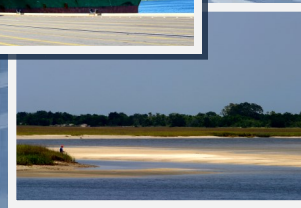
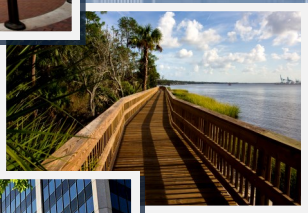
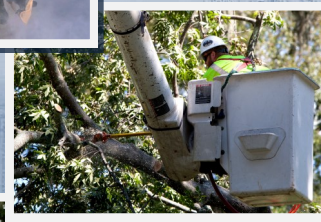
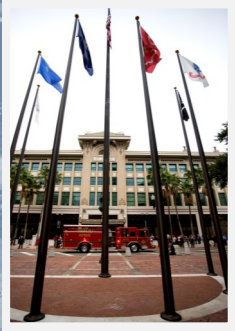




# Office of Inspector General *City of Jacksonville*



## 2018 ANNUAL REPORT



# *Message from the Inspector General*

**TO THE CITIZENS OF JACKSONVILLE AND THE ELECTED OFFICIALS, OFFICERS, AND EMPLOYEES OF THE CONSOLIDATED GOVERNMENT:**

*On behalf of the Office of Inspector General (OIG), I am pleased to present this Fiscal Year 2018 Annual Report highlighting the OIG's operations and activities for the period covering October 1, 2017 through September 30, 2018.*

*The report provides a comprehensive snapshot of OIG's accomplishments for Fiscal Year 2018. It is important to acknowledge that the matters reviewed by the OIG originate predominantly from concerned Consolidated Government officials, employees, and citizens, who maintain an expectation for efficiency, effectiveness, and accountability within the Consolidated Government.*

*During this past fiscal year, the office saw a forty-five percent increase in the number of matters reported and reviewed over Fiscal Year 2017. In addition, the overall productivity of the OIG continued to increase even though the office experienced staffing turnovers in the Audit, Contract Oversight, and Finance and Intake Units and the departure of the previous Inspector General in June of 2018. As a result, at the close of the fiscal year, the OIG was reorganized for efficiency and optimization.*

*I personally wish to extend my appreciation for the support extended to the OIG by the Office of City Council, the Office of the Mayor and all of the City officials and employees, and Duval County citizens.*

*In closing, the office looks forward to continuing its commitment of service to the City of Jacksonville during Fiscal Year 2019.*

*Sincerely,*



*Lisa A Green  
Inspector General*



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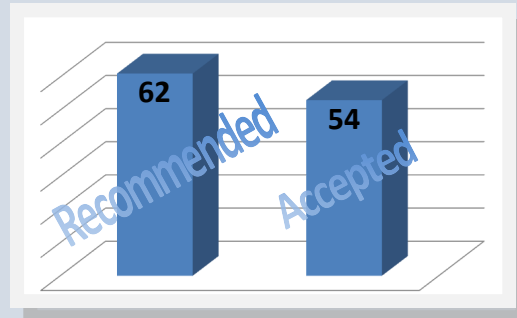
# FISCAL YEAR 2018 EXECUTIVE SUMMARY

## Promoting Efficiency & Accountability



**20** Total Reports/Inquiries Issued  
 Audit Unit: **2** Reports  
 Contract Oversight Unit: **1** Report  
 Investigations Unit: **6** Reports  
**11** Inquiries

**87%** Recommendations Accepted/  
 Implemented by Management



**62** Total Recommendations to Enhance  
 Efficiency and Accountability

## Oversight Responsibility



The Office of Inspector General  
 Consists of **8 Full-Time Employees**



**12,686\*** Total Employees  
 Subject to Oversight



**\$4,405,958,229\*** Total Agency  
 Dollars Subject to Oversight

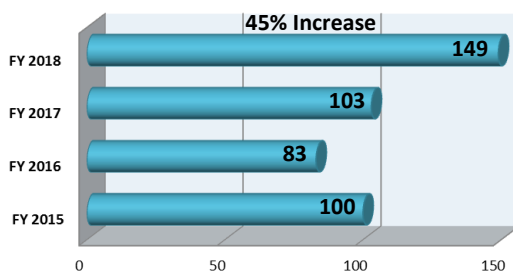


**\$1.12** Cost Per Citizen/Per  
 Year for OIG Operations

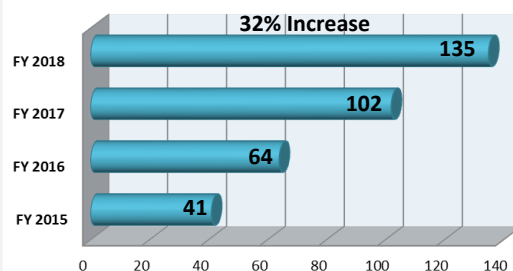
\*This report does not include Duval County Public Schools dollars and employees subject to oversight.

## Complaints Received By Fiscal Year (FY)

Total Complaints Received Each FY

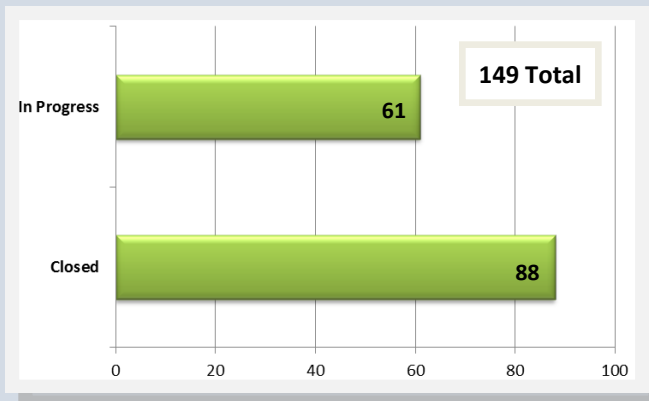


Total Complaints Closed Each FY\*



\*With the exception of FY 2015, complaints closed include those received during prior fiscal years.

### Status of FY 2018 Complaints



### Guarding Taxpayers' Dollars



Identified Costs/Recoverable Funds: **\$11,684.44**

Questioned Costs: **\$3,800**



Restitution Ordered: **\$8,500**

Court Ordered Fines: **\$6,574.80**



Total Monetary Recoveries: **\$15,668.77\***

\* Includes restitution and court ordered fines

### Accountability



**1** Arrest



**1** Deferred Prosecution Agreement

**100 Hours** Community Service



**12** Other Disciplinary Actions

**100 Hours** Forfeited Annual Leave



**1** Termination

**2** Resignations

**1** Retired during Investigation



### MISSION

*"ENHANCING PUBLIC TRUST IN GOVERNMENT THROUGH INDEPENDENT AND RESPONSIBLE OVERSIGHT."*



### VISION

To be the trusted oversight organization within Duval County, serving all citizens by promoting positive change and increased efficiency throughout the Consolidated Government.



### CORE VALUES

**Integrity:** Our actions shall conform to high standards of ethical conduct and remain free from any financial, social, or other obligation that might influence the performance of our duties.

