

# Jacksonville Office of Inspector General



Veterans' Preference Audit

2025-0000123

# Executive Summary

## What We Did

---

The Office of Inspector General (OIG) conducted an audit of the City of Jacksonville's veterans' preference application processes administered by Employee Services. The audit assessed whether governance structures, documentation practices, and oversight mechanisms are designed to support compliance with Florida Statutes §§ 295.07–295.08 and applicable City directives.

The audit focused on eligibility determinations, documentation requirements, non-selection justifications, and monitoring practices associated with veterans' preference during hiring and promotional processes. Audit procedures included interviews with Employee Services personnel, review of policies and procedures, analysis of a completed Internal Control Questionnaire (ICQ), and examination of system-generated eligibility listings and audit trail functionality within NeoGov.

## What We Found

---

The City has established a centralized framework for administering veterans' preference through Employee Services, with NeoGov serving as the system of record for applicant documentation, eligibility designation, communications, and audit trails. Required documentation is identified, eligibility determinations are documented, and written justification is required when a qualified veteran is not selected.

NeoGov maintains eligibility listings that clearly display veteran status and veterans' preference designation, as well as detailed audit trails that record changes to veterans' preference fields, including user attribution and timestamps. These features support transparency and retrospective review of eligibility determinations.

However, detection of misapplied veterans' preference, particularly related to point application in promotional or hybrid selection processes, is largely dependent on complaints, appeals, or external review. While eligibility status changes are traceable, the system does not independently validate whether veterans' preference was applied correctly within downstream ranking or selection decisions.

---

## **What We Recommended**

---

While the control framework governing veterans' preference is designed to support statutory compliance and is primarily preventive and centralized, the OIG recommends that Employee Services continue to emphasize clarity and consistency in guidance related to veterans' preference application in complex or manual scenarios.

In particular, management should remain attentive to promotional and hybrid selection processes where veterans' preference points may be applied, adjusted, or interpreted, as these areas present inherent risk that is not independently validated by the system. Strengthening guidance, training, or supervisory review in these areas may help mitigate residual risk without imposing disproportionate administrative burden.

---

## **Table of Contents**

<b>What We Did.....</b>	<b>1</b>
<b>What We Found.....</b>	<b>1</b>
<b>What We Recommended.....</b>	<b>2</b>
<b>Purpose .....</b>	<b>1</b>
<b>Background.....</b>	<b>1</b>
<b>Statement of Objectives, Scope, and Methodology .....</b>	<b>1</b>
<b>Statement of Auditing Standards.....</b>	<b>2</b>
<b>Observations and Recommendations .....</b>	<b>3</b>
<b>Conclusion .....</b>	<b>5</b>
<b>Management’s Response .....</b>	<b>5</b>

---

## **Purpose**

---

The purpose of this audit was to assess whether the City of Jacksonville has established governance, documentation, and oversight controls that support the consistent and lawful application of veterans' preference in hiring and promotional practices, in accordance with Florida Statutes §§ 295.07–295.08 and related City directives.

## **Background**

---

Florida Statutes §§ 295.07–295.08 require that eligible veterans receive preference in public employment, provided statutory eligibility criteria are met and required documentation is submitted. Veterans' preference must be considered throughout applicable hiring and promotional processes, and when a qualified veteran is not selected, the hiring department must document the justification for non-selection.

Within the City of Jacksonville, Employee Services is responsible for administering veterans' preference, reviewing eligibility documentation, and ensuring that preference requirements are communicated to hiring departments. NeoGov, a third-party applicant tracking system, is used to manage applications, retain documentation, issue notices, and maintain audit trails related to eligibility determinations.

NeoGov provides system-generated eligibility listings that display applicant veteran status and whether veterans' preference has been granted. The system also maintains field-level audit trails that record changes to veterans' preference designation fields, including the identity of the user making the change and the date and time of the update. These features support transparency and accountability for eligibility determinations made by Employee Services.

