



John A. Carey
Inspector General

OFFICE OF INSPECTOR GENERAL PALM BEACH COUNTY



Inspector General
Accredited

“Enhancing Public Trust in Government”

Audit Report

2022-A-0002

Town of Juno Beach Revenue

December 20, 2021

Insight – Oversight – Foresight



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AUDIT REPORT 2022-A-0002

DATE ISSUED: DECEMBER 20, 2021



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TOWN OF JUNO BEACH REVENUE

SUMMARY

WHAT WE DID

We conducted a revenue audit of the Town of Juno Beach (Town). This audit was performed as part of the Office of Inspector General, Palm Beach County (OIG) 2020 Annual Audit Report Plan.

Our audit focused on revenue and related cash receipt activities that occurred during Fiscal Year (FY) 2017 through FY 2020 (October 1, 2016 – September 2020).

WHAT WE FOUND

We found that the Town had generally adequate controls in place over revenue and related cash receipt activities. We found no instances of revenue or cash receipts recorded inappropriately or inaccurately, and that overall, the Town made efficient use of revenue through investments.

WHAT WE RECOMMEND

We had no findings during the audit; therefore, we made no recommendations.

BACKGROUND



The Town of Juno Beach (Town) was incorporated in 1953. The Town's original Charter was approved on March 12, 1985, as amended by Ordinance Number 430, enacted October 28, 1992. An amended Charter for the Town was proposed by Ordinance Number 474 and approved by referendum on March 12, 1996. The Town is located approximately 14 miles north of West Palm Beach and encompasses an area of 2.65 square miles.

The Town operates under a Council-Manager form of government. The City Council is comprised of five members who are elected to three-year staggered terms. The Town Council is responsible for passing ordinances, adopting budgets, appointing committees, and hiring both the Town Manager and Town Attorney. The City Council appoints annually one of its members as Mayor, Vice-Mayor, and Vice-Mayor Pro Tem. The Mayor is head of the Town government for all ceremonial purposes, services of process, execution of deeds, and as the town official designated to represent the Town in all agreements with or certifications to other governmental entities. The Town Manager serves as the Chief Executive Officer for the Town and is responsible for carrying out the policies and ordinances of the Town Council, for overseeing day-to-day operations of the government, and for appointing the heads of departments.

The main sources of revenue for the Town are taxes, building permits, and intergovernmental revenue. The Town's 2020 population was approximately 3,463.¹

The OIG 2020 Annual Audit Plan had multiple entities selected for revenue audits. The Town was selected for audit since it has not been previously audited by the OIG.

The Town's FY 2017 revenues totaled \$5,655,690 and expenditures totaled \$5,191,672, the FY 2018 revenues totaled \$5,754,893 and expenditures totaled \$5,242,739, the FY 2019 revenues totaled \$6,236,364 and expenditures totaled \$5,611,015, and the FY 2020 revenues totaled 6,022,461 and expenditures were \$5,610,616.

OBJECTIVES, SCOPE, AND METHODOLOGY

The overall objectives of the audit were to determine if:

- Controls were in place and adequate for revenue and/or cash intake/receipt activities;
- Revenues were recorded appropriately and accurately in compliance with financial requirements;
- Cash receipts were accurately and timely recorded; and
- The Town made efficient use of the revenue through investments.

¹ http://edr.state.fl.us/Content/population-demographics/data/2020_pop_estimates-Revised-v2.pdf

The scope of the audit included but was not limited to revenue and related cash receipt activities that occurred during the period of October 1, 2016 through September 30, 2020.

The audit methodology included but was not limited to:

- Completion of data reliability and integrity assessment of related computer systems;
- Review of revenue and cash receipt related policies and procedures;
- Review of banking and accounting records;
- Review of investment guidance;
- Interviews of appropriate personnel;
- Review of revenue and investment related reports, contracts, and agreements; and
- Detailed testing and reconciliation of selected revenue and cash receipt transactions.

As part of our audit, we completed a data reliability and integrity assessment for the computer systems used by the Town for revenue and cash intake activities. We determined that the computer-processed data contained in these computer systems was sufficiently reliable for purposes of the audit.

This audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

CONCLUSION

We found that the Town had generally adequate controls in place over revenue and related cash receipt activities. We found no instances of revenue or cash receipts recorded inappropriately or inaccurately, and that overall, the Town made efficient use of revenue through investments.

ACKNOWLEDGEMENT

The Inspector General's audit staff would like to extend our appreciation to the Town of Juno Beach's staff for their assistance and support in the completion of this audit.

This report is available on the OIG website at: <http://www.pbcgov.com/OIG>. Please address inquiries regarding this report to the Director of Audit by email at inspector@pbcgov.org or by telephone at (561) 233-2350.