

OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE



REPORT OF MANAGEMENT REVIEW

EMERGENCY FINANCIAL ASSISTANCE PROGRAM

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INSPECTOR GENERAL

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



OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE

MANAGEMENT REVIEW REPORT CASE NUMBER: 2022-0010MR

Matthew J. Lascell
Inspector General

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

EXECUTIVE SUMMARY

In 2019 and 2020, the Office of Inspector General (OIG) received separate anonymous complaints that alleged the City of Jacksonville (COJ) Social Services Division (Social Services) issued rental assistance payments, through the Emergency Financial Assistance Program (EFAP), to ineligible clients. As a result, in 2020, the OIG planned to conduct an audit, subsequently scheduled for Fiscal Year (FY) 2022, to address these concerns.

In January 2022, instead of waiting to conduct the scheduled audit, the OIG opted to open a management review to determine whether Social Services provided EFAP rental assistance payments by its established policies and procedures.

The OIG management review found there were seven client files where it appeared rental assistance payments might not have been made in accordance with the *Guidelines for Providing Emergency Financial Assistance* (Guidelines), with a total identified cost of **\$6,100**. In addition, there were 25 client files where the OIG was unable to determine whether rental assistance payments were made by the Guidelines, with a total questioned cost of **\$78,298.50**.

The OIG also interviewed several Social Services employees, including the Program Manager, for this management review. No one reported to the OIG that any clients were knowingly provided more payments than allowed or received assistance when they were ineligible to receive assistance on a subsequent occasion.

However, there were some discrepancies regarding changes to the timeframe clients were ineligible to receive assistance on a subsequent occasion. Some Social Services employees said the ineligibility timeframe was changed to ensure EFAP funds were expended for the relevant fiscal year. The Program Manager did not recall if this had occurred but added, “anything is possible.”

Pursuant to § 119.0713(2), Florida Statutes, this draft document is confidential and may not be disclosed until after our Final Report is issued. Pursuant to § 119.10(2)(a), Florida Statutes, any person who willfully and knowingly violates any provision of Chapter 119, Florida Statutes, commits a misdemeanor of the first degree, punishable by a term of imprisonment of up to one year and a fine of up to \$1,000. This document is being presented in accordance with the Inspector General Standards for your response. You must maintain the confidentiality of this document until our Final Report has been issued.

BACKGROUND

The Emergency Financial Assistance Program (EFAP), administered by the City of Jacksonville (COJ) Social Services Division (Social Services), provides financial assistance to “eligible households and individuals who are facing financial difficulties due to an unexpected emergency” to “prevent eviction for payment of rent/mortgage or interruption of utilities.”

The management review focused on fiscal years (FY) 2017 through 2021, except for FY 2019.

The *Guidelines for Providing Emergency Financial Assistance* (Guidelines) are the policies and procedures used to determine client eligibility for receiving assistance through EFAP. Assistance was limited to individuals who (1) are Duval County residents, (2) earned less than 150% of the Federal Poverty Guidelines, and (3) had a documented need due to a hardship (i.e., a change or adverse situation that impacted their ability to meet their basic needs), such as an inability to pay rent due to their recent loss of employment. Each hardship had its own policy, which detailed the specific requirements and information needed for a client to receive assistance.

In addition, clients were ineligible to receive assistance on a subsequent occasion for a mandated timeframe if they previously received assistance. The timeframe noted in the Guidelines was changed from 24 months to 30 months in June 2020. All versions reviewed by the OIG provided exceptions to this timeframe if the client had experienced certain events, such as condemnation or a catastrophic illness.¹

FINDINGS

The OIG reviewed EFAP rental assistance payment records for June through September, FY 2017 through 2020 (except for FY 2019), and selected 50 client files² using the following methodology:

- (1) Clients with vendors who appeared to have been unrelated to housing or a vendor of interest, then
- (2) Clients that received three or more payments, then
- (3) Random selection.

The OIG review of the selected client files revealed the following information:

- The specific Guidelines policy used to assess clients for rental assistance payments was rarely documented, which required the OIG to determine the appropriate Guidelines policy for the client file review.

¹ The December 2021 version was changed to allow exceptions to the ineligibility timeframe “whenever the economic climate of the community is adversely impacted for an extended period requiring more frequent financial assistance by governmental and non-governmental entities.”

² 20 client files were selected for FY 2018 and 10 client files were selected for the other FYs. It was later determined two client files selected for 2017 and 2018 were for the same clients who received continuous rental assistance through 2017 and 2018.

- There were seven client files where rental assistance payments might not have been made in accordance with the Guidelines.³
 - Six client files revealed that more rental assistance payments might have been made than allowed by the Guidelines.
 - One client file revealed a client previously received rental assistance in 2019 and then received it on a separate occasion in 2020.
 - Two of these client files had rental assistance payments which were either sent or in the process of being sent to the State of Florida – Unclaimed Funds Account as they had not been cashed.
 - The total identified cost was \$6,100.
- The OIG was unable to determine whether rental assistance payments made for 25 client files were made in accordance with the Guidelines.⁴
 - The 25 client files identified lacked the required records or other forms of documentation needed to confirm whether the rental assistance payments were made in accordance with the Guidelines; in particular, required medical records were frequently missing.
 - Of these 25 client files, it was unclear whether two clients were Duval County residents.
 - The total questioned cost was \$78,298.50.⁵

Interviews of Social Services Employees⁶

According to all Social Services employees, all records pertaining to verifying a client's eligibility for rental assistance were uploaded into their case management system, FAMCare, until July 2022. However, three Social Services employees reported that beginning in July 2022, documents were only being kept as hard copies. According to two of these Social Services employees, this was done after it was observed that documents were missing when they were gathered for the OIG

³ The seven client files are identified in Table A, Attachment 1 with the issues identified by the OIG along with any relevant testimony provided by Social Services employees for those specific cases. It should be noted that not all identified clients were reviewed with the relevant Social Services employees as the OIG only conducted interviews with a portion of these employees. All client names are redacted.

⁴ The 25 client files are identified in Table B, Attachment 1 with the issues identified by the OIG along with any relevant testimony provided by Social Services employees for those specific cases. As noted previously, the OIG only conducted interviews with a portion of the involved Social Services employees. All client names are redacted.

⁵ The total questioned cost is likely an undercount. Some clients appeared to receive payments through FY 2019 and the EFAP payment records reviewed by the OIG did not include October 1, 2018, through May 31, 2019.

⁶ The OIG interviewed five current Social Services employees who worked on the selected client files (although, some of those employees had transferred to other areas in Social Services by the time they were interviewed by the OIG), as well as the Program Manager.

management review, as well as Social Services' planned transition to a new case management system.

In addition, the Program Manager advised some client records had been inadvertently disposed of after a former Social Services employee had retired. According to the Program Manager, this former Social Services employee's caseload consisted of clients receiving assistance due to their HIV/AIDS status. The former Social Services employee did not upload their clients' records as they believed this information was confidential.

No Social Services employees, except for one, attributed any missing records to something other than a human error (such as an employee failing to upload all documents), software issues, or negligence. One Social Services employee said some Social Services employees "rebelled against the system" as they failed to upload documents since they were aware client files were not reviewed.