**Respect:** We are committed to treating all individuals with dignity and courtesy.

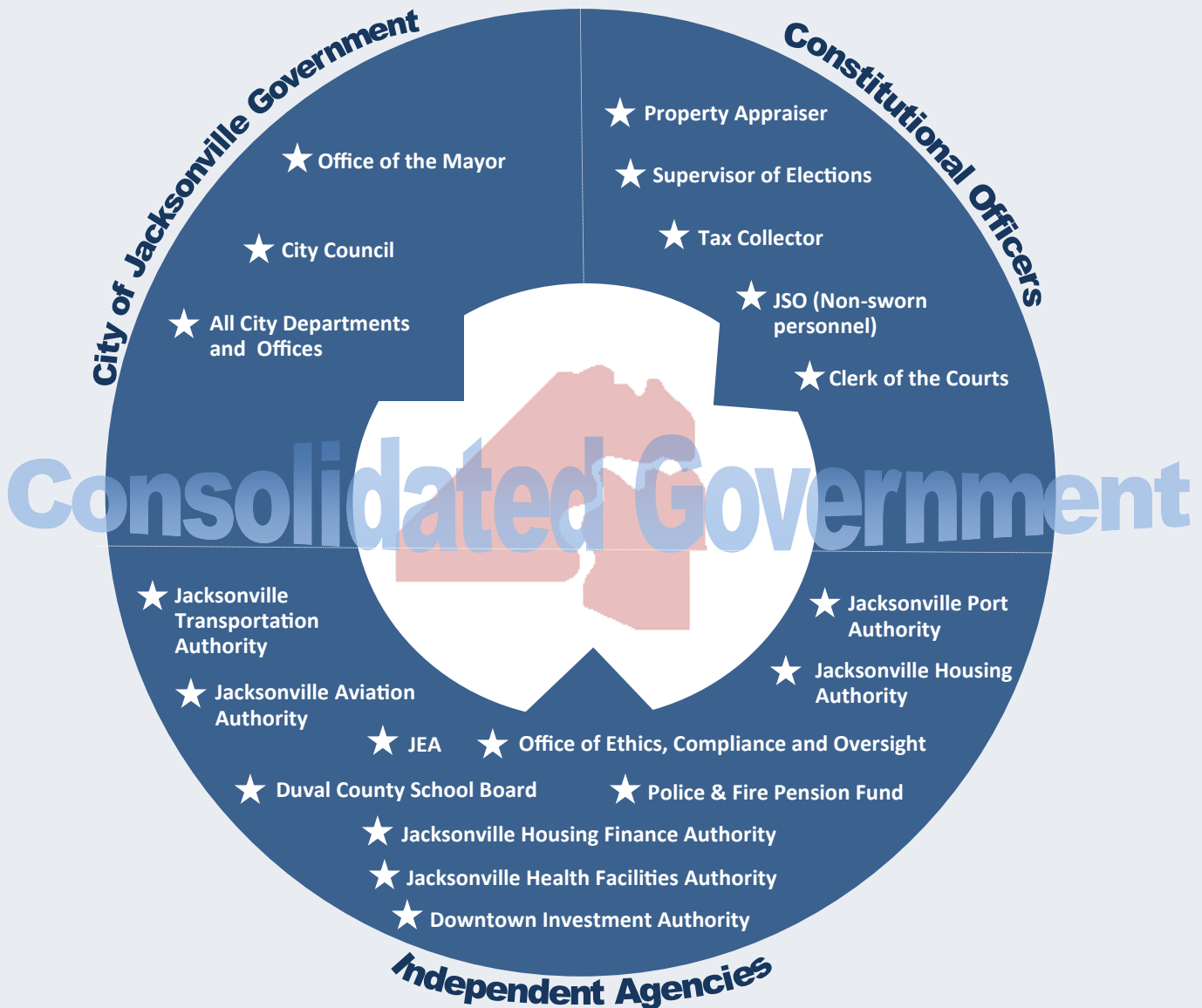
**Accountability:** Our commitment is to provide value-added service and accept full responsibility for our actions.

**Objectivity:** We are committed to remaining neutral and unbiased, relying on facts in the performance of our duties.

**Professionalism:** We are committed to our mission, demand excellence from ourselves, and comply with professional standards.

# OIG BACKGROUND AND OVERSIGHT

The Office of Inspector General (OIG) for the City of Jacksonville (COJ) began operations in October of 2014. Through the end of December of 2015, the jurisdiction of the office was limited to the City of Jacksonville and did not include the Constitutional Officers or Independent Authorities and Agencies that also make up the Consolidated Government. A Charter Referendum was passed in March of 2015 to expand the OIG's jurisdiction from the core City of Jacksonville departments, officials, and employees to include all of the Consolidated Government, effective January 1, 2016.





To learn more about the Office of Inspector General, including the establishment, jurisdiction, oversight, and duties, follow this link to view Chapter 602, Part 3, of the City of Jacksonville Ordinance Code:



[https://library.municode.com/fl/jacksonville/codes/code\\_of\\_ordinances?nodeId=TITXVIJUCO\\_CH602JAETCO\\_PT3INGE](https://library.municode.com/fl/jacksonville/codes/code_of_ordinances?nodeId=TITXVIJUCO_CH602JAETCO_PT3INGE)

## ASSOCIATION OF INSPECTORS GENERAL

Organized in October of 1996, the Association of Inspectors General (AIG) is instrumental in assuring the professionalism of Inspectors General at both the state and local level.

The AIG provides standards for the operations and work performed by OIGs to maintain compliance with the highest requirements for competence, accuracy, and quality. These standards are found in AIG's *Principles and Standards for Offices of Inspector General*, commonly referred to as the *Green Book*. All OIG investigators employed during FY 2018 were AIG *Certified Inspector General Investigators*. The OIG strives to ensure that all staff in the discipline of conducting investigations or audits are certified through AIG. The OIG retains membership in both the national and local chapters of the AIG.




## COMMISSION FOR LAW ENFORCEMENT ACCREDITATION, INC.



In Florida, law enforcement agencies and Offices of Inspector General may attain accredited status through the Commission for Law Enforcement Accreditation, Inc. (CFA). This accreditation process includes a rigorous review process and recognizes the professionalism and excellence of the agencies that successfully meet the accreditation requirements. Both the *Ordinance Code* and the Charter specify that the OIG should seek accreditation when practical, subject to available funding.

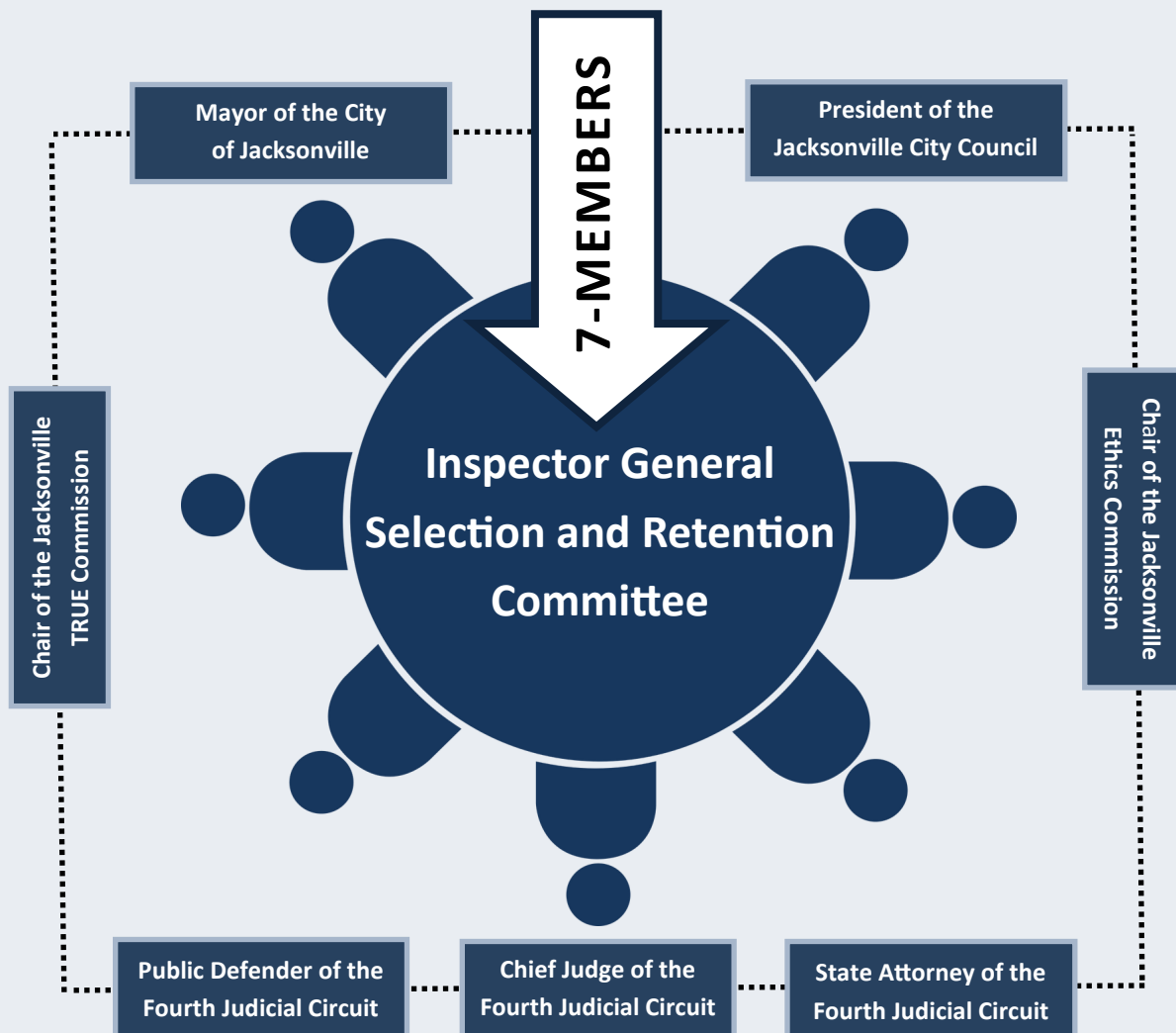
## INSPECTOR GENERAL SELECTION AND RETENTION COMMITTEE

Section 602.305, *Ordinance Code*, provides for the selection of the Inspector General by a seven-member Inspector General Selection and Retention Committee (The Committee). In addition to the Committee's responsibility for the selection and retention of the Inspector General, the Committee also provides guidance and support to the OIG. The Committee's selection of an Inspector General is subject to confirmation by City Council.



