

**OFFICE OF INSPECTOR GENERAL
CITY OF JACKSONVILLE**



**FINAL REPORT
23-OA-0002**

**Emergency Financial Assistance Program
Investigation Assist**

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INSPECTOR GENERAL**

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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*.

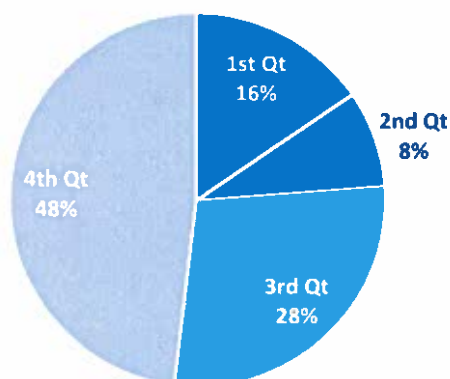
Total Money Spent Quarterly

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:

“Melvin Friedman”

Number	Amount	Date	Quarter	Invoice Line Description
1	\$580	11/30/21	1 st	Melvin Friedman/Unit 14/October's Rent
2	\$580	11/30/21	1 st	Melvin Friedman/Unit 14/November's Rent
3	\$580	01/31/22	2 nd	Melvin Friedman/Unit 14/January's Rent
4	\$580	01/31/22	2 nd	Melvin Friedman/Unit 14/February's Rent
5	\$580	02/28/22	2 nd	Melvin Friedman/Unit 14/March 2022 Rent
6	\$580	03/31/22	2 nd	Melvin Friedman/Unit 14/April 2022 Rent
7	\$580	05/31/22	3 rd	Unit 14/Melvin Friedman/May 2022 Rent
8	\$580	06/30/22	3 rd	Unit 14/Melvin Friedman/June Rent
9	\$580	06/30/22	3 rd	Unit 14/Melvin Friedman/July 2022 Rent

⁴ Appendix B

"Rodney Brooks"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$100	02/28/22	2 nd	Rodney Brooks/909 N. Liberty St M150/Ja
2	\$25	03/31/22	2 nd	Rodney Brooks/March Rent/909 N Liberty S
3	\$25	03/31/22	2 nd	Rodney Brooks/April 2022 Rent
4	\$25	05/30/22	3 rd	Rodney Brooks/May 2022 Rent
5	\$25	06/30/22	3 rd	Rodney Brooks/June 2022 Rent
6	\$25	06/30/22	3 rd	Unit M-150/Rodney Brooks/July 2022 Rent
7	\$25	07/31/22	4 th	Unit M-150/Rodney Brooks/August 2022 Re

"Erick Kane"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$75	12/31/21	1 st	Erick Kane/Unit M136 941 N Liberty St
2	\$25	01/31/22	2 nd	Erick Kane/Unit M136/941 N Liberty St/J
3	\$50	02/28/22	2 nd	Erick Kane/Unit M136/February and March
4	\$25	03/31/22	2 nd	Erick Kane/unit M136/April 2022 Rent
5	\$25	05/31/22	3 rd	Unit M136/Erick Kane/May Rent 2022

"Siterria Nelson"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$640.45	11/30/21	1 st	6806806919/Nelson, Siterria@8711 Newton
2	\$600	12/31/21	1 st	93/ Siterria Nelson@8711@NewtonRoad
3	\$610	12/31/21	1 st	93/SiterriaNelson@8711NewtonRd
4	\$573	12/31/21	1 st	Jan2022/SiterriaNelson@8711NewtonRD 93
5	\$573	01/31/22	2 nd	Feb'22/Siterria Nelson@8711NewtonRd 93

"Richard Foster"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$25	06/30/22	3 rd	Unit M-128/Richard Foster
2	\$90	06/30/22	3 rd	Unit M-128/Richard Foster - April/May 20
3	\$25	06/30/22	3 rd	Unit M-128/Richard Foster/July 2022 Ren
4	\$25	07/31/22	4 th	Unit M-128/Richard Foster/August 2022 R