According to all the interviewed Social Services employees, verifying a client's income was almost solely reliant upon the client's documentation. One Social Services employee described it as a "kind of an honor system." A few Social Services employees recalled using The Work Number⁷ database to verify clients' income but said its use was stopped after it became a fee-based service.

Most of the Social Services employees, including the Program Manager, confirmed client files were not reviewed before payments were approved by the Program Manager. Several Social Services employees, including the Program Manager, said only new employees had their client files reviewed by supervisors. One of the Social Service employees and the Program Manager both advised that supervisors did not have sufficient time to review client files as supervisors had their own caseloads.

No one reported to the OIG that any clients were knowingly provided more payments than allowed or received assistance when they were ineligible to receive assistance on a subsequent occasion.

All the Social Services employees interviewed, except for one, reported changes to the ineligibility timeframe. However, these Social Services employees provided varied accounts of the changes and rationale behind them. According to some of the Social Services employees, since at least 2013, if not later, the ineligibility timeframe was shortened on multiple occasions to two years, while others said it had been reduced to one year or eliminated. In addition, some of the Social Services employees said the ineligibility period had been shortened on multiple occasions to expend excessive EFAP funds, while others were unaware of the rationale for the changes.

The Program Manager stated that the ineligibility timeframe had been changed twice since 2017, which was made collaboratively with Social Services employees. Initially, the ineligibility timeframe was 30 months, but it was reduced to 24 months in 2020 due to the onset of the COVID-19 pandemic. In approximately May 2022, the ineligibility timeframe was reduced to 12 months because of rising costs, such as rent and unemployment.

⁷ According to its website, The Work Number "provides income and employment data for more than 573 million records," including "income and employment information provided by employers and payroll providers."

The Program Manager denied that from 2017 through the present, there was ever any period where there was no ineligibility timeframe. She could not recall whether, since 2017, the ineligibility timeframe was ever shortened because EFAP had excess funds to spend, but she added, “anything is possible.”

All these Social Services employees, including the Program Manager, advised that the changes were typically communicated during staff meetings or by e-mail. The Program Manager advised the Guidelines were not updated to reflect the ineligibility timeframe reduction to 12 months, nor could she recall if it had been changed to reflect the prior 2020 reduction to 24 months.

One Social Services employee told the OIG, “The Guidelines change depending on how our budget is. So, that makes it kind of difficult. So, we don’t always get called in and told that we’re going to need to make some changes.” The Program Manager advised that they were “a social service agency” which required flexibility, with her describing the Guidelines as “a working document . . . so not every change is always captured.” However, the Program Manager explained that whether the client was a Duval County resident and had an income at or below the Federal Poverty Guidelines could not be overlooked.

The Program Manager said more EFAP payments might have been approved in the final quarter of the fiscal year as compared to other quarters due to clients receiving larger federal income tax refunds in the early months of the calendar year. There was also a push to spend the funds later in the fiscal year, with EFAP employees seeing more clients than they would during other parts of the fiscal year. However, this pace could not be sustained throughout the fiscal year.

ADDITIONAL INFORMATION

To determine whether any of these identified issues may have occurred in the most recent fiscal year, FY 2022, OIG Audit conducted a limited review based on EFAP payment records.⁸ The OIG Audit limited review revealed the following:

- Most rental assistance payments were made in the FY 2022 Fourth Quarter (48% of all FY 2022 rental assistance payments).
- 16 clients received rental assistance in non-consecutive months, with the gap between the rental assistance received from two to 10 months.
- Most non-consecutive rental assistance payments occurred in the FY 2022 Fourth Quarter (47% of the relevant payments).

⁸ The OIG Audit limited review report is attached to this report in its entirety as Attachment 2.

RECOMMENDED CORRECTIVE ACTIONS

The OIG recommends the Social Services:

- Require all employees to note which specific Guidelines policy was used to provide each client with EFAP assistance.
- Ensure all relevant documents and records used to determine whether to provide clients with EFAP assistance are maintained.
- Require all employees to note when the ineligibility timeframe is waived due to a qualifying exception (e.g., catastrophic illness, the overall economic climate of the community, etc.).
- Take necessary actions to allow regular supervisory reviews of client files.

MANAGEMENT'S RESPONSE

The OIG provided the Social Services Division an opportunity to submit a written explanation or rebuttal to the findings as stated in this investigative report within ten (10) calendar days. Their response is attached to this report in its entirety, with all client names redacted.

INSPECTOR GENERAL STANDARDS

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

ATTACHMENT 1

Attachment 1

Table A

FY2018

| Client | Identified Costs | Explanation |
|---------------|-------------------------|---|
| ██████████ | \$700 | <p>It appeared ██████████ was provided rental assistance through Policy 1 – Unemployment (Policy 1),¹ but three payments were issued on her behalf. According to COJ Treasury, one of these payments had been reported to the State of Florida – Unclaimed Funds Account.</p> <p>The Social Services employee assigned to this case was unaware three payments had been issued. There were records that this payment had been identified as a duplicate payment that needed to be voided.</p> <p>The Program Manager, who approved payments, explained that on occasions, FAMCare had “glitches” that would produce duplicate payments, but she was unaware as to why the third payment had not been voided.</p> |
| ██████████ | \$750 | <p>It appeared ██████████ received assistance through Policy 1. However, ██████████ received rental assistance for three months.</p> |
| ██████████ | \$1,350 | <p>It appeared ██████████ received assistance through Policy 3 – Short-Term Disability/Illness (Policy 3)² due to being placed on bed rest in her first trimester. According to the Guidelines, up to six months of assistance was available for ██████████. However, ██████████ received eight months of assistance, with the final payment made two years after the second to last payment.</p> |
| ██████████ | \$650 | <p>It appeared ██████ received assistance through Policy 3. The Social Services employee who handled this case thought ██████ may have unintentionally received one more month of assistance than allowed. The Social Services employee had been unaware when ██████ had her child.</p> |
| TOTAL | \$3,450 | |

¹ According to the Guidelines (May 2017 version), Policy 1 was for clients that were searching for employment and awaiting their employment start date. Assistance was limited to one month with an additional month of assistance provided if the client obtained employment within 30 days of receiving assistance.

² According to the Guidelines (May 2017 version), Policy 3 was for clients whose source of income was affected due to injury, illness, or disability. Assistance was limited to five months, unless the disability was pregnancy-related, which allowed clients to receive up to six months of assistance.

FY2020

| Client | Identified Costs | Explanation |
|---------------|-------------------------|---|
| ██████████ | \$1,250 | It was unclear which specific policy was used for ██████████ to receive rental assistance. ██████████ was approved for assistance despite having received assistance within 30 months. ³ The Program Manager did not know why ██████████ received assistance in 2020 after receiving it in 2019. |
| ██████████ | \$700 | It appeared ██████████ received rental assistance through Policy 2 – Low-Income Wages/Employed (Policy 2) ⁴ which limited clients to two months of assistance. ██████████ was provided two months of assistance which was sent as one lump sum. However, another payment had been previously sent, but according to the COJ Treasury, had not been cashed and was to be sent to the State of Florida Unclaimed Funds Account. Both the Social Services employee who worked on this case and the Program Manager were unaware of any payments going to the State of Florida Unclaimed Funds Account. |
| ██████████ | \$700 | It appeared ██████████ received assistance through Policy 1. Two rental assistance payments were made on her behalf, even though there was no documentation she had obtained new employment. Neither the Social Services employee who worked on this case nor the Program Manager was aware of why an additional payment was made for ██████████. |
| TOTAL | \$2,650 | |

³ Prior to her August 7, 2020 application, ██████████ applied for assistance on August 13, 2019, with the last assistance payment being made on August 15, 2019.

