

21 West Church Street
Jacksonville, Florida 32202-3139



November 3, 2021

Ms. Kim Taylor
Council Auditor
City of Jacksonville
Office of the Council Auditor
117 West Duval St., Suite 200
Jacksonville, Florida 32202

E L E C T R I C

W A T E R

S E W E R

Subject: JEA's Report to Council Auditor re FY21 Pay for Performance Program

Dear Ms. Taylor:

In accordance with City of Jacksonville Article 21 (*JEA*), Section 21.08 (f), Employee Bonus Program, we are herein providing our report related to FY21. Section 21.08 (f) requires, in part, that "*...JEA shall also provide the council auditor with an annual end of fiscal year written report on or before December 31st of each fiscal year regarding the disbursements related to the bonus program...*".

Enclosed is a memo signed by Steve Tuten, JEA's Director of Audit Services, regarding Internal Audit's Review of JEA Pay for Performance Program for FY21. The memo notes that all of the components for two of the three performance factors - namely, Safety and Cost Control - met the Programs "Exceeds" criteria, whereas the third performance factor - Customer Satisfaction - met neither of its components. As noted in the Testing section of page 2 of the memo, "Per the reported results, the payout percentage is 3.32%, and the estimated payout calculated by Human Resources for the FY21 Program is \$5,486,019".

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Please contact me if you need additional information regarding our report.

Sincerely,

A handwritten signature in black ink, appearing to read "David Emanuel", with a long horizontal flourish extending to the right.

L. David Emanuel
Chief Human Resources Officer
JEA
21 W. Church Street, T16
Jacksonville, 32202
(904) 665-4647; emanld@jea.com

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Enclosure: JEA Memo, "Review of JEA Pay for Performance Program for FY21" dated November 2, 2021 (2 pages)

Cc: Mr. Jay Stowe, Managing Director & Chief Executive Officer
Ms. Jody Brooks, Chief Administrative Officer