



Fiscal Year 2025 Annual Audit Plan

- (904) 255-5800
- 231 E. Forsyth St. Ste. 470
- InspectorGeneral@coj.net
- <https://www.jacksonville.gov/departments/inspector-general>



FISCAL YEAR 2025 ANNUAL AUDIT PLAN

What Is the Audit Unit of the Office of the Inspector General?

The City of Jacksonville (COJ) Office of Inspector General (OIG) is an independent, nonpartisan oversight agency created to:

1. Provide increased accountability, integrity, and oversight of COJ.
2. Improve the government's economy and efficiency.
3. Deter and identify fraud, waste, and abuse.

To achieve its mission, the OIG is divided into three key areas: Investigations, Contract Oversight, and Audit. The Audit Unit plays a vital role in this mission by delivering independent and objective assurance and consulting services that enhance the operations of the City. Through a systematic and disciplined approach, the Audit Unit focuses on strengthening risk management, control, and governance processes. Every aspect of its work is carried out with integrity, objectivity, confidentiality¹, and professionalism.

Why Do an Audit Plan?

The Audit Unit adheres to the *International Professional Practices Framework for Internal Auditing*, established by the Institute of Internal Auditors. Under these standards, the unit is required to develop a risk-based audit plan each year, outlining its priorities for the upcoming fiscal year.

What is an Audit Plan?

The audit plan is designed to identify both potential and necessary projects for the upcoming fiscal year. It encompasses new engagements², carryover audits, follow-up reviews, and special assignments from the Inspector General (IG). This plan serves as a guiding framework and may be adjusted in response to unforeseen circumstances.

¹ Confidentiality is only to the extent allowed by the Sunshine Law, F.S. Ch. 286

² Based on the *Fiscal Year 2025 Risk Assessment*

What are the Types of Audits?

Planned Audits: Audits selected through a risk assessment.

Carryover Audits: Previous fiscal year's audits that were not completed.

Special Projects: Unplanned audits and other activities that are requested by the IG.

Follow-up Audits: Follow-ups to previous audits to monitor corrective actions.

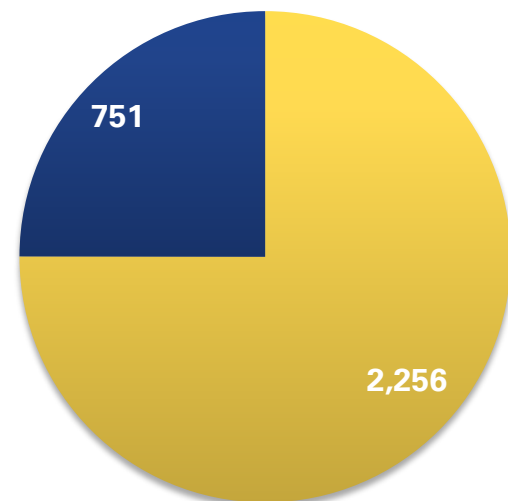
How Does the Audit Unit Select What to Audit?

Audit resources must be utilized efficiently and effectively. Consequently, the scope of audits is determined by staff experience, expertise, and availability. The audit team consists of one full-time auditor, a data analyst, and the Audit's Deputy Inspector General (DIG). The auditor's available hours were calculated by subtracting holidays, leave, training, and administrative time from total work hours. The DIG's available hours were calculated as half of those and the Data Analyst's as a third. In total, there were 3,007 hours available for projects, allocated between planned audits and special projects³.

Total Annual Available Hours

Annual Totals	Hours
Total Work Hours (52 Weeks * 40 Hours)	2,080
Holiday Hours (13 Days * 8 Hours)	(104)
Annual Leave Hours (20 days * 8 Hours)	(160)
Personal Holiday (1 Day * 8 Hours)	(8)
Continuous Professional Education	(20)
Administrative Time (14 days * 8 hours)	+(147)
Available Project Hours for Auditor	1,640
Available Project Hours for Data Analyst	820
Available Project Hours for DIG	+547
Total Available Project Hours	3,007

Allotted Hours



- Planned
- Carryover (None)
- Follow-Up (None)
- Special Projects

³ There were no follow-up or carryover audits to be done this year.