⁴ According to the Guidelines (May 2017 version), Policy 2 was for clients who earned less than 150% of the Federal Poverty Guidelines or were newly employed. Assistance was limited to two months.

Attachment 1

Table B

FY 2017

| Client | Questioned Costs | Explanation |
|---------------|-------------------------|--|
| ██████████ | \$408 | <p>It was unclear which specific policy was used to provide ██████ assistance. Based on the records provided to the OIG, Policy 5 – Pending (Fixed) Income (Policy 5)⁵ and Policy 6 – Long-Term Disability/Illness (Policy 6)⁶ appeared to be the appropriate Guidelines policies that were used to review the payments made for ██████.</p> <p>There was no documentation ██████ had been employed before an injury, illness or disability had affected ██████’s ability to meet his basic needs nor were any medical records provided. During an interview, the assigned Social Services employee said at the time she was not aware further medical records were needed for ██████ if he was pending a decision by SSA.</p> |
| ██████████ | \$4,000 | <p>It appeared ██████ received assistance through Policy 5 and Policy 16 – People Living with HIV/AIDS (Policy 16).⁷ However, no medical records, including test results, or records confirming ██████ had been employed beforehand were provided. In addition, there were no records provided that documented ██████ had a pending case with the Social Security Administration (SSA).</p> |
| ██████████ | \$2,550 | <p>It appeared ██████ received assistance through Policy 5 and Policy 16; however, no medical records, including test results, were provided.</p> |

⁵ According to the Guidelines (May 2017 version), Policy 5 was for clients that were awaiting pending income from entities such as SSA. Clients (or their spouse or primary income provider) had to have been affected by a recent injury, illness, or disability which impacted their ability to meet their basic needs. To receive assistance, there had to be an indication the client would “likely qualify for a benefit due to permanent or total disability.” It was required for the client’s relevant medical information to be obtained through documentation from a medical provider. Assistance was limited to six months of assistance unless the client had an active case to receive payments through the SSA.

⁶ According to the Guidelines (May 2017 version), Policy 6, like Policy 3, was for clients whose source of income was affected due to injury, illness, or disability. However, assistance was available for up to six months unless the client had an active case to receive payments through the SSA.

⁷ According to the Guidelines (May 2017 version), Policy 16 was for clients whose ability to meet their basic needs had been adversely impacted by an HIV/AIDS diagnosis. To receive assistance, clients had to provide proof of their HIV/AIDS diagnosis and follow-up medical care. Relevant client medical records were also required to confirm their application for fixed income sources and non-employability. Assistance was limited to six months of assistance unless the client had an active case to receive payments through the SSA.

| Client | Questioned Costs | Explanation |
|--------------|------------------|---|
| ██████████ | \$1,600 | It appeared ██████ received assistance through Policy 16; however, no medical records, including test results, were provided. |
| ██████████ | \$11,700 | It appeared ██████ received assistance through Policy 16 with rental assistance beginning on or around January 5, 2017, until on or about November 22, 2019. However, the medical records provided only covered from February 4, 2019, through October 3, 2019. |
| TOTAL | \$20,258 | |

FY 2018

| Client | Questioned Costs | Explanation |
|------------|------------------|---|
| ██████████ | \$2,439 | It appeared ██████ received assistance through Policy 3. There were no records indicating ██████ was unable to work, had her income reduced, or had lost her employment. |
| ██████████ | \$650 | It was unclear which specific policy was used to provide ██████ with rental assistance. The Social Services employee who worked on this case said Policy 1, while the Program Manager, who approved payment said Policy 3 was used. The Program Manager questioned whether an incidental duplicate payment had been made. The Program Manager could not locate any information about a July 3, 2018 payment. |
| ██████████ | \$3,390 | It was unclear which specific policy was used to provide ██████ with assistance. Based on the records provided to the OIG, Policy 5 and Policy 6 appeared to be the appropriate Guidelines policies that were used to review the payments made for ██████. There was no documentation from a medical professional who determined ██████ was unable to work or when her injury, illness, and/or disability began. |
| ██████████ | \$1,950 | It appeared ██████ received assistance through Policy 3. There was no documentation from a medical professional indicating when ██████'s medical issue began or that she was unable to work and required bed rest. In addition, there was no documentation about whether ██████ returned to work. |
| ██████████ | \$1,500 | It appeared ██████ received assistance through Policy 1. There were no records confirming ██████ |

| Client | Questioned Costs | Explanation |
|--------------|------------------|--|
| | | had been employed for the mandatory 90 consecutive days or 90 days within the past six months. |
| ██████████ | \$3,295 | It was unclear which specific policy was used to provide ██████████ with assistance. Based on the records provided to the OIG, Policy 5, 6, and/or 16 appeared to be appropriate Guidelines policies that were subsequently used to review the payments made for ██████████. No medical records or documentation ██████████ applied to SSA was provided. |
| ██████████ | \$600 | <p>It was unclear which specific policy was used to provide ██████████ with assistance. Based on the records provided to the OIG, Policy 5 and Policy 6 appeared to be the appropriate Guidelines policies that were used to review the payments made for ██████████.</p> <p>There was no documentation ██████████ had been employed before an injury, illness or disability had affected ██████████'s ability to meet his basic needs nor were any medical records provided.</p> <p>In addition, there were no records provided for the timeframe of December 2018 through November 2019 when ██████████ received assistance.</p> |
| ██████████ | \$7,842 | It appeared ██████████ received assistance through Policy 12 – Interim Assistance-Assisted Living (Policy 12). ⁸ There were no records documenting a Social Services employee interviewed ██████████ or the required staffing involving one Social Services employee and two Social Supervisors was conducted. In addition, required medical documents providing updates on ██████████' medical diagnosis and prognosis were not provided. |
| ██████████ | \$7,200 | It appeared ██████████ received assistance through Policy 16; however, no medical records, including test results, were provided. |
| TOTAL | \$27,336 | |

⁸ According to the Guidelines (May 2017 version), clients received assistance through Policy 12 if they were unable to work due to their mental and/or physical state, were pending approval of an SSA-provided benefit (e.g., Social Security Disability Insurance payments), and required supervised care. Assistance was limited to 36 months.