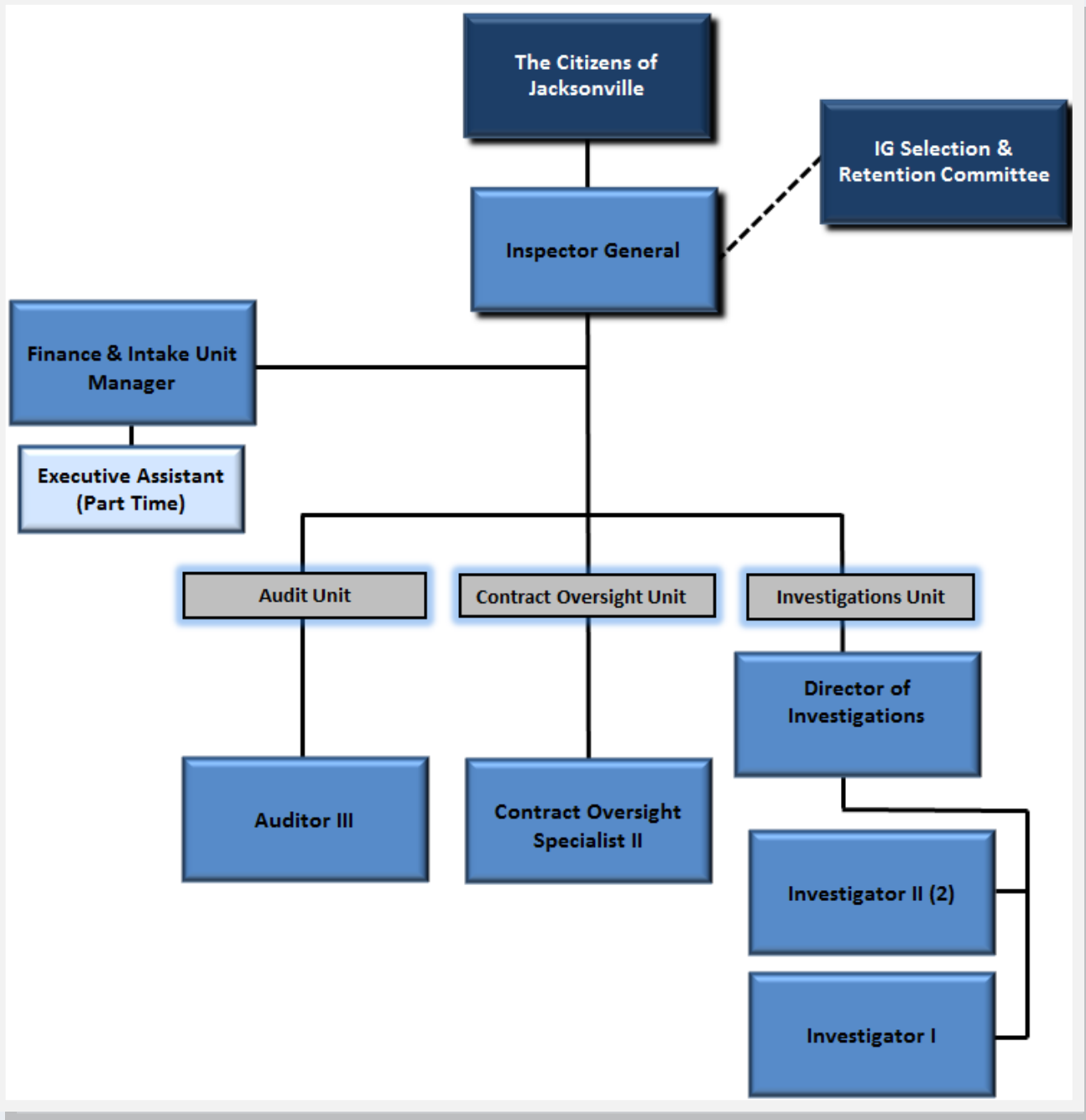
Read more about the role of the Inspector General Selection and Retention Committee, as outlined in Section 602.305, *Ordinance Code*.

(Refer to Appendix 2 to Read More)



# OVERVIEW OF OPERATIONS

At the close of FY 2018, the OIG was reorganized for efficiency and consisted of an Inspector General, Finance and Intake Unit Manager, Director of Investigations, three Investigators, Auditor, Contract Oversight Specialist, and a part-time Executive Assistant.



## OPERATIONAL UNITS

### AUDIT UNIT

The Audit Unit provides risk-based independent audits focused on strengthening management controls in areas most susceptible to fraud, waste, and abuse, as well as improving the economy and efficiency of operations in areas where there are opportunities for significant cost savings. Additionally, the Audit Unit provides its expertise to the Investigations Unit as necessary. Audits are conducted in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*, published by the United States Government Accountability Office, and the *AIG's Principles and Standards for Offices of Inspector General*.



### CONTRACT OVERSIGHT UNIT



The Contract Oversight Unit conducts contract oversight activities to assist in fostering a procurement environment defined by openness, competitiveness, and the awarding of contracts equitably and economically. The Contract Oversight Unit has both a reactive and a proactive role. Reactively, the Unit provides support to the Investigations Unit for contract-related questions. Proactively, the Contract Oversight Unit attends many of COJ's procurement-related meetings and activities in order to conduct an on-going review. Both the reactive and proactive activities often result in the issuance of reports and recommendations to address shortcomings, irregularities, and/or opportunities for improvement.

### INVESTIGATIONS UNIT

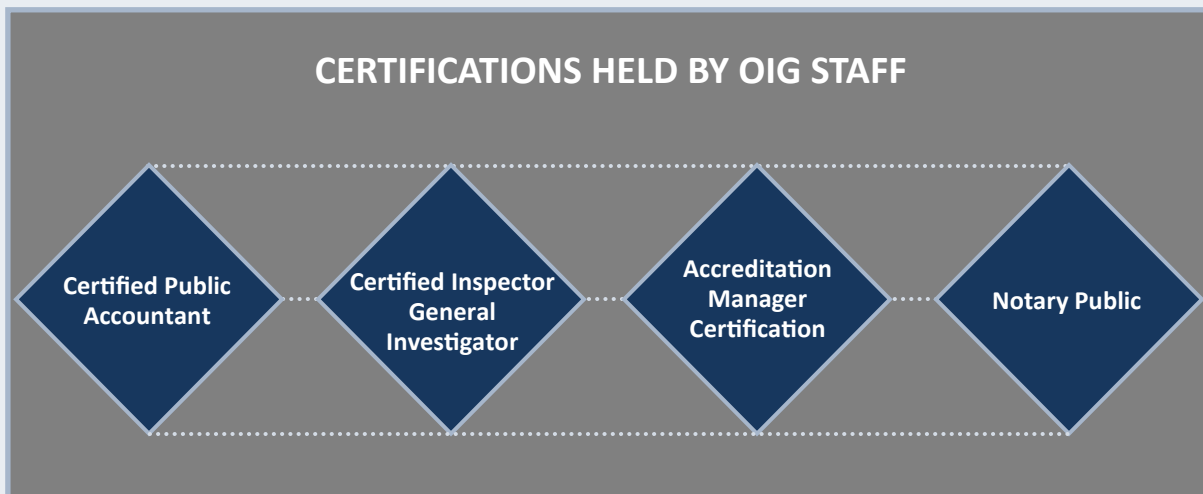
The Investigations Unit conducts and coordinates investigations in order to detect, deter, prevent, and eliminate fraud, waste, and abuse within the Consolidated Government. Investigations are conducted in order to resolve allegations of violations of applicable Florida Statutes, the *Ordinance Code*, and/or Consolidated Government policies, rules, and/or directives.



The Investigations Unit conducts investigations involving Consolidated Government officials and employees (excluding sworn personnel), as well as vendors, contractors, or consultants doing business with the Consolidated Government. Investigations are conducted in accordance with the Quality Standards for Investigations as outlined in the *AIG's Principles and Standards for Offices of Inspector General*.

## PROFESSIONAL DEVELOPMENT

In order to ensure the OIG complies with AIG and other professional standards, OIG employees maintain applicable certifications based on their respective disciplines. OIG employees are certified in a variety of disciplines including auditing, accounting, and investigations. Many employees hold more than one certification and participate in more than one professional organization.



