



Fiscal Year 2024 Annual Audit Plan

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FISCAL YEAR 2024 ANNUAL AUDIT PLAN

What is the Audit Unit of the Office of the Inspector?

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 accomplish this, the OIG is separated into Investigations, Contract Oversight, and Audit. The Audit Unit (Audit) supports the OIG mission by providing independent, objective assurance and consulting services to add value and improve COJ operations. Audit achieves this by utilizing a systematic, disciplined approach to address and improve risk management, control, and governance processes. All work is done with integrity, objectivity, confidentiality¹, and competency.

Why Do an Audit Plan?

Audit follows the *International Professional Practices Framework of Internal Auditing*, published by the Institute of Internal Auditors. These standards require that Audit annually develop a risk-based audit plan to outline Audit's priorities for the upcoming fiscal year.

What is an Audit Plan?

The audit plan is created to identify potential and required projects for the upcoming fiscal year. The plan includes new projects², carryover audits, follow-up audits, and special projects assigned by the Inspector General (IG). The plan is a guiding document and is subject to change due to unforeseen circumstances.

¹ Confidentiality is only to the extent allowed by the Sunshine Law, F.S. Ch. 119

² Based on the *Fiscal Year 2024 Risk Assessment*

What are the Types of Audits?

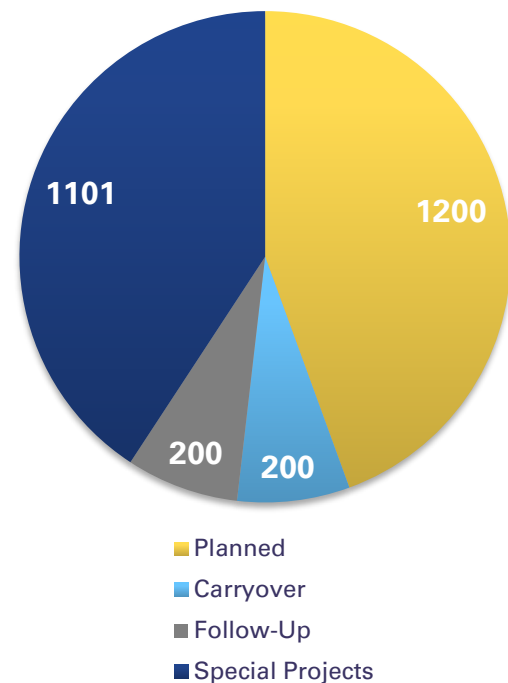
Planned Audits: Audits selected through a risk assessment.	Carryover Audits: Previous fiscal year's Audits that were not completed.
Special Projects: Unplanned audits and other activity that is requested by the IG.	Follow-up Audits: Follow-ups to previous audits to monitor corrective actions.

How Does the Audit Unit Select What to Audit?

Audit resources must be used appropriately, sufficiently, and effectively. Therefore, staff experience, expertise, and availability dictate the scope of the audits undertaken. Audit has one full-time auditor and a Director of Audit (Director). The Auditor's available hours were calculated by subtracting holidays, leave, trainings, and administrative time from total work hours. The Director's available hours were calculated as one half of work hours minus holidays, leave, and trainings. There were 2,701 total available project hours. These hours were distributed between the different types of audits.

Annual Totals	Hours
Total Work Hours (52 Weeks * 40 Hours)	2,080
Holiday Hours (13 Days * 8 Hours)	(104)
Personal Holiday (1 Day * 8 Hours)	(8)
Continuous Professional Education	(20)
Administrative (14 days * 8 hours)	+(147)
Available Project Hours for Auditor	1,801
Available Project Hours for Director	+900
Total Available Project Hours	2,701

Allotted Hours



PLANNED AUDITS

Sunshine Law Compliance Review (300 Hours)

- Objectives:
- Determine if Council Public Meeting notices complied with the Jacksonville Municipal Ordinance Code.
 - Determine if Council Public Meeting locations complied with the Jacksonville Municipal Ordinance Code.
 - Determine if Council Public Meeting written minutes complied with Jacksonville Municipal Ordinance Code.
 - Determine if the training for the City Council Members and Executive Council Assistance on Government in the Sunshine, open meetings laws, and ethics laws complied with Jacksonville Municipal Ordinance Code.

Rationale: Biannually the OIG is required, per Jacksonville Municipal Ordinance Code, to report on the compliance of Council meeting notices, locations, and minutes. This report is due June 1st, 2024, and encompasses May 2022 to April 2024.

Employee Services • Career Development Program (450 Hours)

- Potential Objectives:
- Are there adequate controls to ensure reimbursements are for approved and appropriate programs?
 - Are there adequate controls to ensure employees remain with the city for one year after completion of program, or, to monitor former employee repayment of reimbursement?

Rationale: The Career Development Program (CDP) provides tuition reimbursement for qualifying COJ employees and programs. CDP's budget (approx. \$700,000) can be used for a multitude of programs.

Parks, Recreation, and Community Services Department • Park Rentals (450 Hours)

- Potential
- Are there adequate controls to monitor usage of park facilities?
- Objectives:
- Are there adequate controls to track and record payments?

Rationale: The Parks Department manages certain parks and facilities, which members of the community can utilize for a fee. These fees vary depending on the activity and location. The collection of these fees represents a large portion of the Parks Department's budget.

CARRYOVER AUDITS

2023-AR-0001 Kids Hope Alliance Early Learning Services (200 Hours)

Description: The Audit Unit audited Kids Hope Alliance's Early Learning Services (ELS) program. ELS provides grant funds to organizations which support young children, their parents, and childcare centers. The audit focused on agreements for four programs between October 2020 to September 2022.

- Objectives:
- Determine whether the providers complied with designated agreements.
 - Verify payments were supported by required deliverables and adequate controls are in place to ensure eligibility of funds received.
 - Evaluate management oversight of the selection process, use of funds, and the providers overall performance in accordance with appropriate regulations and requirements.

FOLLOW-UP AUDITS

2020-AR-0001 JEA Limited Scope Travel and Business Expense Audit Follow-up (200 Hours)

The JEA follow-up was concluded at the end of the 2023 Fiscal Year. There was one original audit finding that had not been cleared; travel reimbursements were made without adhering to JEA's policies. A follow-up audit will be conducted late next fiscal year.

IG Special Projects

Audit Policy and Procedures Manual Update (80 Hours)

The Audit Unit will review and edit its "Policy and Procedures Manual" to better align with the *International Professional Practices Framework of Internal Auditing*. This project was started last year but was postponed due to staffing issues.

Investigations Support (921 Hours)

The Audit Unit will increase its collaboration with the Investigations Unit during the upcoming fiscal year. This will include forensic audits, investigative assists, and data analysis. This collaboration will be strengthened by next year's introduction of an investigative support analyst and data analytics software.