The OIG selected veterans' preference for review due to its statutory importance, the potential risk of misapplication in complex hiring scenarios, and the need to demonstrate transparency and accountability in employment practices affecting veterans.

## **Statement of Objectives, Scope, and Methodology**

---

### **Objectives**

1. Determine whether the City has established a governance structure and control framework that supports compliance with veterans' preference requirements.

2. Evaluate whether documentation and verification processes support eligibility determinations and non-selection decisions.
3. Assess whether oversight, training, and monitoring mechanisms exist to promote consistent application of veterans' preference.

### **Audit Scope**

The audit focused on the design and implementation of controls within Employee Services related to veterans' preference. The review did not include transactional testing of individual hiring or promotional decisions. NeoGov was not audited as a system, as it is a third-party platform and not a City-owned system subject to OIG system audits.

### **Audit Methodology**

The audit team conducted interviews with Employee Services personnel, reviewed relevant policies, procedures, and training materials, and analyzed responses to a detailed ICQ. The team reviewed system-generated eligibility listings and audit trail functionality within NeoGov to assess whether eligibility determinations and veterans' preference designations are traceable and reviewable. Control design and implementation were evaluated against statutory requirements, City directives, and internal control standards.

### **Scope Limitations**

The audit did not include testing of individual hiring or promotional transactions due to the absence of veteran complaints, appeals, or referrals during the audit period. Additionally, while NeoGov maintains audit trails and eligibility listings, the audit did not assess system configuration or automated validation controls within NeoGov, as this is outside the scope of the engagement.

As a result, the audit focused on governance, documentation practices, and oversight mechanisms rather than operating effectiveness testing of individual veterans' preference determinations.

## **Statement of Auditing Standards**

---

The Audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* (IPPF), issued by the Institute of Internal Auditors. The standards require the OIG to plan and perform the audit to obtain sufficient, reliable, relevant, and useful information to support the engagement results and conclusions based upon the stated audit objectives. This Audit was also

---

conducted pursuant to Section 1.203(c), Charter of the City of Jacksonville, and Ordinance Code, Section 602.303(a-c).

## **Observations and Recommendations**

---

**Objective 1: Determine whether the City has established a governance structure and control framework that ensures veterans' preference requirements are formally integrated into all hiring and promotional processes.**

### **Observation 1**

The City has established a centralized governance framework for administering veterans' preference through Employee Services. Roles and responsibilities related to eligibility determinations, documentation review, and escalation are generally defined, and Employee Services serves as the primary authority for interpreting and applying veterans' preference requirements across departments.

Guidance and support are provided to hiring departments and HR Business Partners, particularly in cases involving non-selection of qualified veterans, where written, aptitude-based justification is required. Escalation pathways exist for resolving questions or ambiguities related to eligibility or application of veterans' preference.

However, governance relies heavily on procedural adherence and professional judgment rather than formalized, system-enforced controls. While this approach supports flexibility, it also places increased reliance on staff expertise and consistency in interpretation, particularly in complex or non-standard hiring scenarios.

### **Recommendation 1**

Employee Services should continue to reinforce governance clarity by periodically reviewing and updating guidance related to veterans' preference application, with particular attention to promotional and hybrid selection processes where interpretation may vary. Formalizing guidance for these scenarios may further support consistency without limiting operational flexibility.

**Objective 2: Evaluate whether the City's processes ensure that all veterans' preference determinations are supported by complete, accurate, and verifiable documentation throughout the hiring lifecycle.**

### **Observation 2**

---

NeoGov functions as the centralized system of record for veterans' preference documentation, eligibility designation, and applicant communications. Required documentation types are clearly identified, and eligibility determinations are documented within the system.

System-generated eligibility listings provide a consolidated view of applicant veteran status and veterans' preference designation. Additionally, NeoGov maintains field-level audit trails that record changes to veterans' preference fields, including user attribution and timestamps. These features support transparency and retrospective review of eligibility determinations made by Employee Services.