FY 2020

| Client | Questioned Costs | Explanation |
|------------|------------------|--|
| [REDACTED] | \$348 | <p>It was unclear which specific policy was used to provide [REDACTED] with assistance. Based on the records provided to the OIG, Policy 5 or Policy 6 appeared to be the appropriate Guidelines policies that were used to review the payments made for [REDACTED].</p> <p>There was no documentation [REDACTED] had been employed before an injury, illness or disability had affected [REDACTED]'s ability to meet his basic needs nor were any medical records provided.</p> |
| [REDACTED] | \$13,412.50 | <p>Based on a review of the relevant documents, it was unclear which specific policy was used to provide rental assistance to [REDACTED]. However, the Social Services employee who worked on this case advised [REDACTED] received assistance through Policy 12.</p> <p>There were no records that documented a medical professional had determined [REDACTED] required supervised care. In addition, there were no records documenting a Social Services employee interviewed [REDACTED], the required staffing involving one Social Services employee and two Social Supervisors was conducted. In addition, despite receiving assistance from approximately April 2019 through November 2020 there were only two documented medical diagnoses and prognosis updates.</p> |
| [REDACTED] | \$418 | <p>It was unclear which specific policy was used to provide [REDACTED] with assistance. Based on the records provided to the OIG, Policy 5 or Policy 6 appeared to be the appropriate Guidelines policies that were used to review the payments made for [REDACTED].</p> <p>There was no documentation [REDACTED] had been employed before an injury, illness or disability had affected [REDACTED]'s ability to meet his basic needs nor were any medical records provided.</p> |
| [REDACTED] | \$8,327 | <p>It appeared [REDACTED] received assistance through Policy 5 or Policy 6. There were no records documenting [REDACTED] was unable to work or regarding his ongoing medical diagnosis and prognosis despite his receiving payments from January 2020 through January 2021.</p> |

| Client | Questioned Costs | Explanation |
|--------------|------------------|---|
| ██████████ | \$1,400 | <p>It appeared ██████████ received assistance through Policy 1. ██████████ was approved for assistance despite having received assistance within 30 months.⁹ The Program Manager thought ██████████ may have received assistance due to the ineligibility timeframe being shortened in response to the COVID-19 pandemic.</p> <p>In addition, there were no records confirming ██████████ prior employment, including whether she had been employed for the mandatory 90 consecutive days or 90 days within the past six months.</p> |
| ██████████ | \$339 | <p>It was unclear which specific policy was used to provide ██████████ with assistance. Based on the records provided to the OIG, Policy 5 and Policy 6 appeared to be the appropriate Guidelines policies that were used to review the payments made for ██████████.</p> <p>There were no records ██████████ had been employed before an injury, illness or disability had affected ██████████'s ability to meet his basic needs. The only relevant medical record provided was an August 2020 medical diagnosis and prognosis which reported ██████████ may be able to return to work in one to two months.</p> <p>In addition, ██████████'s SSA case was rejected in September 2020. No documentation indicated he appealed the decision, even though he continued to receive assistance through January 2021.</p> |
| TOTAL | \$24,244.50 | |

FY 2021

| Client | Questioned Costs | Explanation |
|------------|------------------|---|
| ██████████ | \$385 | <p>It was unclear which policy was used to provide ██████████ assistance; however, according to the Social Services employee who worked on this case ██████████ was provided rental assistance through Policy 1. There was no documentation provided to confirm ██████████ was a Duval County resident or any documentation about ██████████ losing her employment.</p> |

⁹ Prior to her July 8, 2020 application, ██████████ applied for assistance on June 29, 2018, with the last assistance payment being made on July 20, 2020.

| Client | Questioned Costs | |
|--------------|------------------|--|
| | | The Social Services employee advised [REDACTED] was forced to move from a recreational vehicle park after its condemnation. She was instructed by the Social Services Chief to assist the affected individuals, like [REDACTED], and did not conduct her own independent assessment of whether [REDACTED] was eligible to receive assistance. |
| [REDACTED] | \$1,800 | It was unclear which policy was used to provide [REDACTED] assistance. Based on the records provided to the OIG, Policy 4 – Supplemental Fixed Income ¹⁰ appeared to be the appropriate Guidelines policy used for [REDACTED]. There was no documentation provided that showed [REDACTED]'s unemployment compensation had been stopped due to a data breach. |
| [REDACTED] | \$2,050 | It appeared [REDACTED] received rental assistance through Policy 1. There were no records confirming [REDACTED] had been employed for the mandatory 90 consecutive days or 90 days within the past six months. |
| [REDACTED] | \$1,800 | It appeared [REDACTED] received assistance through Policy 3. There were no relevant medical records or documentation which reflected [REDACTED] was unable to work or had her hours reduced in response to an injury, illness, or disability. |
| [REDACTED] | \$425 | It was unclear which policy was used to provide [REDACTED] assistance. The Social Services employee who worked on this case said there was no applicable policy for [REDACTED] to receive rental assistance. There was no documentation provided to confirm [REDACTED] was a Duval County resident. Like [REDACTED], she was instructed by the Social Services Chief to assist [REDACTED] as he had also been affected by the recreational vehicle park condemnation. |
| TOTAL | \$6,460 | |

¹⁰ According to the Guidelines (June 2020 version), clients received assistance through Policy 4 if they were on a fixed income and suffered an unexpected loss “which resulted in redirecting existing resources.”

ATTACHMENT 2

**OFFICE OF INSPECTOR GENERAL
CITY OF JACKSONVILLE**



**FINAL REPORT
23-OA-0002**

**Emergency Financial Assistance Program
Investigation Assist**

Matthew J. Lascell

**MATTHEW J. LASCELL
INSPECTOR GENERAL**

NOVEMBER 1, 2022

DATE ISSUED

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

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FINAL REPORT

Purpose

The Office of the Inspector General's (OIG) Investigations Unit (Investigations) requested the OIG Audit Unit (Audit) provide an investigative assist. At this request, Audit conducted a limited data review and analysis (Review) of the Social Services Division's (Social Services) management of the Emergency Financial Assistance Program (EFAP). This review is in support of Investigations' Case 2022-0010.

Background

Social Services manages EFAP, which was established to address "the basic shelter and utility needs of Duval County residents who [are] facing adverse hardships due to loss of employment or household income, low wages, physical or mental health challenges, catastrophic illness, abandonment/displacement, fire/disaster, or other unanticipated circumstances and emergencies". To accomplish this goal, Social Services developed guidelines entitled *Guidelines for Administering Emergency Financial Assistance*¹ (Guidelines). The *Guidelines* state EFAP can aid qualifying applicants with shelter, utilities, and/or food payments.

During Investigations' Management Review, witnesses stated that in prior years the *Guidelines* were not followed when distributing aid at the end of the fiscal year. The reason given was to use all the allocated funds. This resulted in individuals receiving more payments than permitted by the *Guidelines*.

Investigations obtained Rent Assistance payment data for Fiscal year 2022² and asked Audit to review.

Statement of Objectives, Scope, and Methodology

The objective of the Review was to provide insight on potential deviations from the *Guidelines* and the calendar distribution of those potential deviations. To accomplish this, Audit reviewed the following:

- (1) Distribution of funds per fiscal quarter;
- (2) Individuals with three or more aid payments;
- (3) Distribution of the three or more aid payments;
- (4) Individuals with non-consecutive aid payments;
- (5) Distribution of the non-consecutive aid payments; and
- (6) Suppliers who may not qualify for Rent Assistance payments.

¹ December 7, 2021 Version

² October 1st, 2021 to September 30th, 2022

The Review's scope was for Fiscal Year 2022 and was based on an Excel spreadsheet provided by the City of Jacksonville's Accounting Department. The document was entitled "EAP AP Invoices" (EAP Spreadsheet) and was generated from One Cloud. Audit evaluated the spreadsheet entries, which represented payments to suppliers on the behalf of individuals. Social Services' *Guidelines* were used as a reference.