## REPORTING POLICY

### DID YOU KNOW!?

In support of the OIG's mission, the Mayor issued a Reporting Policy in 2015 stating the following:

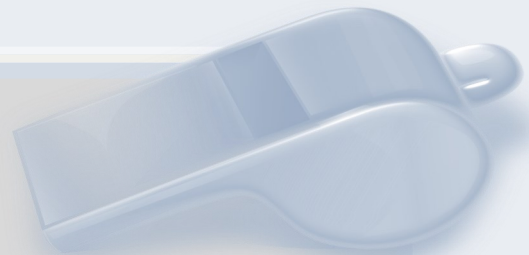
“City Employees shall report any fraud, theft, bribery, contract mismanagement (misuse or loss exceeding \$5,000), or other violations of law, which appear to fall under the jurisdiction of the OIG on matters related to City business ... All officials and employees are expected to fully cooperate with the OIG in the exercise of the OIG’s functions, authority and powers. Such cooperation shall include, but not limited to, providing statements, documents, records, and other information.”

Please refer to **Appendix 3** to view the entire Reporting Policy.

## WHISTLEBLOWER PROTECTION

The City of Jacksonville has enacted a comprehensive whistleblower protection in Part 5, Chapter 602, *Ordinance Code*, which states in part, “...it shall be the policy of the consolidated government of the City of Jacksonville to prohibit adverse action against an employee who has been properly designated as a whistleblower for disclosing such information to an appropriate official or agency.” The *Ordinance* prohibits and remedies retaliatory action taken against employees as a result of a disclosure of certain information concerning misconduct by another employee or a contractor of the Consolidated Government. Whistleblower designation is a determination made by the Inspector General after an evaluation of the complaint.

**In accordance with Part 5, Section 602, *Ordinance Code*, the Office of Inspector General is the “Whistleblower Official,” with the responsibility of reviewing the allegations of employees seeking whistleblower protection and granting or denying whistleblower designation.**



# OIG OUTREACH EFFORTS

Following increased outreach efforts during the latter half of FY 2017 and into FY 2018, the number of complaints received in FY 2018 increased by 45 percent. As part of the OIG's outreach activities, staff attended various meetings, conferences, training presentations, and other activities within the Consolidated Government in order to enhance awareness of the OIG mission. During FY 2019, the OIG will continue to strengthen relationships with employees and officials of the Consolidated Government and the citizens of Duval County.

Several outreach activities attended by staff are highlighted below.

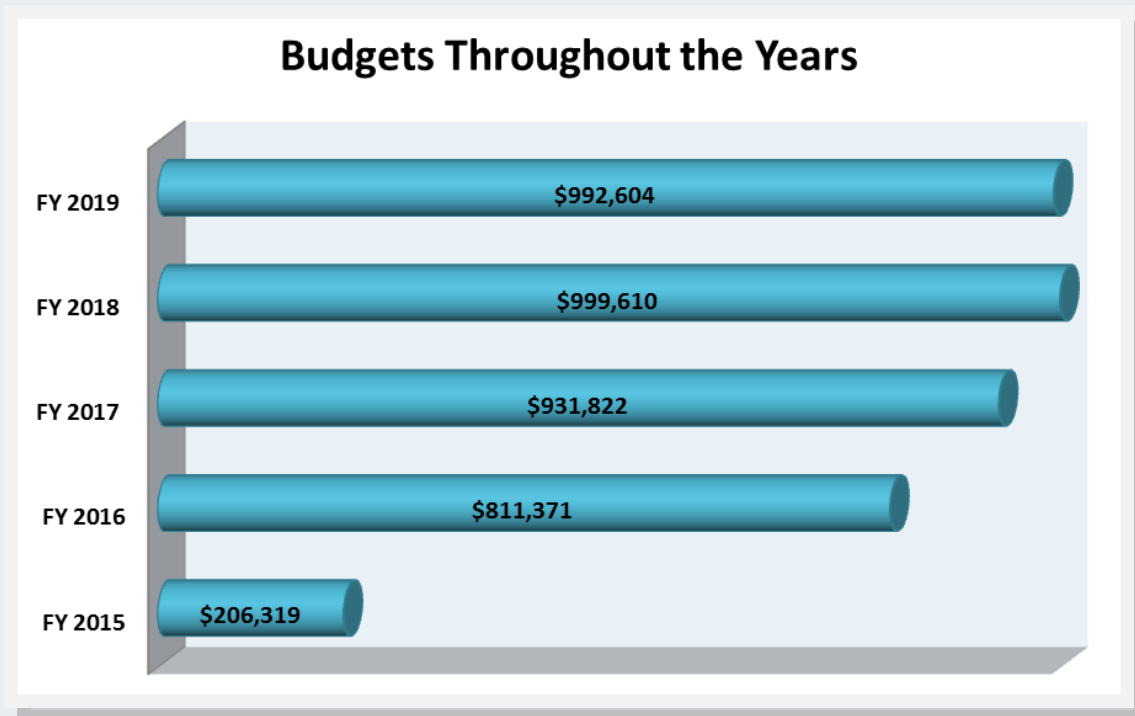


# FISCAL YEAR FUNDING

## RESPONSIBLE STEWARDS

The FY 2018 budget increased approximately seven percent over FY 2017 and included funding for eight full-time positions and one part-time Executive Assistant position. The OIG underwent a reorganization at the close of FY 2018 due to several staffing changes. As a result of the reorganization and careful planning, the approved FY 2019 budget decreased slightly despite the conversion of the part-time Executive Assistant position into a full-time position. Effective FY 2019, the OIG will have nine full-time appointed employees.

The chart below represents a historical overview of the OIG's budget from inception, beginning in FY 2015 (originally funding four full-time employees on a staggered basis), to its current approved budget (funding nine full-time employees) for FY 2019:





# COMPLAINT INTAKE & DISPOSITION

The OIG receives complaints from many sources to include: (1) employees of the Consolidated Government, (2) private citizens, and/or (3) contractors doing business with the Consolidated Government. The OIG receives complaints via the OIG Hotline, in-person visits to the OIG, online submissions, emails, or letters.

Each complaint regardless of source, issue, or magnitude follows the same process and is given the same due diligence. The OIG review process for each complaint may range from one day to several months. Complaints involving general questions regarding City services are often completed in one business day through a management referral to the City's centralized customer support center (commonly known as 630-CITY). Complaints received by the OIG under the jurisdiction of another local, state, or federal agency are forwarded within a few business days to the appropriate agency for review and handling.

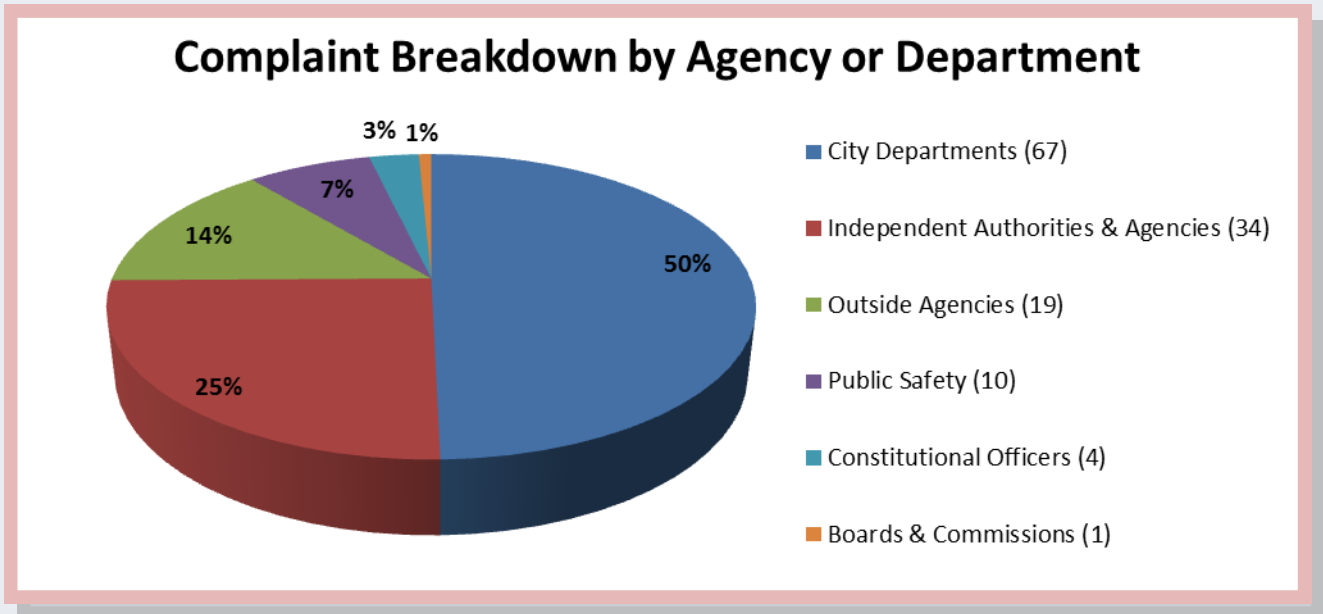


Complaints raising allegations of a criminal nature are forwarded to the State Attorney's Office and/or appropriate law enforcement agency for initial review pursuant to the *Ordinance Code*. The complaint may be returned to the OIG for further review and administrative investigation, if warranted.

