



Council Auditor's Office

Follow-Up on Jacksonville Sheriff's Office Payroll Audit

Report #780B

Released on: January 31, 2023

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 second follow-up review of our past report #780, Jacksonville Sheriff’s Office Payroll 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 and follow-up report can be found on our website.

We sent follow-up letters to the Undersheriff of the Jacksonville Sheriff’s Office (JSO) and the City’s Chief Administrative Officer on October 7, 2021, inquiring as to the status of the remaining original audit report recommendations after the first follow-up. We reviewed the recommendations from our audit report and previous follow-up report, the auditees’ responses to the recommendations, and the auditees’ responses to our follow-up letter. We then performed limited testing to verify the 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 Prior to This Follow-up	Remaining Issues Prior to This Follow-up	Issues Cleared During This Follow-up	Remaining Issues	
Internal Control Weaknesses	7	2	5	5	0	
Findings	14	4	10	10	0	
Opportunities for Improvement	2	1	1	1	0	*
Total	23	7	16	16	0	

*Opportunity for Improvement 1 from the original audit is the only issue not cleared. Due to the fact that the unresolved portion of the opportunity for improvement relates to the JSO timekeeping system that is slated to be replaced, we will not perform an additional follow-up at this time. Instead, we will perform a new audit in the future after the system is implemented.

We would like to thank JSO and the Employee Services Department for their cooperation in conducting this follow-up review.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor