

Office of Inspector General City of Jacksonville, Florida



Report of Investigation Alleged Retaliation Against OIG Witnesses 2025-0111

April 8, 2026

Matthew J. Lascell
Inspector General

Executive Summary

In September 2025, the Office of Inspector General (OIG) initiated an investigation in response to allegations that Jacksonville Housing Authority (JHA) employees had been retaliated against for their involvement in OIG Investigation Number 2025-0016. According to the allegations received, three former JHA Human Resources Department (HR) employees had their employment terminated around or shortly after the OIG completed OIG Investigation Number 2025-0016. Due to the individuals involved in these terminations, as well as JHA's organizational structure, the OIG identified the Chief Administrative Officer (CAO) and the Chief Executive Officer/President (CEO), both of JHA, as the subjects of the allegations.

Based on the records reviewed and interviews conducted, the allegations that the CAO and CEO retaliated against JHA employees for their involvement in OIG Investigation Number 2025-0016 were **not substantiated**. While the timing of the terminations was concerning, there was insufficient evidence to support a connection between the terminations and anyone's involvement in OIG Investigation Number 2025-0016.

Background

JHA is an independent agency that provides housing assistance for eligible low-income individuals and families throughout Jacksonville. It is led by a CEO/President and overseen by the Jacksonville Housing Board of Commissioners (JHA Board), which consists of Mayoral-appointed, unpaid members.

In February 2025, the OIG initiated OIG Investigation Number 2025-0016 after receiving a complaint regarding alleged misconduct by the then Interim CEO/President,¹ the then Chief Financial Officer (CFO), and the JHA Board Chair. As part of that investigation, the OIG interviewed three HR Department employees. The OIG completed its interviews on June 20, 2025, and submitted a draft report to the CEO on July 22, 2025. Before a response was received from the CEO, one of the HR employees (Former HR Employee 1) was terminated on August 5, 2025.

After receiving a response from the CEO, OIG Investigation Number 2025-0016 was closed on August 13, 2025. On September 15, 2025, the other two HR employees (Former HR Employee 2 and 3) were terminated. However, at least one of the other witnesses, an Accountant II with JHA, maintained their employment.

¹ The then Interim CEO/President subsequently accepted the Chief Operating Officer (COO) position and will be referenced as such throughout this report.

Allegations, Governing Directives, and Findings

ALLEGATION: RETALIATION AGAINST OIG WITNESSES

The CAO of JHA and/or the CEO of JHA retaliated against individuals for their involvement with an OIG investigation. If substantiated, the allegation would potentially violate Section 602.309(1), COJ Ordinance Code.

FINDING: NOT SUBSTANTIATED

Records

HR Personnel Files

A review of the three HR employees revealed that only one had any documented disciplinary or subpar work performance history.

Plans for HR Changes

According to a review of relevant JHA emails, it was documented that, at least starting in June 2025, the CAO and the CEO were actively considering, or had decided to replace, at least two former HR employees.

In a June 24, 2025, email to the CAO and the CEO, an employee for Robert Half Management Resources (Robert Half), a staffing agency, identified two Robert Half employees “who will be assisting in your search for an HR Director.” On June 25 and 26, 2025, Robert Half employees sent the CAO resumes for two prospective candidates.

According to a June 27, 2025, email from the CEO to two ADP employees (and copied to the CAO), the CEO requested that ADP calculate one of the former HR employees' leave and potential severance as the CAO would issue a termination letter to them before the close of business that same day.

In addition, JHA had a draft version of a Consultant Agreement dated June 26, 2025, between JHA and an independent contractor. According to this draft Consultant Agreement, the independent consultant would have provided HR services.

Text Messages

According to September 11, 2025 text messages exchanged between the CEO and the CAO, the CEO texted, “Both [Former HR Employee 2 and 3] need to be dismissed today. We will be releasing a media statement on leadership terminating the entire HR department due to excessive incompetency. [sic]” The CEO then listed several additional reasons for their termination, none of which pertained to OIG Investigation Number 2025-0016. The CAO suggested she and the CEO talk beforehand.

Testimony

Former HR Employee 1 of JHA

After the OIG draft report was provided to JHA on July 22, 2025, she noticed no changes, except that the CAO was quieter and “short” with her. In addition, the City of Jacksonville (COJ) Employee Benefits Division was less responsive than usual.