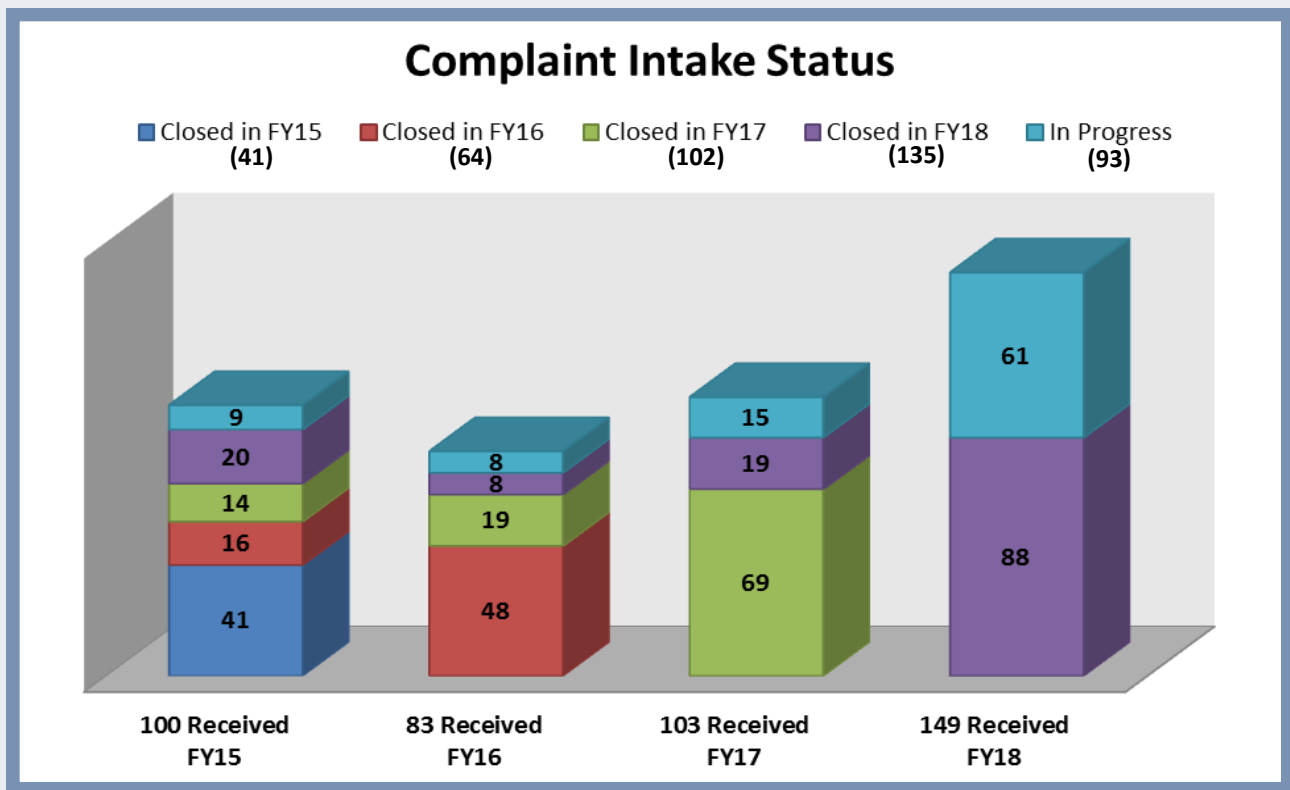
The vast majority of complaints received undergo a preliminary review by the Investigations Unit. Often a preliminary review involves numerous hours of research, gathering and reviewing voluminous records, and/or conducting multiple interviews before the OIG is able to determine if a full investigation is appropriate. The preliminary review process takes into consideration urgency, complexity, competing priorities, and available resources. Once the preliminary review is completed, all complaints are processed and categorized through one of the methods of disposition, as detailed below. Once all allegations in the complaint have been thoroughly addressed, the OIG notifies the complainant regarding the final outcome of the complaint. The OIG closed 135 complaints in FY 2018. The closed complaints were processed through one of the following methods of disposition:



The chart below represents the breakdown by agency or department of the 135 complaints closed during FY 2018.

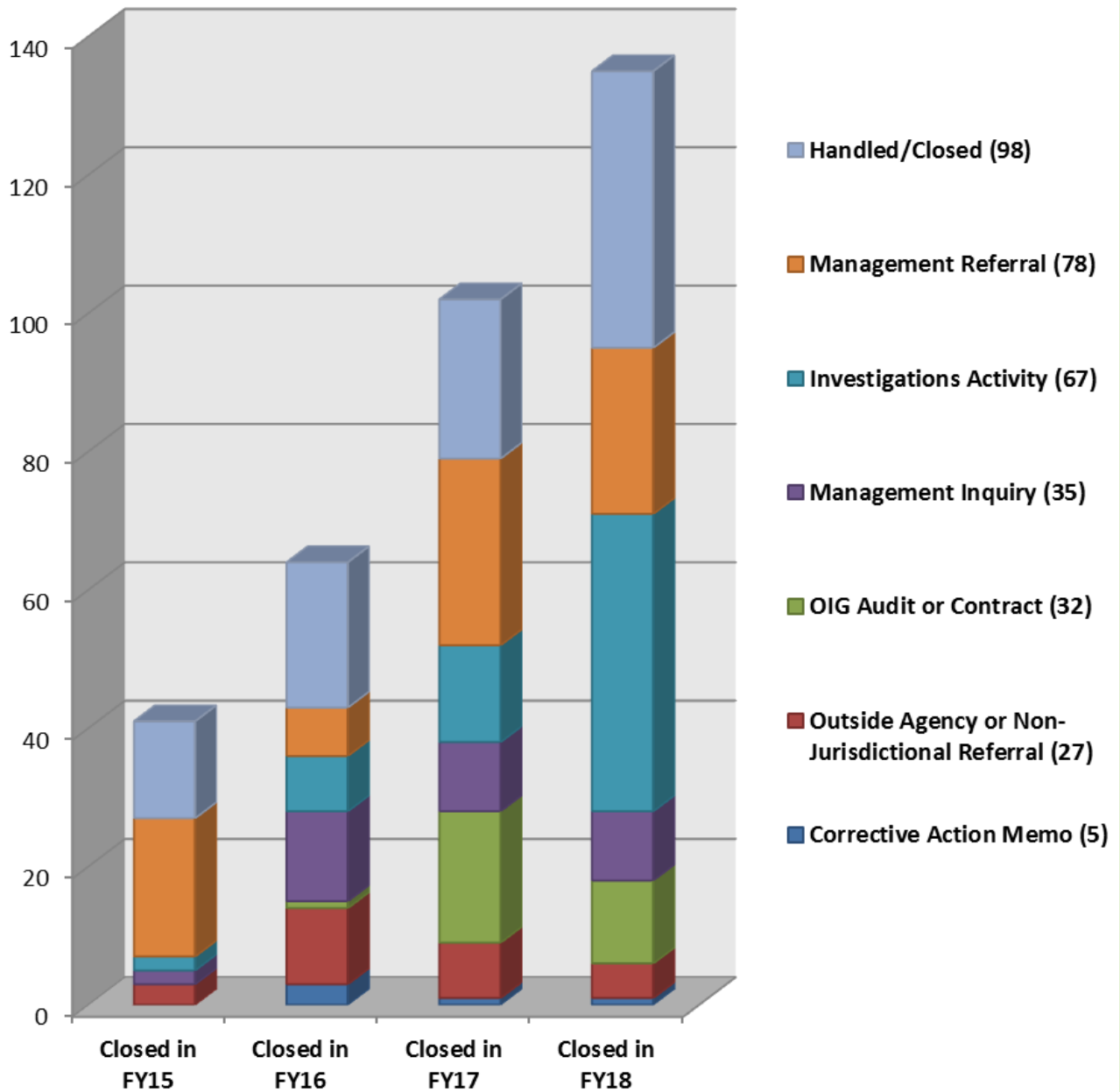


During FY 2018, the OIG received 149 complaints, 88 of which were closed during the fiscal year. The remaining 47 complaints closed, out of a total of 135 closed, were received during prior fiscal years. The chart below represents the status of all complaints received and processed by fiscal year.