PLANNED AUDITS

Opioid and Substance Use Disorder Grants Committee • Opioid Settlement Proceeds Grants Program (600 Hours)

- Potential Objectives:
- Are there adequate controls in place to ensure grant applicants are eligible for funds?
 - Are there adequate controls in place to ensure that grant recipients produce the promised deliverables?
 - Do the grant recipients properly safeguard sensitive client information?

Rationale: The Opioid Settlement Proceeds Grants Program (OSPG) was created to distribute funds the City received from lawsuits against prescription opioid manufacturers and distributors. Its goal is to allocate these resources to local organizations focused on prevention, treatment, and recovery support for individuals affected by opioid abuse.

This year, OSPG plans to distribute nearly \$5 million. The Opioid and Substance Use Disorder (OSUD) Grants Committee is responsible for evaluating and selecting the organizations that will receive funding. This seven-member committee is comprised of volunteers, including mental health professionals, peer specialists, and healthcare experts, as well as the Health Administrator from the Florida Department of Health. Given the substantial amount of funds involved and the sensitive nature of health and substance abuse services, it is prudent to expend resources auditing the program.

Main Library Facility Rentals • Rental Fees and Procedures (552 Hours)

- Potential Objectives:
- Are there adequate internal controls related to receiving payments for rentals?
 - Are there adequate internal controls to enforce the terms of the contract between the City and renter?
 - Are library assets properly safeguarded?

Rationale: The main public library downtown is a 300,000-square-foot facility that not only offers traditional library resources but also hosts events outside of regular business hours. These rentals are projected to generate around \$41,000 in the upcoming fiscal year.

These events typically attract hundreds of guests and involve numerous vendors. Despite the scale of these gatherings, the rental program is managed by just three full-time employees. The library also provides furniture that can be utilized for these events. Given that a small team oversees such large-scale activities after hours, it is worthwhile to conduct an examination of this activity.

Animal Care and Protective Services • Department • Animal Ordinance Enforcement (552 Hours)

- Potential Objectives:
- Are ACPS's policies and procedures appropriate to handle the variety of animal complaints?
 - Are ACPS employees properly following their policies and procedures?
 - Are there adequate internal controls related to enforcing citations and receiving payments for the citations?

Rationale: The Neighborhoods Department's Animal Care and Protective Services Division (ACPS) provides a variety of animal-related services throughout Jacksonville. One of its key responsibilities is the enforcement of state and local animal laws concerning domestic pets.

To carry out this mission, ACPS investigates complaints, issues citations, and impounds animals when necessary. Once an animal is impounded, it receives care at the ACPS animal shelter, which houses many dogs and cats. At the shelter, animals may be reunited with their owners, adopted by new families, sterilized, or, in some cases, euthanized. It is important to review these activities due to their impact on a vital public service and the welfare of vulnerable animals.

JaxParks Youth Camps • Program Fees and Procedures (552 Hours)

- Potential Objectives:**
- Are there adequate internal controls to ensure the lottery is functioning appropriately?
 - Are there adequate internal controls related to receiving payments for the programming?
 - Are programs adhering to local and state laws?

Rationale: The Recreation and Community Programming Division of the Parks Department manages various youth programs, including summer camps, holiday camps, and after-school activities. Most participants are required to pay fees to attend, which are projected to generate \$479,250 in revenue for the upcoming fiscal year.

Some families can attend these camps at no cost, provided they meet certain criteria and participate in a lottery system that distributes financial vouchers for camp expenses. It is important to review these programs due to the significant revenue generated and the inherent vulnerability of the children involved.

IG Special Projects

Audit Policy and Procedures Manual Update (51 Hours)

The OIG will implement a new case management system, Kaseware, in the upcoming fiscal year. The Audit Unit will utilize this system to create, track, and store its audits. Because of this, the procedures associated with Kaseware will be incorporated into the Audit Policy and Procedures Manual.

Investigations Support (700 Hours)

The Audit Unit will maintain its collaboration with the Investigations Unit in the upcoming fiscal year, focusing on forensic audits, investigative support, and data analysis. This partnership has been bolstered by the addition of a data analyst and advanced data analytics software.