"Taquina Brown"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$575.97	01/31/22	2 nd	TaquinaBrown@3055ImperialStreet
2	\$765.55	03/31/22	2 nd	Rent/Taquina Brown@3055 ImperialSt
3	\$1,733	07/31/22	4 th	JuneRent 3055ImperialStreet/TaquinaBrown
4	\$1,733	07/31/22	4 th	JulyRent/3055ImperialStreet/TaquinaBrown

"Tashena Canady"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$1,733	06/30/22	3 rd	Tashena Canady 401 Century 21 Dr Apt G-7
2	\$981	06/30/22	3 rd	Tashena Canady 401 Century 21 Dr Apt G-7
3	\$1,733	07/31/22	4 th	Tashena Canady 401 Century 21 Dr Apt G-7
4	\$981	07/31/22	4 th	Tashena Canady 401 Century 21 Dr Apt G-7

"Asia Burnem"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$900	10/31/21	1 st	Asia Burnem 1382 Brookwood Forest Blvd
2	\$1,733	06/30/22	3 rd	1120/Asia Burnem@6371Collins Rd
3	\$1,733	06/30/22	3 rd	1120/ Asia Burnem@6371 Collins Rd

"C. Hughes"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$1,700	07/31/22	4 th	C.Hughes,3253JustinaRd., 27,Jax.Fla.3227
2	\$1,700	07/31/22	4 th	C.Hughes,3253JustinaRd., 27,Jax.,Fl.3227
3	\$1,700	07/31/22	4 th	C.Hughes,3253JustinaRd., 27,Jax.,Fl.3227

"Carol Wilcher"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$948.17	10/31/21	1 st	Carol Wilcher 5681 Edenfield Rd Apt 620
2	\$1,000	08/31/22	4 th	CarolWilcher@5681EdenfieldRDApt.620
3	\$733	08/31/22	4 th	CarolWilcher@5681EdenfieldRDApt.620

"Curtis Powell"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$650	10/31/21	1 st	Curtis Powell/1342 Golfair Blvd/Oct 2021
2	\$650	11/30/21	1 st	Curtis Posell/1342 Golfair Blvd/Nov 2021
3	\$650	11/30/21	1 st	Curtis Powell/December 2021 Rent/1342 Go

"Dakeysha Green"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$900	10/31/21	1 st	Dakeysha Green/ 2404 3500 University Blv
2	\$900	10/31/21	1 st	Dakeysha Green/apt 2404 3500 University
3	\$900	11/30/21	1 st	Dakeysha Green/Apt 2404 3500 Univ Blvd/

"Leo Dennis"

Number	Amount	Date	Quarter	Invoice Line Description
1	\$970	03/31/22	2 nd	Jan 2022/Leo Dennis@313 Ricky Dr
2	\$970	03/31/22	2 nd	Feb 2022/ Leo Dennis @ 313 Ricky Drive
3	\$660	03/31/22	2 nd	Mar2022.Leo Dennis@313 Ricky Drive

“Sheila Dukes”

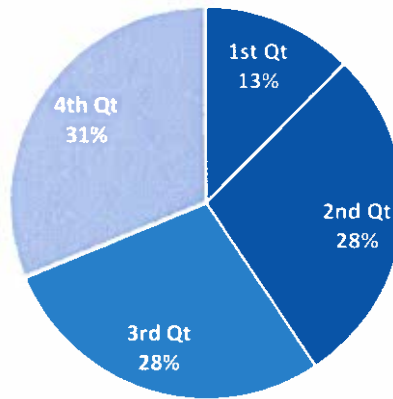
Number	Amount	Date	Quarter	Invoice Line Description
1	\$1,597.34	06/30/22	3 rd	Sheila Dukes 225 Duval Station Rd 216
2	\$1,350	07/31/22	4 th	Sheila Dukes 225 Duval Station Rd 216 (
3	\$1,350	08/31/22	4 th	Sheila Dukes 225 Duval Station Rd 216 (

“Sharon Kimbrough”

Number	Amount	Date	Quarter	Invoice Line Description
1	\$1,010	10/31/21	1 st	5811/S. Kimbrough@AbeliaRoad
2	\$1,733	06/30/22	3 rd	5811AbeliaRd/SharonKimbrough
3	\$505	08/31/22	4 th	AugustRent 5811AbeliaRd/SharonKimbrough