The disposition process and handling of complaints is ongoing and overlaps fiscal years. In total, the OIG has closed 342 complaints. The chart below represents the method of disposition for the 342 complaints closed from FY 2015 to FY 2018:

## Disposition of Closed Complaints (Fiscal Year)



# OPERATIONAL UNIT ACCOMPLISHMENTS

## AUDIT UNIT ACCOMPLISHMENTS

In addition to supporting the Investigations Unit, the Audit Unit completed two audits during FY 2018. The prior three-year audit plan will be re-evaluated during FY 2019. The following are highlights of the completed audits:

### Sunshine Law Compliance Audit Audit No. 2018-CR-0001

The *Sunshine Law Compliance Audit* was conducted pursuant to Section 15.07, *Ordinance Code*, which requires the OIG to conduct a biannual review commencing in even-numbered years of Council notices, meeting locations, and minutes to determine if City Council is in compliance with Chapter 15, *Ordinance Code*, Jacksonville Sunshine Law Compliance Act.



**Results:** Overall, the audit did not disclose any evidence to indicate material non-compliance with the requirements of Chapter 15, *Ordinance Code*. However, the OIG identified areas for process improvement and made recommendations relating to the preparation, posting, and filing of written minutes for meetings between two or more Council Members. In addition, the OIG made recommendations for improving City Council's compliance with Council and Council committee meeting attendance policies.

---

### Audit of the Office of Sports and Entertainment Audit No. 2017-AR-0001

The Audit of the Office of Sports and Entertainment (Office) was conducted pursuant to the OIG three-year audit plan. The purpose of the audit was to ensure that the Office had adequate controls in place over fee collection, contract compliance, special event permitting, revenue and expense reporting, and procurement card purchases.



**Results:** The OIG concluded, in general, the Office's controls were adequate.

## CONTRACT OVERSIGHT UNIT ACCOMPLISHMENTS

During FY 2018, the Contract Oversight Unit closed 11 complaints, in addition to supporting ongoing investigations. Highlighted below is a Contract Oversight Observation, an informational report written in response to the review of a specific allegation of fraud, waste, or abuse. The written Observation is designed to address not only the specific allegation, but also, when necessary, make recommendations to improve procurement or contract policy or procedures based on best practices.

### UNSUBSTANTIATED ALLEGATION OF CONTRACTOR FAVORITISM

The OIG received an anonymous complaint in November of 2014 alleging favoritism in the procurement of contracts regarding engineering services for the City of Jacksonville National Pollutant Discharge Elimination System Engineering and Permit Administration.

The OIG determined that although the original 1991 contract was amended twenty-four (24) times, potentially creating the appearance of favoritism, this appearance was mitigated by the City's procurement process, which required review and recommendation by the Professional Service Evaluation Committee (PSEC) and final approval by the Office of the Mayor over six different administrations. In this

case, each amendment to the contract was recommended for approval by the PSEC and signed by the Corporation Secretary in compliance with the Procurement Code.

Based on the documents and information reviewed, the OIG *found no facts to support the allegation of favoritism*. The OIG review also concluded the re-bid of the contract in 2016 complied with Sect. 126, *Ordinance Code*, and (*Procurement Code*). In May of 2018, based on OIG recommendations, the City updated its Procurement Manual to include a section addressing contract extensions.

(Contract Oversight Observation 2014-11-0002)

### MEETINGS ATTENDED

In addition to working on resolving complaints, the Contract Oversight Specialist also attended the following meetings:



- SPECIAL COMPETITIVE SEALED PROPOSAL EVALUATION COMMITTEE MEETINGS
- PROFESSIONAL SERVICES EVALUATION COMMITTEE MEETINGS
- GENERAL GOVERNMENT AWARDS COMMITTEE MEETINGS
- BID OPENINGS

## INVESTIGATIONS UNIT ACCOMPLISHMENTS

In FY 2018, the Investigations Unit issued six Reports of Investigation, ten Management Inquiries, and one Corrective Action Memorandum. Additionally, in accordance with the established JEA reporting protocol, the OIG continued to work closely with JEA Audit Services and the JEA Interagency Detective on matters relating to JEA.



The Investigations Unit recommended a total of **48 corrective actions** through the issuance of Reports of Investigations, Management Inquiries, and Corrective Action Memorandums. Management accepted **all 48 recommendations**, which resulted in updates to policies and procedures in order to increase internal controls throughout the Consolidated Government. The following pages highlight the Reports of Investigations, Management Inquiries, and one Corrective Action Memorandum.

### Former COJ Employee Pled Guilty to Organized Fraud (Report of Investigation # 2017-0012)

In July of 2017, the Florida Department of Financial Services, Division of Investigative and Forensic Services, Bureau of Insurance Fraud (BIF), contacted the OIG to support an ongoing criminal investigation related to a COJ Risk Management, Finance and Administration, employee alleged to be the subject of a fraudulent claims scheme during the employee's previous employment.

The OIG initiated an administrative investigation and found that the employee was not involved in fraudulent claims against the City while employed with COJ. However, the employee was arrested for two counts of Florida Statute (F.S.) § 817.234, Filing False Insurance Claims, and one count of F.S. § 817.034(4) (a), Scheme to Defraud. The City terminated the employee in September of 2017. In January of 2018, the former employee pled guilty to one count of F.S. § 817.034(4) (a), Organized Fraud, and was sentenced to 18 months of probation. As a special condition of his probation, the former employee was required to serve **60 days** in jail and pay **\$2,400\*** in restitution jointly with one of the co-defendants. Based on the joint BIF and OIG investigation, there was no evidence of fraudulent claims against the COJ and the OIG had no recommended corrective actions.



**1** Employee Termination






\*This represents non-COJ dollars and is not included in the overall FY 2018 results.

Read the Full Report: [www.coj.net/departments/inspector-general/docs/reports/final-2017-0012-roi-for-distribution.aspx](http://www.coj.net/departments/inspector-general/docs/reports/final-2017-0012-roi-for-distribution.aspx)

# Animal Care and Protective Services Past Management Practices

## (Report of Investigation # 2015-0006)

During August and September of 2015, the OIG received numerous complaints alleging mismanagement at Animal Care and Protective Services (ACPS). The OIG investigation focused on *ACPS management practices and procedures in place between August of 2014 and December of 2016*. The following allegations were **substantiated** and the Administration took corrective actions related to the following:

-  ACPS prioritized service calls from non-profit animal welfare organizations ahead of animal calls from citizens.
-  ACPS advised Animal Code Enforcement Officers not to respond to citizens' calls concerning animals in the community or not to seize animals due to lack of shelter space.
-  ACPS Management transferred medications and supplies to non-profit animal welfare organizations without proper accountability.
-  ACPS transported animals in violation of the terms of the *ACPS/JHS Animal Control Transfer Program Agreement* during Fiscal Years 15, 16, and part of 17.
-  ACPS Management released adopter's contact information (name, address, telephone number, and email), without adopter's knowledge or consent, to a third party in return for a discount on dog food.

The investigation **did not** substantiate two allegations related to (1) mistreatment of animals or not providing medical treatment in a timely manner and (2) modification of the ACPS database to maintain a live release rate above 90% and support a "No Kill" philosophy.



### **OIG Recommended Six Corrective Actions** **(Refer to Full Text in Appendix 4)**

As a result, the City agreed to establish and implement new policies in accordance with the OIG's recommendations. In addition, the City will review the existing contract and the No Kill designation.



- 1 Counseling Memorandum was issued to the ACPS Animal Program Manager.
- 2 City employees received Letters of Admonition from the Drug Enforcement Agency (DEA).

Read the Full Report: [www.coj.net/departments/inspector-general/docs/reports/final-2015-0006-roi-for-distribution.aspx](http://www.coj.net/departments/inspector-general/docs/reports/final-2015-0006-roi-for-distribution.aspx)



# Supervisor of Elections Employee Misused COJ Vehicles and Electronic Resources

*(Report of Investigation # 2017-0004)*

In May of 2016, the OIG received a complaint regarding a Supervisor of Elections (SOE) employee alleged to have used SOE vehicles for personal use (i.e. non-business related). The investigation **substantiated** the following:



On sixteen occasions the employee used the COJ vehicle for personal use because the employee's personal vehicle was not operational. The investigation estimated this cost the City approximately **\$529.68**.



The employee misused COJ electronic resources in support of a 2015 campaign.