On August 5, 2025, Former HR Employee 1 was informed by Former HR Employee 3 that the CAO was terminating their employment due to an incident in which Former HR Employee 1 accidentally reported an employee as having been terminated, resulting in the employee’s medical benefits being terminated. Shortly thereafter, the CAO reiterated this information to Former HR Employee 1.

Before their termination, Former HR Employee 1 had never received any discipline and was unaware of any issues with their job performance. Former HR Employee 1 questioned why they were terminated after one mistake.

Former HR Employee 1 thought their termination was due to the information they provided to the OIG, as they “had nothing in my file whatsoever.”

Former HR Employee 2 of JHA

After their March 2025 interview with the OIG, HR was not included in relevant conversations or strategies. Around May 2025, their supervisor was no longer invited to senior staff meetings, even though counterparts from other departments were invited.

After the OIG Investigation Number 2025-0016 report had been provided to JHA, HR was even more isolated. The then CFO became more aggressive and hostile in her email communications with HR.² Additionally, while the then CFO had previously met with them in person to clarify any issues or obtain information, the then CFO now only corresponded with them via email.

Regarding Former HR Employee 1’s termination, the typical discipline for similar behavior in the past would have ranged from a verbal warning to a suspension. Former HR Employee 2 thought there may have been a preconceived plan to outsource Former HR Employee 1’s position by having ADP handle JHA’s payroll. They later added that the alleged plan may have included the entire HR team.

On September 15, 2025, the CAO and another individual appeared at HR’s office. The CAO told Former HR Employee 2 that they were being terminated as an at-will employee, but provided no other rationale.

² According to this witness, the then CFO would send similar emails, but they became even more aggressive and hostile in response to the OIG report.

Former HR Employee 2 believed their termination was connected to their assistance and cooperation with the OIG. Former HR Employee 2 supposed that the CEO, the CAO, and the COO believed HR was involved with the OIG's investigation.

Former HR Employee 3 of JHA

Former HR Employee 3 described the atmosphere at JHA as "very strange" after they met with the OIG in February 2025. They said that HR was not included in relevant conversations, meetings, and strategies. In addition, in June 2025, HR was moved to an isolated section of their building rather than another department.

Regarding Former HR Employee 1's termination, they were not involved with any decision to terminate Former HR Employee 1, even though they were Former HR Employee 1's supervisor.

After Former HR Employee 1's termination, the CAO excluded HR from participating in the platform changes JHA was making with ADP. Their ADP access was then limited, which they did not discover until they were unable to do some of their regular tasks in ADP.

On September 15, 2025, the CAO and another individual unexpectedly appeared at their office. The CAO informed Former HR Employee 3 that they were being terminated as an at-will employee but provided no other rationale.

Before Former HR Employee 3's termination, they had never been disciplined or received any concerns about their job performance. Former HR Employee 3 believed their termination resulted from their assistance and cooperation with the OIG, as they could not think of any other reason they would have been terminated.

Accountant II of JHA

Accountant II did not know whether anyone had retaliated against them because of their prior cooperation with OIG Investigation Number 2025-0016. Accountant II also denied that any specific negative actions were taken against them after the investigation. However, they advised that there had been "awkward" interactions with some other individuals involved in the investigation, and at least one person reduced their interactions with Accountant II.

COO of JHA

According to the COO, they learned about OIG Investigation Number 2025-0016 on April 10, 2025, after receiving an OIG document request. They did not recall any discussion with the CEO about this request. Still, they copied the CEO on an April 30, 2025, email regarding the aforementioned documents request so the CEO would be aware of the OIG investigation.

The COO said that the CEO learned about the OIG investigation no later than April 30, 2025. She did not know when the CAO learned about the OIG investigation. The COO recalled only having a conversation with the CEO about the OIG investigation, specifically the CEO's response to the OIG draft report.

Regarding plans to outsource HR and/or hire other individuals to provide HR services, the COO was unable to advise whether these plans were related to the OIG investigation. The COO explained that there were HR performance issues unrelated to the OIG investigation.

To the COO's knowledge, nothing was done to retaliate against anyone who participated in the OIG investigation.