Statement of Auditing Standards

This Review does not represent an audit or attestation pursuant to the *International Standards for the Professional Practice of Internal Auditing*. Audit conducted the Review to assist Investigations.

Results

The EAP Spreadsheet consisted of 1,121 entries of potential payments for Fiscal Year 2022. The entries contain, amongst other data, an Invoice Line Amount, Invoice Line Description, Invoice Distribution Accounting Date, Payment Status Indicator, and Validation Status. The analysis omitted entries where payments were not made as indicated by Payment Status Indicator being "N" or Validation Status being "Canceled". The review discovered potential deviations from the *Guidelines*.

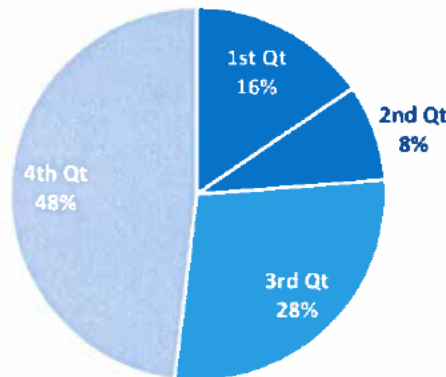
Total Money Spent Quarterly

During Investigations' interviews, employees asserted that EFAP did not follow the *Guidelines* at the end of the fiscal year. The employees asserted that Management encouraged employees to use the remaining funds regardless of the *Guidelines*.

Using the EAP Spreadsheet, Audit sorted the payments by month and totaled it by fiscal quarter³. The analysis revealed that the most money was paid in the fourth quarter (\$600,000.64) followed by the third quarter (\$351,479.06) then the first quarter (\$193,001.61) and finally the second (\$104,121.43).

³ Appendix A

Fund Distribution by Quarter



Three or More Payments

The *Guidelines* provide that “one month of assistance is generally provided” and a “second month of assistance may be considered” under certain circumstances. The *Guidelines* also provide scenarios where more assistance is permitted, including short-term disability/illness (5 months), pregnancy (6 months), long-term disability (6 months), interim assistance (36 months), and people living with HIV/AIDS (6 months).

Using the EAP Spreadsheet, Audit reviewed individuals who had benefited from three or more payments⁴. Audit used the Invoice Line Description to identify individuals, however the entries were not identical so professional judgment was used to determine if the entries were the same person.

There were fifteen individuals who received three or more payments:

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|--------|----------|-----------------|--------------------------|
| 1 | \$580 | 11/30/21 | 1 st | [REDACTED] |
| 2 | \$580 | 11/30/21 | 1 st | |
| 3 | \$580 | 01/31/22 | 2 nd | |
| 4 | \$580 | 01/31/22 | 2 nd | |
| 5 | \$580 | 02/28/22 | 2 nd | |
| 6 | \$580 | 03/31/22 | 2 nd | |
| 7 | \$580 | 05/31/22 | 3 rd | |
| 8 | \$580 | 06/30/22 | 3 rd | |
| 9 | \$580 | 06/30/22 | 3 rd | |

⁴ Appendix B

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|--------|----------|-----------------|--------------------------|
| 1 | \$100 | 02/28/22 | 2 nd | [REDACTED] |
| 2 | \$25 | 03/31/22 | 2 nd | |
| 3 | \$25 | 03/31/22 | 2 nd | |
| 4 | \$25 | 05/30/22 | 3 rd | |
| 5 | \$25 | 06/30/22 | 3 rd | |
| 6 | \$25 | 06/30/22 | 3 rd | |
| 7 | \$25 | 07/31/22 | 4 th | |

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|--------|----------|-----------------|--------------------------|
| 1 | \$75 | 12/31/21 | 1 st | [REDACTED] |
| 2 | \$25 | 01/31/22 | 2 nd | |
| 3 | \$50 | 02/28/22 | 2 nd | |
| 4 | \$25 | 03/31/22 | 2 nd | |
| 5 | \$25 | 05/31/22 | 3 rd | |

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|----------|----------|-----------------|--------------------------|
| 1 | \$640.45 | 11/30/21 | 1 st | [REDACTED] |
| 2 | \$600 | 12/31/21 | 1 st | |
| 3 | \$610 | 12/31/21 | 1 st | |
| 4 | \$573 | 12/31/21 | 1 st | |
| 5 | \$573 | 01/31/22 | 2 nd | |

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|--------|----------|-----------------|--------------------------|
| 1 | \$25 | 06/30/22 | 3 rd | [REDACTED] |
| 2 | \$90 | 06/30/22 | 3 rd | |
| 3 | \$25 | 06/30/22 | 3 rd | |
| 4 | \$25 | 07/31/22 | 4 th | |

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|----------|----------|-----------------|--------------------------|
| 1 | \$575.97 | 01/31/22 | 2 nd | [REDACTED] |
| 2 | \$765.55 | 03/31/22 | 2 nd | |
| 3 | \$1,733 | 07/31/22 | 4 th | |
| 4 | \$1,733 | 07/31/22 | 4 th | |

[REDACTED]

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|---------|----------|-----------------|--------------------------|
| 1 | \$1,733 | 06/30/22 | 3 rd | [REDACTED] |
| 2 | \$981 | 06/30/22 | 3 rd | [REDACTED] |
| 3 | \$1,733 | 07/31/22 | 4 th | [REDACTED] |
| 4 | \$981 | 07/31/22 | 4 th | [REDACTED] |

[REDACTED]

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|---------|----------|-----------------|--------------------------|
| 1 | \$900 | 10/31/21 | 1 st | [REDACTED] |
| 2 | \$1,733 | 06/30/22 | 3 rd | [REDACTED] |
| 3 | \$1,733 | 06/30/22 | 3 rd | [REDACTED] |

[REDACTED]

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|---------|----------|-----------------|--------------------------|
| 1 | \$1,700 | 07/31/22 | 4 th | [REDACTED] |
| 2 | \$1,700 | 07/31/22 | 4 th | [REDACTED] |
| 3 | \$1,700 | 07/31/22 | 4 th | [REDACTED] |

[REDACTED]

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|----------|----------|-----------------|--------------------------|
| 1 | \$948.17 | 10/31/21 | 1 st | [REDACTED] |
| 2 | \$1,000 | 08/31/22 | 4 th | [REDACTED] |
| 3 | \$733 | 08/31/22 | 4 th | [REDACTED] |

[REDACTED]

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|--------|----------|-----------------|--------------------------|
| 1 | \$650 | 10/31/21 | 1 st | [REDACTED] |
| 2 | \$650 | 11/30/21 | 1 st | [REDACTED] |
| 3 | \$650 | 11/30/21 | 1 st | [REDACTED] |

[REDACTED]

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|--------|----------|-----------------|--------------------------|
| 1 | \$900 | 10/31/21 | 1 st | [REDACTED] |
| 2 | \$900 | 10/31/21 | 1 st | [REDACTED] |
| 3 | \$900 | 11/30/21 | 1 st | [REDACTED] |

[REDACTED]