The investigation identified several internal control weaknesses within the SOE. These weaknesses included the lack of maintaining vehicle usage logs and sharing of computer passwords in violation of City policies.



## OIG Recommended Nine Corrective Actions (Refer to Full Text in Appendix 4)

The OIG made five recommendations to the SOE and four to the City. As a result, the SOE strengthened internal controls related to vehicle usage by employees. The SOE employee received a written reprimand, a reduction in pay in the amount of **\$529.68**, and forfeited **100 hours** of annual leave. The City strengthened internal controls relating to City policies that also extend to the various using agencies.



Identified Costs/Recoverable Funds\*: **\$529.68**



Total Monetary Recoveries **\$529.68**



**100 Hours** of Annual Leave Forfeited  
**1** Written Reprimand

\*Identified Costs/Recoverable Funds are defined as losses from disbursements or activities associated with fraudulent or negligent activity, or mismanagement, which have a substantial likelihood of recovery.

Read the Full Report: [www.coj.net/departments/inspector-general/docs/final-2017-0004-roi-for-distribution.aspx](http://www.coj.net/departments/inspector-general/docs/final-2017-0004-roi-for-distribution.aspx)

# Theft of Employee Association Funds by Former SJRPP Employee

## (Report of Investigation # 2018-0004)

In December of 2017, JEA Audit Services notified the OIG regarding allegations a St. Johns River Power Park (SJRPP) Electric Systems employee had embezzled funds belonging to the SJRPP employee-owned and operated gym.



As a result of the joint effort with JEA Audit Services and the JEA Interagency Detective, the allegation the employee embezzled funds belonging to the SJRPP employee-owned and operated gym was **substantiated**.

In December of 2017, the employee was arrested for admitting to stealing **\$8,500** from the SJRPP Gym's bank account for personal use. The employee retired from SJRPP in January of 2018, when the SJRPP facility was closed.

In February of 2018, the former employee entered into a Fourth Judicial Circuit of Florida Felony Pretrial Intervention Program Deferred Prosecution Agreement. The Agreement required the former employee to complete **100 hours of community service**, pay **restitution** in the amount of **\$8,500**, and pay investigative and court costs in the amount of **\$6,574.80**. In February of 2018, the former employee paid a total of **\$15,074.80** to the Florida Department of Corrections.



### OIG Recommended One Corrective Action (Refer to Full Text in Appendix 4)

JEA agreed to develop a policy to obtain reimbursement and/or restitution prior to separation from employees who have obtained money or goods from JEA through fraud and/or theft.



Identified Costs/Recoverable Funds: **\$8,500\***



1 Deferred Prosecution Agreement  
**100 Hours** of Community Service



1 Employee Arrested



Restitution Ordered: **\$8,500**  
Court Ordered Fines: **\$6,574.80**



1 Employee Retired During the Investigation







Total Monetary Recovery: **\$15,074.80**

\*The criminal investigation substantiated this amount.

Read the Full Report: [www.coj.net/departments/inspector-general/docs/reports/final-2018-0004-roi-for-distribution.aspx](http://www.coj.net/departments/inspector-general/docs/reports/final-2018-0004-roi-for-distribution.aspx)

## Former COJ Employee Operated Unapproved Secondary Employment Out Of COJ Senior Centers (Report of Investigation # 2017-0013)

In August of 2017, the OIG received a complaint regarding a Senior Services Division, Parks, Recreation, and Community Services Department employee alleged to be soliciting fitness classes to COJ employees during work hours, conducting fitness classes in COJ Senior Centers (Centers), and utilizing Senior Services equipment while conducting fitness classes. The following allegations were **substantiated**:

-  The employee solicited fitness classes to COJ employees during work hours.
-  The employee conducted fitness classes at the Centers.
-  The employee misused COJ electronic resources to promote secondary business.
-  The employee violated the City's Secondary Employment policy and was paid **\$3,800** to provide services to the COJ while in violation of the policy.

The allegation that the employee used Senior Services equipment was **not** substantiated. The employee resigned during the OIG investigation.



### OIG Recommended Three Corrective Actions (Refer to Full Text in Appendix 4)

The City agreed with the OIG recommendations and updated policies and the Senior Service Center Usage Agreement.



Questioned Costs\*: **\$3,800**



1 Employee Resigned During Investigation

\*Questioned Costs are defined as costs incurred pursuant to a potential violation of law, regulation, or policy; lack of adequate documentation; or, where the intended purpose is unnecessary or unreasonable.

Read the Full Report: [www.coj.net/departments/inspector-general/docs/reports/final-2017-0013-roi-for-distribution.aspx](http://www.coj.net/departments/inspector-general/docs/reports/final-2017-0013-roi-for-distribution.aspx)

# Misuse of JEA Resources and Falsification of Time & Attendance Records by a JEA Employee

## (Report of Investigation # 2017-0005)

In January of 2017, JEA Audit Services notified OIG regarding allegations a JEA Electric Services employee may have used a JEA-assigned computer and JEA vehicle in support of a personal business. In March of 2017, JEA Audit Services notified the OIG that the employee may have falsely reported **55 hours** on time and attendance records submitted to JEA in the amount of **\$2,186.76**.

The OIG referred this matter to the JEA Interagency Detective to investigate criminal allegations relating to Florida Statute §812.014, Theft, before completing the OIG administrative investigation.



As a result of the joint effort with JEA Audit Services and the JEA Interagency Detective, the allegation the JEA employee used a JEA-assigned computer and vehicle in support of personal business was **substantiated**.

The JEA employee resigned during the course of the investigation.

The Office of the State Attorney, Fourth Judicial Circuit, declined criminal prosecution. JEA has sought reimbursement from the employee.



### OIG Recommended Two Corrective Actions (Refer to Full Text in Appendix 4)

JEA agreed to enhance JEA's personnel out process policy to ensure monies are identified and reconciled.



Identified Costs/Recoverable Funds: **\$2,186.76**



**1** Employee Resigned During the Investigation



To Date, No Money has been Recovered

Read the Full Report: [www.coj.net/departments/inspector-general/docs/final-2017-0005-roi-for-distribution.aspx](http://www.coj.net/departments/inspector-general/docs/final-2017-0005-roi-for-distribution.aspx)

# CORRECTIVE ACTION MEMORANDUM & MANAGEMENT INQUIRIES



## Office of Public Parking

The OIG received an anonymous allegation that the Office of Public Parking (OPP) was allowing Florida Theatre staff and volunteers to park free in the city-owned Yates Garage. The OIG issued a Corrective Action Memorandum based on the results of a preliminary review. As a result, the City Council adopted Resolution 2017-05-04, and the Downtown Investment Authority entered into a subsequent Parking Rights Agreement with the Florida Theatre Performing Arts Center, Inc., which established the sponsorship terms and conditions, to include no-cost parking within the Yates Garage for Florida Theatre volunteers. (Corrective Action Memorandum 2017-06-0005)

## Right of Way and Stormwater Maintenance Division

The OIG received an allegation concerning falsification and lack of oversight regarding overtime records for employees within Public Works Department, Right of Way and Stormwater Maintenance Division. The OIG conducted a preliminary review and determined the allegation of falsification of overtime records was unfounded. However, the OIG found there was a lack of oversight relating to supervisory review and approval of overtime records and issued a Management Inquiry. As a result, the Division established an administrative policy, which addresses the responsibilities of supervisors overseeing on-call employees. (Management Inquiry 2016-09-0005)

## Jacksonville Fire & Rescue Department

The OIG received an allegation that a JFRD employee was selling JFRD equipment online via Craigslist. As a result of the Management Inquiry, JFRD issued the employee a written reprimand and updated JFRD standard operating procedures related to uniforms and personal protective equipment. (Management Inquiry 2017-05-0002)



## JEA

The OIG received a complaint regarding marketing materials that were sent to JEA employees' home addresses. As a result of the Management Inquiry, JEA updated its processes whereby "if an employee currently holds a position at JEA identified by the legislature and known by JEA to be exempt from public records, JEA will exempt that employee's personal information." Additionally, JEA sent a notification to ensure employees who previously were not recognized as exempt were able to update their records. (Management Inquiry 2017-04-0002)

## Parks, Recreation and Community Services Department

The OIG received a complaint alleging disparate treatment of Parks, Recreations and Community Services employees by supervisory staff in regards to the scheduling of work and granting time off. As a result of the Management Inquiry, the Department established a policy relating to overtime assignment and two supervisory employees received formal written counseling. (Management Inquiry 2018-11-0006)