CAO of JHA

According to the CAO, she was not aware of OIG Investigation Number 2025-0016 until after the OIG transmitted the draft report on July 22, 2025. The CEO probably emailed the CAO the draft report. The CAO did not know when the CEO learned about this investigation. The CAO did not recall being involved in any discussion among the JHA senior leadership (i.e., individuals in "C-Suite positions," such as the COO) regarding the OIG report after it was provided.

On or about the CAO's first day with JHA, the CAO and the CEO discussed removing all the HR employees.³ There was an idea to have COJ take over JHA's HR responsibilities; however, this was decided against, as it would require a public process involving the COJ City Council. There was a risk that the HR employees would resign beforehand. Therefore, no one would be left to handle JHA's HR duties.

According to the CAO, in June 2025, Robert Half and an independent contractor were considered to take over HR operations. However, the cost of using Robert Half was not feasible, and the proposed independent contractor obtained other employment.

On June 27, 2025, the CAO indicated that, after consultation with the CEO and OGC, they would terminate all HR employees. It was thought that ADP could handle HR duties. However, around this time, it was learned that ADP would be unable to take over these duties for several months.

Later that same day, the JHA Board voted to outsource 50 JHA employees and transition them over to the contractor (Nan McKay). There was only a four-day timeframe to out-process the affected employees. As a result, the decision was made not to terminate HR employees, as they were needed to complete this work.

After being shown the above-mentioned June 27, 2025, email, the CAO thought that the HR terminations had been scaled back to only one HR employee, as ADP could handle JHA's payroll.

The CAO said that HR was moved to another part of their building before commencing her JHA employment. Her understanding of this move was that HR would be in a more secure, private location.

³ The CAO indicated some relevant discussions may have occurred while she as employed with the COJ Office of General Counsel (OGC) and JHA was her client; therefore, the discussions are protected by attorney-client privilege.

In addition, around June 2025, the CAO instructed HR employees to stop attending the JHA Board and JHA senior leadership meetings, as the CAO did not see a reason for them to attend, since she could relay any relevant information.

The CAO confirmed that HR employees were excluded from ADP platform changes for a period, as she could not obtain access to ADP. The CAO could not obtain ADP access and eventually contacted ADP to determine why. In addition, the CAO had spoken with ADP about the additional services they could provide.

After the CAO obtained ADP access in June or July 2025, she excluded HR employees while she tried to “fix things.” Around this time, the CAO reduced one HR employee’s ADP access to match their position duties and may have similarly reduced ADP access for the other two HR employees.

Regarding the termination of Former HR Employee 1, there were prior issues with their job performance. Lastly, on July 31, 2025, an employee told the CAO that their doctor’s office told them that the employee did not have insurance. This was due to Former HR Employee 1 incorrectly advising COJ that this employee’s employment had ended. According to the CAO, she “had had enough” and decided to terminate Former HR Employee 1, with the CEO's input. The CAO denied that this termination was a façade.

Because Former HR Employee 1 was an at-will employee, there was no need to use any other form of employee discipline (e.g., suspension or pay cuts). Former HR Employee 3 was not included in the discussion about this termination due to the CAO’s concern about Former HR Employee 3’s management style. In addition, according to the CAO, Former HR Employee 3 seemed hesitant to terminate employees.

Regarding the terminations of Former HR Employee 2 and 3, the CAO said each had a history of incompetence that had been escalating in the CAO’s view. The CAO and the CEO decided to terminate their employment. According to the CAO, she had taken the opportunity to determine whether she could work with them, but instead of seeing improvement, the CAO was left with more concerns.

According to the CAO, the September 11, 2025, text messages exchanged between her and the CEO discussed ongoing concerns with HR. These messages followed the CAO informing the CEO about an ongoing issue with HR paying vendor invoices.

The CAO denied that anything was done to retaliate against anyone. She denied that the termination of the HR employees was related to the OIG investigation. The CAO indicated that the timing of their terminations was a coincidence.

CEO of JHA

According to the CEO, she was not aware of OIG Investigation Number 2025-0016 until she received the draft report on July 22, 2025. The CEO did not recall discussing the OIG investigation

with the CAO. In addition, the CEO said the OIG investigation was not discussed among JHA senior leadership.

