jacksonville Port Authority (JPA) Accounts Payable  
Follow-up Report**

**Report #760A**

**Released on:** November 17, 2017

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



November 17, 2017

Report #760A

Honorable Members of the City Council  
City of Jacksonville

The purpose of this report is to document our follow-up review of past report #760, JPA Accounts Payable 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 JPA's CFO 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 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.

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 without exception. Here is a table detailing the original number of issues noted and how many have been resolved as of this follow-up.

<b>Types of Issues</b>	<b>Original Number of Issues</b>	<b>Issues Cleared</b>	<b>Remaining Issues</b>
Internal Control Weaknesses	3	3	0
Findings	1	1	0
Opportunities for Improvement	1	1	0
<b>Total</b>	<b>5</b>	<b>5</b>	<b>0</b>

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

Sincerely,

*Kyle S. Billy*

Kyle S. Billy, CPA  
Council Auditor