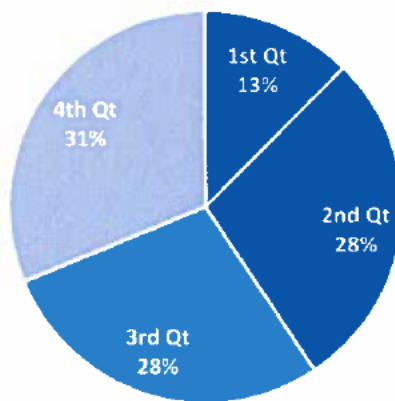
| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|--------|----------|-----------------|--------------------------|
| 1 | \$970 | 03/31/22 | 2 nd | [REDACTED] |
| 2 | \$970 | 03/31/22 | 2 nd | [REDACTED] |
| 3 | \$660 | 03/31/22 | 2 nd | [REDACTED] |

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|------------|----------|-----------------|--------------------------|
| 1 | \$1,597.34 | 06/30/22 | 3 rd | |
| 2 | \$1,350 | 07/31/22 | 4 th | |
| 3 | \$1,350 | 08/31/22 | 4 th | |

| Number | Amount | Date | Quarter | Invoice Line Description |
|--------|---------|----------|-----------------|--------------------------|
| 1 | \$1,010 | 10/31/21 | 1 st | |
| 2 | \$1,733 | 06/30/22 | 3 rd | |
| 3 | \$505 | 08/31/22 | 4 th | |

Using these results, Audit isolated all payments made after the second payment. The rationale was that the *Guidelines* generally permit up to two payments, therefore payments after the second may violate the *Guidelines*. Audit then sorted those payments by fiscal quarter to reveal their frequency. Most of the payments occurred in the fourth quarter (10) followed by the third and second quarters (9 each) and then the first (4).

Distribution of 3rd and Subsequent Payments



Non-Consecutive Payments

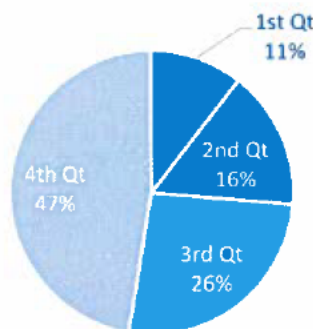
The *Guidelines* state that generally an individual is ineligible to reapply for assistance for thirty months after an assistance payment (30 Month Rule). The *Guidelines* allow exceptions to the 30 Month Rule for events such as house condemnation, fire/disaster, unplanned move, or when “the economic climate of the community is adversely impacted for an extended period”.

Using the EAP Spreadsheet, Audit examined all individuals who received two or more payments within the fiscal year⁵. Those payment dates were reviewed to determine if more than one month had passed between the payments⁶. Audit discovered that sixteen people received payments in non-consecutive months:

| Number | Name | Payment Date 1 | Payment Date 2 | Month Gap |
|--------|------|----------------|----------------|-----------|
| 1 | | 01/31/22 | 08/31/22 | 7 |
| 2 | | 10/31/21 | 06/30/22 | 8 |
| 3 | | 06/30/22 | 08/31/22 | 2 |
| 4 | | 10/31/21 | 08/31/22 | 10 |
| 5 | | 04/30/22 | 07/31/22 | 3 |
| 6 | | 10/31/21 | 12/31/21 | 2 |
| 7 | | 03/31/22 | 05/31/22 | 2 |
| 8a | | 11/30/21 | 01/31/22 | 2 |
| 8b | | 03/31/22 | 05/31/22 | 2 |
| 9 | | 03/31/22 | 06/30/22 | 3 |
| 10 | | 12/31/21 | 08/31/22 | 8 |
| 11 | | 10/31/21 | 07/31/22 | 9 |
| 12a | | 10/31/21 | 06/30/22 | 8 |
| 12b | | 06/30/22 | 08/31/22 | 2 |
| 13a | | 01/31/22 | 03/31/22 | 2 |
| 13b | | 03/31/22 | 07/31/22 | 4 |
| 14 | | 11/30/21 | 02/28/22 | 3 |
| 15 | | 10/31/21 | 12/31/21 | 2 |
| 16 | | 05/31/22 | 07/31/22 | 2 |

Using these results, Audit sorted the second payment date by fiscal quarter to determine the frequency of the non-consecutive payment. The fourth quarter had the most (9) followed by the third (5) then the second (3) and finally the first (2).

Distribution of Non-Consecutive Payment



⁵ Individuals were identified using professional judgment of the Invoice Line Description entries.

⁶ Appendix C

Potential Non-qualifying Supplier Payments

The *Guidelines* require Rent Assistance payments pay a security deposit, delinquent rent, or delinquent mortgage payment for eligible applicants. Payments made for utilities, food, or other items fall outside Rent Assistance.

Using the EAP Spreadsheet, Audit reviewed all successful payments and discovered that five went to suppliers who may not have qualified as Rent Assistance.

| Supplier | Payment Amount | Payment Date | Invoice Line Description |
|-------------|----------------|--------------|--------------------------|
| JEA | \$200.00 | 10/31/21 | |
| JEA | \$640.45 | 11/30/21 | |
| JEA | \$213.00 | 01/31/22 | |
| JEA | \$407.74 | 03/31/22 | |
| Rooms to Go | \$2,549.93 | 07/31/22 | |

Conclusion

Audit's Review revealed that the fourth fiscal quarter received the most activity under the criteria examined. Forty-eight percent of the Rent Assistance money was distributed in the fourth quarter. These months also contained the most non-consecutive payments and payments of three or more. The third quarter was the next most active quarter regarding these metrics. Twenty-eight percent of the Rent Assistance money was distributed then, and it contained the second most non-consecutive payments and payments of three or more⁷. The payments made to potentially ineligible suppliers had no discernable pattern. Ultimately, these figures could indicate the *Guidelines* were not followed in the latter half of the fiscal year, however further investigation would be needed to confirm this.

⁷ Tied with the 2nd Fiscal Quarter

Appendix A

| Row Labels | Sum of Invoice Line Amount |
|--------------------|----------------------------|
| 2021 | \$193,001.61 |
| Oct | \$96,055.86 |
| Nov | \$39,521.58 |
| Dec | \$57,424.17 |
| 2022 | \$1,055,601.13 |
| Jan | \$38,376.07 |
| Feb | \$33,309.25 |
| Mar | \$32,436.11 |
| Apr | \$24,371.03 |
| May | \$71,276.78 |
| Jun | \$255,831.25 |
| Jul | \$346,530.46 |
| Aug | \$197,849.93 |
| Sep | \$55,620.25 |
| Grand Total | \$1,248,602.74 |

Appendix B

| Individuals | Count of Payments |
|-------------|-------------------|
| | 9 |
| | 7 |
| | 5 |
| | 5 |
| | 4 |
| | 4 |
| | 4 |
| | 3 |
| | 3 |
| | 3 |
| | 3 |
| | 3 |
| | 3 |
| | 3 |
| | 3 |

