

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



MEMORANDUM

Date:	May 3, 2017
To:	Members of the City Council Personnel Committee
From:	<i>KB</i> Kyle Billy, CPA, Council Auditor
Subject:	Request for Promotions within the Council Auditor's Office

This memorandum requests your approval of promotions and corresponding salary increases within the Council Auditor's Office to be effective on May 13th. These salary increases can be accommodated within the office's 2016/17 budget as a result of Kirk Sherman's retirement.

I recommend the promotion of Brian Parks from Public Accounts Auditor III to Principal Auditor. Mr. Parks holds a Bachelor's of Accounting Degree and a Master's of Business Administration. He is a Certified Public Accountant and a Certified Internal Auditor. Mr. Parks will be the Audit Manager and manage the annual budget review process. His salary would increase from \$91,164 to \$100,280.

I recommend the promotion of Heather Reber from Public Accounts Auditor III to Principal Auditor. Ms. Reber holds Bachelor's and Master's Degrees in Accounting and is a Certified Public Accountant. She has worked directly with Council Members for many years and is our go to person in many areas including the Sheriff's Office, SMG, Jaguars, and Sports and Entertainment. During last year's budget process, she received a job offer from another area of the City which would have included a substantial pay increase. Ms. Reber's salary would increase from \$82,970 to \$91,267.

I recommend the promotion of Edward Linsky from Public Accounts Auditor I to Public Accounts Auditor II. Mr. Linsky holds Bachelor's and Master's Degrees in Accounting and is a Certified Public Accountant. Mr. Linsky's abilities have also been noticed by those he audits. During an audit at the Jacksonville Port Authority, he was approached with a job offer. As an Auditor II, he will lead audits. Mr. Linsky's salary would increase from \$56,872 to \$62,559.

If you concur with these recommendations, please sign below.

Kim Taylor, CPA

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Jacksonville, FL 32202
Phone (904) 630-1625
ktaylor@coj.net

WORK EXPERIENCE

Council Auditor's Office, City of Jacksonville
September 5, 1995 - Present

POSITIONS HELD

Starting as an Auditor I, I gradually worked my way through the ranks of Auditor II and Auditor III to my present position of Principal Auditor.

DESCRIPTION OF WORK

Audit

During my career in the Council Auditor's Office, I have progressed through the office by initially working on individual audits under the supervision of a lead auditor to currently overseeing the audit function with a staff of ten auditors. These audits are conducted in accordance with Government Auditing Standards established by the Comptroller General of the United States, which require a peer review of our audit processes and documentation every three years. Our office has passed each peer review, with the latest peer review in 2015 having no management letter comments. Some examples of my audit work which I have performed or reviewed include the following:

- City Council Department
- Various Audits of the Jacksonville Transportation Authority (JTA), Jacksonville Aviation Authority (JAA), Jacksonville Port Authority (JPA) and JEA
- Various Audits of the Clerk of the Court, Property Appraiser, Supervisor of Elections, Tax Collector and Sheriff
- Employee Services Department
- Parks, Recreation and Community Services Department
- Neighborhoods Department
- Public Libraries Department
- Military Affairs and Veterans Department
- Administration and Finance Department
- Fire Rescue Department
- Housing and Community Development Division
- Mayor's Office
- Office of Sports and Entertainment
- Pension Fund Audits

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- Medical Examiner's Office
- Jacksonville Children's Commission
- Jacksonville Zoo
- Shands Hospital Indigent Care Agreement

Budget

I have been the lead staff member coordinating staff working on the annual budget review process and have worked directly with the Council Auditor since the summer of 2006. Examples of duties I have performed relative to the budget review process include the following:

- Scheduled and reviewed budget work for staff members in order to present information to the City Council Finance Committee
- Recorded all actions of the City Council Finance Committee budget hearings to ensure changes were made to the Mayor's Proposed Budget
- Maintained Special Council Contingency account balance during the budget hearings to ensure a balanced budget
- Drafted the Annual Budget Summary Report for the Council Auditor to summarize the main action items addressed during the annual budget review process

Other Projects/Office Functions

Our office is responsible for providing various reports and responding to Councilmember questions and requests. Examples of the different types of projects that I have worked on or managed include:

- Review of Quarterly Summary Reports
- Council Auditor's Office Annual Report
- Independent Library Taxing District Proposal
- \$65 Court Cost Fee Review
- Clerk of the Court Memorandum of Understanding
- Jacksonville Children's Commission Organizational Review
- Audit Follow-Ups
- Lead and Team Member Participant for Peer Reviews of other cities' audit shops
- Sunshine Law Compliance Reviews of City Council
- Research for Councilmember Projects
- Participant in Fiscal Impact Committees for referendums and straw ballots

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- Cash and inventory counts
 - Annual financial audits for the City and JEA
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Legislation

Our office staffs the standing committees (except for Land Use and Zoning Committee), subcommittees and any special committees. I have been assigned to staff the Transportation, Energy and Utilities Committee since July 2016 and recently began staffing the Neighborhoods, Community Investments and Services Committee, Public Health and Safety Committee and the Finance Committee.

