



Council Auditor's Office

Follow-Up on License Fees - Adult Bookstores Audit

Report #845A

Released on: April 11, 2023

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



April 11, 2023

Report #845A

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 #845, License Fees Adult Bookstores 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 follow-up letters to the Jacksonville Sheriff's Office and the City's Chief Administrative Officer on February 22, 2023, 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 to verify responses.

Although there have been no fees paid through this process to date, based on the responses received and our follow-up testing, it appears that the responsible parties addressed our concerns without exception by setting up appropriate processes. 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	Remaining Issues
Internal Control Weaknesses	2	2	0
Findings	1	1	0
Opportunities for Improvement	3	3	0
Total	6	6	0

We would like to thank the Jacksonville Sheriff's Office and the City's Planning and Development Department for their cooperation in conducting this follow-up review.

Respectfully submitted,

Kim Taylor

Kim Taylor, CPA
Council Auditor