Appendix C

| Supplier | Invoice Line Amount | Invoice Line Description | Invoice Distribution Accounting Date |
|--|---------------------|--------------------------|--------------------------------------|
| Gan Realty LLC | \$644.00 | | 1/31/22 |
| Progress Residential Borrower 2, LLC. | \$1,000.00 | | 8/31/22 |
| Brookwood Club Apartments Investors | \$900.00 | | 10/31/21 |
| Kensley Partners LLC | \$1,733.00 | | 6/30/22 |
| Kensley Partners LLC | \$1,733.00 | | 6/30/22 |
| PHH Mortgage Corporation | \$770.98 | | 6/30/22 |
| PHH Mortgage Corporation | \$770.98 | | 8/31/22 |
| Pc Sundance Pointe, LLC. | \$948.17 | | 10/31/21 |
| Pc Sundance Pointe, LLC. | \$1,000.00 | | 8/31/22 |
| Pc Sundance Pointe, LLC. | \$733.00 | | 8/31/22 |
| 5821 San Juan Avenue LLC | \$690.00 | | 4/30/22 |
| Cedar Creek Villas LLC | \$1,033.96 | | 7/31/22 |
| BR Riverside Leaseco LLC | \$1,250.00 | | 10/31/21 |
| BR Riverside Leaseco LLC | \$1,250.00 | | 12/31/21 |
| Cathedral Terrace, Inc. | \$25.00 | | 3/31/22 |
| Cathedral Terrace, Inc. | \$25.00 | | 5/31/22 |
| St James recovery center | \$580.00 | | 11/30/21 |
| St James recovery center | \$580.00 | | 11/30/21 |
| St James recovery center | \$580.00 | | 1/31/22 |
| St James recovery center | \$580.00 | | 1/31/22 |
| St James recovery center | \$580.00 | | 2/28/22 |
| St James recovery center | \$580.00 | | 3/31/22 |
| St James recovery center | \$580.00 | | 5/31/22 |
| St James recovery center | \$580.00 | | 6/30/22 |
| St James recovery center | \$580.00 | | 6/30/22 |
| Kimberly Green | \$1,000.00 | | 3/31/22 |
| Kimberly Green | \$975.00 | | 6/30/22 |
| SUNDANCE POINT APARTMENTS | \$1,250.00 | | 12/31/21 |
| SUNDANCE POINT APARTMENTS | \$1,470.00 | | 8/31/22 |
| Brookwood Club Apartments Investors | \$1,014.47 | | 10/31/21 |
| Brookwood Club Apartments Investors | \$1,016.00 | | 7/31/22 |
| Kelly L Mehrtens | \$1,733.00 | | 6/30/22 |
| Kelly L Mehrtens | \$505.00 | | 8/31/22 |
| Kelly L Mehrtens | \$1,010.00 | | 10/31/21 |
| Heritage Florida Property Holdings LLC | \$575.97 | | 1/31/22 |
| Heritage Florida Property Holdings LLC | \$765.55 | | 3/31/22 |
| Progress Residential Borrower 5, LLC | \$1,733.00 | | 7/31/22 |

| | | | |
|--------------------------------------|------------|--|----------|
| Progress Residential Borrower 5, LLC | \$1,733.00 | | 7/31/22 |
| Avalon Group, LLC. | \$1,250.00 | | 11/30/21 |
| NORTHPOINT ASSET MANAGEMENT | \$1,250.00 | | 2/28/22 |
| Arep Pier, LLC | \$1,100.00 | | 10/31/21 |
| Arep Pier, LLC | \$1,100.00 | | 12/31/21 |
| Peoples Choice Apartments LLC | \$788.00 | | 5/31/22 |
| Peoples Choice Apartments LLC | \$1,648.00 | | 7/31/22 |



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City of Jacksonville, Florida

Daryl Joseph, Director

Parks, Recreation and Community Services Department
Social Services Division
1809 Art Museum Dr. Suite 100
Jacksonville, FL 32207
(904) 255-3321
www.coj.net

To: Rick Samples, CIGI, Director of Investigations, Office of Inspector General
From: Johnnetta Moore, Chief, Social Services Division
Re: Case Number 2022-0010 MR / Emergency Financial Assistance Program
Investigation Assist
Date: January 19, 2023

The Report from the Office of Inspector General – City of Jacksonville auditing the Emergency Financial Assistance Program was received and reviewed.

As a conduit for addressing the basic shelter and utilities needs of local residents, we are proud of the staff for their tireless effort of capturing pertinent data, managing large daily caseloads, utilizing client tracking software, and working with clients, landlords, outside agencies, etc. Guidelines for administering services have existed since the establishment of the program some 100 years ago. Such guidelines offer direction as well as flexibility to address the ever-changing human needs of our community. Unfortunately, flexibility and shifts in policy, whether temporary or permanent, are not always captured in print.

To the best of our ability, staff strive to adhere to all policy and procedural requirements based on what's occurring in the local community. In areas where the program may have missteps, seldom is eligibility an issue, but rather the frequency of the assistance and whether or not all required documents are digitally uploaded or hard copy files established.

Having reviewed the report, the following response is offered:

Executive Summary – Findings

Without dissecting all fifty case files, the following clarifications should be noted:

1. [REDACTED] (\$700) Duplicate payment was never cashed per “2018-2019 Outstanding Checks – Welfare,” received from Alina Kravichuk, in Finance on 2/9/21. Program Manager identified the needed action for Tres No 01252483 / \$700 / WFV006816 / [REDACTED] / [REDACTED] was “Void/Duplicate Check.”
2. [REDACTED] (\$385) and [REDACTED] (\$425) resided in Duval County at [REDACTED]. Assistance provided at the request of the Administration for individuals ordered to vacate the property without financial wherewithal to do so. Relocation was to [REDACTED].
3. *Three of the individuals (\$8327, \$4000, \$2550) cited qualified under Policy 16 (HIV).* The individual case files containing all required documentation, including medical records were inadvertently destroyed after the assigned case worker retired.
4. *The other Policy (HIV) individual (\$11,700) cited had no further need to provide a medical update beyond October 2019; he was determined ineligible for disability at the Administrative Law Level – SSA. A final payment was issued to allow time to transition to another means of financial assistance. Prior to 2019, this individual’s case was managed by an employee whose records were inadvertently destroyed after retirement.*
5. [REDACTED] (\$650). Based on the information provided, the applicant could have qualified under either Policy 1/Unemployment or 3/Short-Term Disability.
6. [REDACTED] (\$13,412.50) digital file did include medical documentation of eligibility under Policy 6/Long-Term Disability. Medical records received from the Sulzbacher Health Clinic were dated 4/3/19, 8/14/19, 2/25/20 and 8/25/20.

Executive Summary – Recommended Corrective Actions

Social Services agrees with each of the three recommendations and has taken measures to ensure compliance:

1. Staff have been instructed to identify the applicable policy(ies) in the FAMCARE voucher/case note section. Identification will be by Policy number and name, ie. Policy 4/Supplemental Fixed Income.

- Identification of a “Primary” Policy is mandatory in the new Client Tracking Application developed by ITD scheduled for implementation February 2023.
 - The new Client Tracking Application will resolve payment discrepancies and duplications while providing the capacity to make corrections before 1Cloud interface, and to view and print financial transactions.
2. A checklist of all documents placed in a case file will be developed, reviewed and provided staff to ensure all relevant documents/records are on file to validate eligibility guidelines were followed.
 - The Clerical Support/Records Clerk will ensure that the checklist is available in each case file before the record is stored.
 3. The Guidelines for Administering Emergency Financial Assistance will be updated to include that “the time limit and frequency of assistance for eligible individuals may be waived due to the current needs of the Jacksonville community.”
 - Changes will be noted as an addendum, dated and distributed to all staff.
 4. The Program Manager and Supervisors will randomly review weekly case files and requests for payments. The review shall be for the purpose of verifying specification of the appropriate policy, identification of hardship, and collection of required eligibility support documents. Individual and group trainings will be provided as needed.