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

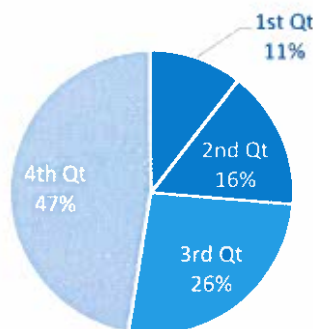
The *Guidelines* state that generally an individual is ineligible to reapply for assistance for thirty months after an assistance payment (30 Month Rule). The *Guidelines* allow exceptions to the 30 Month Rule for events such as house condemnation, fire/disaster, unplanned move, or when “the economic 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	Ashley Jackson	01/31/22	08/31/22	7
2	Asia Burnmen	10/31/21	06/30/22	8
3	Brenda Ellis	06/30/22	08/31/22	2
4	Carol Wilcher	10/31/21	08/31/22	10
5	Dana Fussell	04/30/22	07/31/22	3
6	F. Davis	10/31/21	12/31/21	2
7	Kevin Johnson	03/31/22	05/31/22	2
8a	Melvin Friedman	11/30/21	01/31/22	2
8b	Melvin Friedman	03/31/22	05/31/22	2
9	Niokia Jones	03/31/22	06/30/22	3
10	S. Lloyd	12/31/21	08/31/22	8
11	Sharleta Grant	10/31/21	07/31/22	9
12a	Sharon Kimbrough	10/31/21	06/30/22	8
12b	Sharon Kimbrough	06/30/22	08/31/22	2
13a	Taquina Brown	01/31/22	03/31/22	2
13b	Taquina Brown	03/31/22	07/31/22	4
14	Uhuru Mathis	11/30/21	02/28/22	3
15	W. James	10/31/21	12/31/21	2
16	Zakaria Stewart	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	2241546061J.Youngblood,818VillageCenter
JEA	\$640.45	11/30/21	6806806919/Nelson, Siterria@8711 Newton
JEA	\$213.00	01/31/22	3557750755/Goosby, April@2276 W14thStree
JEA	\$407.74	03/31/22	5744544200,GloriaConner9210HatianWay 31
Rooms to Go	\$2,549.93	07/31/22	Order28292586/Miller,E, Store501/Furnitu

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
Melvin Friedman	9
Rodney Brooks	7
Erick Kane	5
Siterrria Nelson	5
Richard Foster	4
Taquina Brown	4
Tashena Canady	4
Asia Burnem	3
C. Hughes	3
Carol Wilcher	3
Curtis Powell	3
Dakeysha Green	3
Leo Dennis	3
Sheila Dukes	3
Sharon Kimbrough	3