PROFESSIONAL AFFILIATIONS

Association of Local Government Auditors
Florida Government Finance Officers Association
First Coast Chapter- Florida Government Finance Officers Association

CREDENTIALS/EDUCATION

Certified Public Accountant- September 7, 1995

University of North Florida, Jacksonville, FL
Master of Accountancy, August 1995, GPA 4.0

University of North Florida, Jacksonville, FL
Bachelor of Business Administration, Accounting, April 1993, GPA 3.95

VOLUNTEER ACTIVITIES

Fairways Forest Homeowner's Association Block Captain
American Diabetes Association
Juvenile Diabetes Research Foundation

CAO SALARIES - APRIL 11, 2016 TABLE

OfficeSALARIESKASmgmt16

	POSITIONS	BASE PAY @ 4/2/16	RECOMMENDED CHANGES	REQUESTED 10/1/16	SALARY RANGES PER M.C. 129.112(a)	FOOT NOTE	NEEDED 2016/17
SHERMAN, CPA	COUNCIL AUDITOR	180,000.00	0.00%	180,000.00	118,683.45 193,768.80		180,000.00
BILLY, CPA	ASST. COUNCIL AUDITOR	140,000.04	0.00%	140,000.04	94,214.77 133,819.96		140,000.04
TAYLOR, CPA	PRINCIPAL AUDITOR	117,999.96	0.00%	117,999.96	70,627.86 118,914.12		117,999.96
PETERSON, CPA	PRINCIPAL AUDITOR	95,040.00	MERIT 10.00%	104,544.00	70,627.86 118,914.12		104,544.00
PARKS, CPA, CIA	AUDITOR III	85,200.00	MERIT 10.00%	93,720.00	55,943.85 94,191.24		93,720.00
REBER, CPA	AUDITOR III	77,542.08	MERIT 10.00%	85,296.29	55,943.85 94,191.24		85,296.29
COSTIGAN, CPA, CFE	AUDITOR III	74,970.00	MERIT 5.00%	78,718.50	55,943.85 94,191.24		78,718.50
MARTIN, CPA	AUDITOR III	73,317.96	MERIT 3.50%	75,884.09	55,943.85 94,191.24		75,884.09
CARTER, CPA	AUDITOR III	72,634.68	MERIT 3.00%	74,813.72	55,943.85 94,191.24		74,813.72
CARRAHER, CPA	PROMO TO AUDITOR III	68,900.04	PROMO 10.00%	75,790.04	46,971.56 79,084.68		75,790.04
KORSAKOVA, CPA	PROMO TO AUDITOR III	68,900.04	PROMO 10.00%	75,790.04	46,971.56 79,084.68		75,790.04
CAMPBELL	AUDITOR II	68,250.00	0.00%	68,250.00	46,971.56 79,084.68	CPA	75,075.00
EVANS	AUDITOR II	60,000.00	MERIT 5.00%	63,000.00	46,971.56 79,084.68	CPA	69,300.00
BROCHE AGUILA, CPA	PROMO TO AUDITOR II	58,722.96	PROMO 10.00%	64,595.26	39,438.22 66,401.04		64,595.26
LINSKY, CPA	AUDITOR I	54,948.96	MERIT 3.00%	56,597.43	39,438.22 66,401.04		56,597.43
RODDA	AUDITOR I	47,250.00	MERIT 6.00%	50,085.00	39,438.22 66,401.04	CPA	55,093.50
THORPE	AUDITOR I	45,000.00	0.00%	45,000.00	39,438.22 66,401.04	CPA2	51,975.00
LEE	AUDITOR I	45,000.00	0.00%	45,000.00	39,438.22 66,401.04	CPA2	51,975.00
FLETCHER	ADMINISTRATIVE ASST.	42,500.00	0.00%	42,500.00	31,238.79 52,595.88		42,500.00
		1,476,176.72	4.16%	1,537,584.37			1,569,667.87

FOOTNOTE: employees receive a 5% increase for meeting qualifications to take the CPA examination and receive an additional 10% for attaining CPA licensure.

"CPA" indicates the employee has received the first 5% and funding is in place for the additional 10% upon licensure.

"CPA2" indicates funding is in place for the employee to receive the additional 5% and 10% amounts in the future.

Accepted by Council Vice President _____

on _____