Page 2 of 11/Final Report – Total Money Spent Quarterly

Response: The Emergency Assistance Program – Social Services Division exists to address the shelter and utility needs of the local population in order to reduce potential homelessness. Basic guidelines exist however there is a level of flexibility that can and should be applied to eligible Duval residents based on need and desired outcomes. The money spent annually by EAP was driven by several factors:

1. Generally during the second quarter of the fiscal year, expenditures for shelter and utility assistance is lower. Many applicants do not qualify financially for assistance because of sizeable tax refunds received during the period of February through April.
2. The 2020-2022 COVID pandemic and post pandemic aftermath, state of the local economy, inflationary housing market, and lifting of shelter and utility moratoriums generated the need to effectively address these issues affecting eligible citizens by increasing the amount of financial assistance available and increasing the frequency of assistance, etc.

3. The availability or lack thereof, of COVID relief funding during 2020-2022 through programs such as Our Florida and ERAP also determined when and how much assistance was provided during any given year. Both programs offered better and more lucrative options for the individuals that generally seek our service.
4. Expenditures during the final quarter of the fiscal year always reflect how much activity occurred during the previous three quarters. When the funding level supports the ability to serve more individuals, the rates are adjusted based on economic factors, etc. When the funding level is contrary to that, we do not. There is a two-fold purpose – serve as many in need as possible and ensure that budgeted resources are fully maximized.

Page 3 of 11/Final Report - Three or More Payments

Response: EAP, under Policies 3, 6, and 16, serve individuals with a wide spectrum of health conditions that qualify the individual for multiple months of financial assistance. In general, the individual is pending approval of a Social Security disability benefit.

1. 2 of the 15 cited qualified under Policy 16/HIV/AIDS and Policy 6/Long-Term Disability pending award of Social Security disability benefits.
2. 2 of the 15 cited [REDACTED] qualified under Policy 3/Short Term Disability.
3. 4 of the 15 cited [REDACTED] were homeless and medically/terminally ill; qualified under Policy 6/ Long-Term Disability pending award of Social Security disability benefits.
4. 2 of the 15 qualified under Policy 1/Unemployment [REDACTED] and Policy 2/Low Income-Working [REDACTED]. Both were eligible for two assistance payments rather than four. The additional payments were a FAMCARE system error.
 - The landlords reported non-receipt of payments. The Program Manager checked 1Cloud at the time of inquiries – no payments existed. The voucher information in FAMCARE for both clients was reviewed. FAMCARE indicated “billed but not printed.” In such instances, the corrective measure is to select “billed but not printed” followed by the passcode. FAMCARE then interfaces with 1Cloud and generates/releases the payment. In this instance, the correction generated two checks for the same amount. Neither landlord reported duplicate payments. To date, FAMCARE continues to indicate on the Voucher/Case Note pages that no such checks were issued.
 - The new Client Tracking System developed by ITD will eliminate such glitches and duplications.

- FAMCARE periodically failed to interface with 1Cloud which requires the Program Manager to resubmit the payment.
5. 4 of the 15 cited ([REDACTED]) qualified under Policy 1/Unemployment. The time limit for frequency of assistance was waived in 2022 due to the aftermath of the pandemic, downturn in the economy, and surge in evictions leading to homelessness.
 - [REDACTED] qualified for the initial two payments due to the COVID Pandemic time limit waiver, however *she was ineligible for the additional 2 payments of \$1733 in 2022.*
 6. 1 of the 15 cited was not reviewed due to inability to research in FAMCARE without full name.

Page 6 of 11/Final Report - Non-Consecutive Payments

Response: Non-consecutive payments occur for a variety of reasons such as date payment requested, date payment approved/released, payment withheld pending receipt of additional documentation of continued eligibility, as well as oversight of a due payment.

1. 4 of the 16 cited ([REDACTED]) were addressed under the report heading: Three or More Payments.
2. A review of the electronic case files for the remaining clients indicated:
 - [REDACTED] – Unable to locate in FAMCARE; individuals with referenced name do not match the information cited in the report.
 - [REDACTED] – Supplemental Fixed Income. The gap between the June and August payment dates is due to the second payment being requested at month's end and not released/approved until the start of the next month.
 - [REDACTED] – Unemployment. Due to aftermath of pandemic, down-turn in local economy, and surge in evictions, the time-limit for recurring assistance in 2022 was waived for eligible clients to prevent homelessness.
 - [REDACTED] – Pending First Pay. Due to aftermath of pandemic, down-turn in local economy, and surge in evictions, the time-limit for recurring assistance in 2022 was waived for eligible clients to prevent homelessness.
 - [REDACTED] – Pending Social Security Disability. Specialist requested payment at the end of April; approved for release by Program Manager beginning of May.
 - [REDACTED] - Low Income/Working/Domestic Violence. Due to aftermath of pandemic, down-turn in local economy, and surge in evictions, the time-
 - limit for recurring assistance in 2022 was waived for eligible clients to prevent homelessness.

- [REDACTED] – Unemployment. Due to aftermath of pandemic, down-turn in local economy, and surge in evictions, the time-limit for recurring assistance in 2022 was waived for eligible clients to prevent homelessness.
- [REDACTED] – Low Income/Working. Due to aftermath of pandemic, down-turn in local economy, and surge in evictions, the time-limit for recurring assistance in 2022 was waived for eligible clients to prevent homelessness.
- [REDACTED] – Unemployed/Supplemental Fixed. Due to aftermath of pandemic, down-turn in local economy, and surge in evictions, the time-limit for recurring assistance in 2022 was waived for eligible clients to prevent homelessness.
- [REDACTED] – Short-Term Disability. Specialist withheld payment until receipt of updated RMI; once received, payment was requested and approved.
- [REDACTED] – Short-Term Disability. Gap result of Specialist's delay in requesting payment.

Page 8 of 11/Final Report - Potential Non-Qualifying Supplier Payments

Response: Occasionally when inputting client data and payment information into FAMCARE, staff unintentionally select the wrong Service Code which may or may not be noticed by the Program Manager when releasing the payment request. When the transactions for that day are reviewed, the service code error becomes apparent however, once payment is released via FAMCARE to interface with 1Cloud, there is no retrieval or cancellation. The service code does not impact payment to the correct payee, ie. JEA for utilities.

1. Four of the payments cited ([REDACTED]) were for utilities payable to JEA; the service code selected in FAMCARE by staff was incorrect; the payee however was correct.
2. Legislation/Ordinance 2021-705-E, set aside funding for Hilltop Village residents to relocate and replace damaged furniture due to a rodent infestation. The payment to Rooms to Go was paid out of shelter and reimbursed from that special account through a journal entry. All Hilltop payments for rent, moving, furniture and utilities were captured. The special fund expired September 30, 2022.