The CEO recalled that in June 2025, JHA engaged Robert Half as they were looking for “HR leadership.” The CEO did not recall who initiated this search. The CEO thought the CAO had identified concerns, but could not specify them. According to the CEO, the CAO may have identified these concerns immediately upon beginning her JHA employment in May 2025. The CEO denied any connection between Robert Half’s engagement and the OIG investigation.

Regarding the termination of Former HR Employee 1, the CEO said that the CAO could provide further information. However, the CEO said that the CAO had identified concerns about Former HR Employee 1, including the above-mentioned wrongful termination of benefits and her overall knowledge of the information needed to complete her job duties.

The CEO said that the CAO made the decision to terminate Former HR Employee 1, but she believed that JHA’s outside legal counsel, Constangy, Brooks, Smith, and Prophete, LLP, and/or OGC were involved with the termination. The CEO denied that the rationale for their termination was a façade.

Regarding the terminations of Former HR Employee 2 and 3, the CEO said there were questions about their competency and job performance, but she deferred to the CAO. According to the CEO, the CAO decided to terminate Former HR Employees 2 and 3, and their terminations were based on legal advice from their counsel.

The CEO explained that the September 11, 2025, text messages exchanged with the CAO were intended to address the issue, as it was part of the CAO’s job duties.

The CEO denied that any action was taken to retaliate against anyone. The CEO also denied that the terminations of the three HR employees were connected to OIG Investigation Number 2025-0016.

Recommended Corrective Actions

The OIG has no recommended corrective actions.

Management’s Response

The OIG provided the JHA Board Chair with an opportunity to submit a written response to the findings in this investigative report within ten (10) business days. Their response is attached to this report.

Inspector General Standards

This report/review has been conducted in accordance with the ASSOCIATION OF INSPECTORS GENERAL Principles and Quality Standards for Investigations.

“Enhancing Public Trust in Government Through Independent and Responsible Oversight”

From: [Horovitz, Heather](#)
To: [Inspector General](#)
Subject: Re: OIG Investigation #2025-0111 Draft Report
Date: Friday, April 03, 2026 8:41:23 AM
Attachments: [image434202.png](#)

EXTERNAL EMAIL: This email originated from a non-COJ email address. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Good morning,

Please find my response below. I am available to discuss next week if necessary.

Response from the Board Chair

Thank you for the opportunity to respond to the inquiry. As Board Chair, I have reviewed the Office of Inspector General's report regarding the allegations connected to Investigation 2025 0016. The OIG's findings clearly state that the allegations of retaliation by JHA leadership were not substantiated, and that there was no evidence linking any employment actions to staff participation in the prior OIG investigation.

I appreciate the OIG's work and the opportunity for independent review. However, I did note the report's reference to the "concerning" timing of the terminations. Given that the investigation ultimately concluded there was no causal connection and no wrongdoing, it is unclear why the report includes subjective commentary on timing rather than limiting its findings to the factual record. Additional clarity on how such observations align with the OIG's investigative standards would be appreciated.

I would also like to request that, moving forward, OIG reports refrain from naming individual employees unless absolutely necessary. When possible, using titles or roles instead of names better protects personnel privacy and aligns with common practice across oversight bodies. This approach maintains transparency while avoiding unnecessary reputational impact on individuals who were not found to have engaged in misconduct.

Most importantly, the investigation confirms that the employment decisions in question were based on organizational needs and performance consideration, not retaliation or involvement in any OIG matter. JHA remains committed to a professional, compliant, and transparent workplace, and I fully support the oversight processes that reinforce those standards.

If additional clarification or documentation is needed, I am available to provide it.

Thank you,

Heather Horovitz
Board Chair, JHA

Heather Horovitz|

Jacksonville Housing Authority

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"It's a New Day at JHA!"



From: Inspector General
Sent: Tuesday, March 31, 2026 3:19 PM
To: Horovitz, Heather
Subject: OIG Investigation #2025-0111 Draft Report

Chairperson Horovitz,

Please see attached the Office of Inspector General 2025-0111 Report of Investigation (draft). You have the opportunity to submit a written explanation or rebuttal to the findings within 10-business days.

Thank you,

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"Enhancing Public Trust in Government Through Independent and Responsible Oversight"



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