

21 West Church Street
Jacksonville, Florida 32202-3139



January 9, 2023

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 FY22 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 FY22. 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 Lee Montanez, JEA's Director of Audit Services, regarding Internal Audit's Review of JEA Pay for Performance Program for FY22. The memo notes that all components for one of the three performance factors – namely Safety – met the Programs "Exceeds" criteria, whereas the remaining two factors – Customer Satisfaction and Cost Control – met the Programs "Meets" criteria. As noted in the Testing section of page 2 of the memo, "Per the reported results, the payout percentage is 2.33%, and the estimated payout calculated by Human Resources for the FY22 program is \$4,098,445".

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

Sincerely,

A handwritten signature in blue ink that reads "L. David Emanuel".

L. David Emanuel
Chief Human Resources Officer
(904) 665-4647; emanld@jea.com

Enclosure: JEA Memo, "Review of JEA Pay for Performance Program for FY22" dated October 28, 2022 (2 pages)

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