While documentation and eligibility status changes are traceable, the system does not independently validate whether veterans' preference was applied correctly within downstream ranking, scoring, or selection decisions. As a result, the accuracy of preference application beyond eligibility designation relies on procedural compliance and supervisory review rather than automated verification.

## **Recommendation 2**

Employee Services should continue to leverage NeoGov's eligibility listings and audit trail functionality as primary oversight tools and consider whether additional internal review practices, such as periodic supervisory spot checks of eligibility designations, would further strengthen assurance over documentation accuracy without requiring transactional testing.

**Objective 3: Assess whether Employee Services provides adequate oversight, training, and monitoring to ensure that veterans' preference policies are consistently applied and that non-compliance can be detected and corrected.**

## **Observation 3**

Employee Services provides oversight through centralized review of eligibility determinations, required non-selection justifications, and escalation of issues to hiring managers when concerns are identified. Training provided by the Florida Department of Veterans' Affairs is relied upon to inform staff understanding of statutory requirements.

Monitoring activities primarily consist of procedural controls and retrospective review enabled by NeoGov audit trails. Detection of misapplied veterans' preference, particularly related to point application in promotional or non-numerical selection processes, is largely dependent on complaints, appeals, or external review rather than proactive system alerts or independent reconciliation.

---

This monitoring model reflects a preventive and complaint-driven control environment. While effective in addressing identified issues, it presents inherent limitations in independently detecting errors absent a triggering event.

### **Recommendation 3**

Employee Services should continue to emphasize training and awareness related to veterans' preference application in complex or manual scenarios and consider whether targeted refresher guidance or periodic internal reviews would enhance early identification of inconsistencies without imposing disproportionate administrative burden.

## **Conclusion**

---

Based on the audit objectives and scope, the OIG concludes that the City has established a control framework designed to support compliance with veterans' preference requirements. Controls are primarily preventive, centralized within Employee Services, and supported by documentation, system audit trails, and training.

However, inherent limitations exist in the ability to independently detect misapplied veterans' preference absent triggering events. These limitations do not indicate systemic noncompliance but represent residual risk associated with manual judgment, complex selection processes, and reliance on third-party systems.

## **Management's Response**

---

The memorandum below acknowledges receipt and review by the Employee Services Department:

- Acknowledged with no Response
  - Acknowledged with Response
-



# City of Jacksonville, Florida

*Donna Deegan, Mayor*

Employee Services Department  
City Hall at St. James  
117 W. Duval Street.  
Jacksonville, FL 32202  
(904) 630-CITY  
[www.jacksonville.gov](http://www.jacksonville.gov)

A NEW DAY.

**DATE:** February 12, 2026

**TO:** Matthew Lascell, Inspector General  
Inspector General's Office

**THRU:** Kelli O'Leary  
Deputy Chief Administrative Officer

**FROM:** Leah Hayes, Director  
Employee Services

**SUBJECT: Veterans' Preference Audit – 2025-0000123**

Employee Services appreciates the Office of Inspector General's review of the City's veterans' preference processes and the opportunity to strengthen our practices in support of statutory compliance and service to our veteran community.

We concur with the OIG's overall conclusion that *"the City has established a control framework designed to support compliance with veterans' preference requirements"* and that controls are *"primarily preventive, centralized within Employee Services, and supported by documentation, system audit trails, and training."*

Employee Services agrees with the recommendations presented and provides the following responses:

### **Response to Recommendation 1**

**OIG Recommendation:** Enhance clarity and consistency in governance guidance, particularly for promotional and hybrid selection process.

**Management Response:** Employee Services concurs. We will work to enhance existing veterans' preference guidance to ensure clearer direction for complex hiring scenarios. This will include refining written procedures, clarifying how staff should escalate questions and issues, and ensuring HR Business Partners and hiring departments receive

consistent interpretation support. These updates will be incorporated into our regular policy review cycle.