Appendix C

Supplier	Invoice Line Amount	Invoice Line Description	Invoice Distribution Accounting Date
Gan Realty LLC	\$644.00	37/AshleyJackson@1865EdgewoodAve	1/31/22
Progress Residential Borrower 2, LLC.	\$1,000.00	Ashley Jackson 11263 Chapelgate Ln	8/31/22
Brookwood Club Apartments Investors	\$900.00	Asia Burnem 1382 Brookwood Forest Blvd	10/31/21
Kensley Partners LLC	\$1,733.00	1120/Asia Burnem@6371Collins Rd	6/30/22
Kensley Partners LLC	\$1,733.00	1120/ Asia Burnem@6371 Collins Rd	6/30/22
PHH Mortgage Corporation	\$770.98	7143148141/9820RibaultAve@BrendaEllis	6/30/22
PHH Mortgage Corporation	\$770.98	7143148141/9820RibaultAve@BrendaEllis	8/31/22
Pc Sundance Pointe, LLC.	\$948.17	Carol Wilcher 5681 Edenfield Rd Apt 620	10/31/21
Pc Sundance Pointe, LLC.	\$1,000.00	CarolWilcher@5681EdenfieldRDApt 620	8/31/22
Pc Sundance Pointe, LLC.	\$733.00	CarolWilcher@5681EdenfieldRDApt 620	8/31/22
5821 San Juan Avenue LLC	\$690.00	240/Dana Fussell@5821 SanJuanAve	4/30/22
Cedar Creek Villas LLC	\$1,033.96	240/DanaFussell@5821 SanJuanAve	7/31/22
BR Riverside Leaseco LLC	\$1,250.00	3209/F. Davis@100MagnoliaStreet	10/31/21
BR Riverside Leaseco LLC	\$1,250.00	3209/F.Davis@100MagnoliaStreet	12/31/21
Cathedral Terrace, inc.	\$25.00	Kevin Johnson/April 2022 Rent	3/31/22
Cathedral Terrace, inc.	\$25.00	Unit 1206/Kevin Johnson/May 2022 Rent -	5/31/22
St James recovery center	\$580.00	Melvin Friedman/Unit 14/October's Rent	11/30/21
St James recovery center	\$580.00	Melvin Friedman/Unit 14/November's Rent	11/30/21
St James recovery center	\$580.00	Melvin Friedman/Unit 14/January's Rent	1/31/22
St James recovery center	\$580.00	Melvin Friedman/Unit 14/February's Rent	1/31/22
St James recovery center	\$580.00	Melvin Friedman/Unit 14/March 2022 Rent	2/28/22
St James recovery center	\$580.00	Melvin Friedman/Unit 14/April 2022 Rent	3/31/22
St James recovery center	\$580.00	Unit 14/Melvin Friedman/May 2022 Rent	5/31/22
St James recovery center	\$580.00	Unit 14/Melvin Friedman/June Rent	6/30/22
St James recovery center	\$580.00	Unit 14/Melvin Friedman/July 2022 Rent	6/30/22
Kimberly Green	\$1,000.00	NiakiaJones@2489W28thSt	3/31/22
Kimberly Green	\$975.00	2nd ck/Niakia Jones @ 2489 W 28th St	6/30/22
SUNDANCE POINT APARTMENTS	\$1,250.00	S. Lloyd 5681EdenfieldRD 215	12/31/21
SUNDANCE POINT APARTMENTS	\$1,470.00	S. Lloyd 5681EdenfieldRD 215	8/31/22
Brookwood Club Apartments Investors	\$1,014.47	Sharleta Grant/Apt 903 1385 Brookwood F	10/31/21
Brookwood Club Apartments Investors	\$1,016.00	S.GRANT,1385BrookwoodForestBlvd., 903,Ja	7/31/22
Kelly L Mehtens	\$1,733.00	5811AbeliaRd/SharonKimbrough	6/30/22
Kelly L Mehtens	\$505.00	AugustRent 5811AbeliaRd/SharonKimbrough	8/31/22
Kelly L Mehtens	\$1,010.00	5811/S. Kimbrough@AbellaRoad	10/31/21
Heritage Florida Property Holdings LLC	\$575.97	TaquinaBrown@3055ImperialStreet	1/31/22
Heritage Florida Property Holdings LLC	\$765.55	Rent/Taquina Brown@3055 ImperialSt	3/31/22
Progress Residential Borrower 5, LLC	\$1,733.00	JuneRent 3055ImperialStreet/TaquinaBrown	7/31/22

Progress Residential Borrower 5, LLC	\$1,733.00	JulyRent/3055ImperialStreet/TaquinaBrown	7/31/22
Avalon Group, LLC.	\$1,250.00	Uhuru Mathis 2515 Orchard St	11/30/21
NORTHPOINT ASSET MANAGEMENT	\$1,250.00	Uhuru Mathis 5716 Banyan Dr	2/28/22
Arep Pier, LLC	\$1,100.00	OctRent 812/W.James@5350ArlingtonExpress	10/31/21
Arep Pier, LLC	\$1,100.00	NovRent 812/W.James@5350ArlingtonExpress	12/31/21
Peoples Choice Apartments LLC	\$788.00	3/ ZakariaStewart@7225 Crane Ave	5/31/22
Peoples Choice Apartments LLC	\$1,648.00	June/Zakaria Stewart@7225 Crane Ave 3	7/31/22