# CORRECTIVE ACTION MEMORANDUM & MANAGEMENT INQUIRIES



## JEA

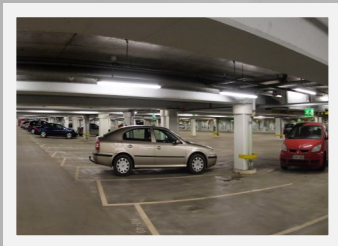
The OIG received an allegation that a JEA employee had been receiving ongoing upgrade pay inappropriately. During a preliminary review of the initial complaint, the OIG also found that several employees had potentially violated the JEA *Acceptable Use Policy* and the JEA's *Secondary Employment Policy*. As a result of the OIG's Management Inquiry, JEA revised the *Upgrade Status and Pay Policy*, identified and collected a de minimis amount of upgrade pay (**\$64.29**) to which the employee was not entitled to receive, and also issued six letters of reprimand related to violations of the *Acceptable Use Policy*. (Management Inquiry 2017-08-0002)

## Supervisor of Elections

The OIG received an allegation that some employees of the Supervisor of Elections received bonuses paid from non-City of Jacksonville payroll funds. A preliminary review determined the allegation was unsubstantiated. However, select employees were given time off for a "job well done" and their time was documented as time worked within the City's Time and Attendance System (TAS). As a result of the OIG's Management Inquiry, all applicable employee TAS records were revised to reflect administrative leave. In addition, the Supervisor of Elections established a process to train all staff on issues of attendance and leave. (Management Inquiry 2017-01-0005)

## Municipal Code Compliance Division

The OIG received an allegation that the process of providing notice via certified mail to a registered agent for properties subject to Municipal Code Compliance Division (MCCD) enforcement actions in nuisance, junk vehicle, and residential property cases is a waste of City resources. As a result of the Management Inquiry, MCCD revised its policy on noticing guidelines to clarify the process and reduce unnecessary notices. (Management Inquiry 2018-10-0004)



## Office of Public Parking

The OIG received an allegation the former Chief of the Office of Public Parking (OPP) was providing free parking to various individuals. The OIG found this allegation to be unsubstantiated; however, OIG did determine OPP failed to timely cancel parking customer accounts for nonpayment, which resulted in a loss of **\$468** (specific to the individuals in question). In response to the Management Inquiry, OPP updated standard operating procedures and strengthened internal controls related to adherence to their lockout procedure. (Management Inquiry 2015-07-0002)

## Jacksonville Small and Emerging Business

The OIG received an anonymous allegation that a company failed to disclose financial information to qualify for eligibility in the Jacksonville Small and Emerging Businesses (JSEB) program. The complaint could not be verified; however, during the review the OIG determined that certain requirements of the *Ordinance Code* had not been met. As a result of the Management Inquiry, the Procurement Division created a JSEB program complaint form in accordance with the *Ordinance Code*. The complaint form is available on the JSEB website. (Management Inquiry 2018-10-0012)

# APPENDIX 1

## OIG CHARTER PROVISIONS

### ARTICLE 1 – GOVERNMENT AND ETHICS

#### CHAPTER 2 – ETHICS

##### Section 1.201. - Declaration of Ethics Policy.

The proper operation of responsible government requires that public officials and employees be independent, impartial, and responsible to the people; that government decisions and policy be made in the best interests of the people, the community and the government; that public office not be used for personal gain, and that the public have confidence in the integrity of its government.

##### Section 1.202. - Ethics code, ethics commission, inspector general.

The City of Jacksonville, acting in its capacity as a county, shall enact an ethics code with jurisdiction over the officers and employees of the consolidated government of the City of Jacksonville, its constitutional officers, and independent agencies and districts, whether elected or appointed, paid or unpaid, and to the officers and employees of the school district. Jurisdiction shall include, but not be limited to the following: The Mayor, the Sheriff, the Supervisor of Elections, the Property Appraiser, the Clerk of the Courts, the Tax Collector, City Council, JEA, the Police and Fire Pension Fund, Jacksonville Aviation Authority, Jacksonville Port Authority, Jacksonville Housing Authority, Jacksonville Housing Finance Authority, Jacksonville Transportation Authority, and the Jacksonville Health Facilities Authority. The ethics code may, as allowed by law, supplement state ethics laws.

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##### Section 1.203 - Ethics Oversight and Compliance office and Office of Inspector General.

- (a) The ethics code provided for in section 1.202 of the Charter shall include the establishment of an independent citywide Ethics Oversight and Compliance office and an independent Office of Inspector General, each with jurisdiction over the City of Jacksonville, its constitutional officers, and its independent agencies.

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# APPENDIX 1

## OIG CHARTER PROVISIONS (CONT'D)

- (c) The Office of Inspector General shall provide independent oversight of publicly funded activities and transactions and other local government operations. The office shall have jurisdiction to investigate, audit, and provide contract oversight, and to promote economies and efficiencies, improve agency operations, and prevent and deter waste, fraud and abuse.
- (d) The Ethics Oversight and Compliance Office and the Office of Inspector General shall, to the extent practicable and advisable, share resources, promote efficiencies and avoid duplications.

### **Section 1.204 - Administrative Support**

- (a) Appropriate support, as determined by City Council, shall be provided to the ethics commission and to the citywide Ethics Oversight and Compliance office and to the Inspector General to carry out each of their duties and responsibilities.
- (b) Subsection (a) support shall include a mechanism to obtain documents and testimony in connection with violations of the City's ethics code.
- (c) The City and the independent agencies may enter into agreements for purposes of providing funding and administrative support for ethics and inspector general activities.
- (d) Subject to available funding, the Inspector General may, appoint, employ or retain independent legal counsel to assist with the functions of the office.

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### **Section 1.206. - Professional Standards.**

Subject to practicality and available funding, the Office of Inspector General should apply for and pursue professional accreditations for the investigative functions of the office offered by the Florida Commission for Law Enforcement Accreditation.

### **Section 1.207. - Inspector General Independent Selection**

The City Council shall amend, enact, reenact, or recodify appropriate legislation to ensure that the hiring and removal of the inspector general shall be vested with an independent inspector general selection committee.



# APPENDIX 2

## OIG ORDINANCE PROVISIONS

### JACKSONVILLE ORDINANCE CODE

#### CHAPTER 602 – ETHICS CODE

##### PART 3. - INSPECTOR GENERAL

###### **Sec. 602.301. - Establishment; Office of Inspector General.**

There is created an Independent Office of Inspector General. The organization and administration of the Office shall be independent to assure that no interference or influence external to the Office adversely affects the independence and objectivity of the Inspector General.

###### **Sec. 602.302. - Purpose.**

The purpose of this Part is to establish a full-time Office of Inspector General in order to provide increased accountability, integrity, and oversight of the entire consolidated government, to assist in promoting economy and efficiency, improving agency operations, and deterring and identifying waste, fraud and abuse. This Part shall not apply to the Office of the State Attorney, and the Office of the Public Defender.

###### **Sec. 602.303. - Duties and Functions.**

The duties and functions of the Office of Inspector General shall include the authority, power and responsibility to:

- (a) Review and evaluate internal controls to protect the resources of the entire consolidated government against waste, fraud, inefficiency, mismanagement, misconduct, and other abuses;
- (b) Audit, evaluate, investigate and review past and present the activities, accounts, records, contracts, procurements, change orders, grants, agreements, and other programmatic and financial arrangements undertaken by any office, agency, department, or part of the entire consolidated government, and any other function, activity, process or operation conducted by any office, agency, department, or part of the entire consolidated government; its officials and employees, contractors, their subcontractors and lower tier subcontractors, and other parties doing business with any office, agency, department, or part of the entire consolidated government, or receiving funds from any office, agency, department, or part of the entire consolidated government;

# APPENDIX 2

## OIG ORDINANCE PROVISIONS (CONT'D)

- (c) Conduct investigations, audits, contract oversight and reviews, issue reports, and make recommendations in accordance with applicable laws, rules, regulations, policies and past practices. Audits, investigations, inspections and reviews conducted by the Office of Inspector General will conform to professional standards for Offices of Inspector General such as those promulgated by the Association of Inspectors General; in accordance with current International Standards for the Professional Practice of Internal Auditing as published by the Institute of Internal Auditors, Inc., or where appropriate, in accordance with generally accepted governmental auditing standards. The Office of Inspector General shall develop and adhere to written policies in accordance with Florida accreditation standards for Inspector Generals;
- (d) Receive full and unrestricted access to the records of any and all officials and employees, contractors, including their subcontractors and lower tier subcontractors, of any office, agency, department, or part of the entire consolidated government and other parties doing business with any office, agency, department, or part of the entire consolidated government or receiving funds from any office, agency, department, or part of the entire consolidated government;
- (e) Receive, review, and investigate any complaints regarding projects, programs, contracts or transactions of any office, agency, department, or part of the entire consolidated government;
- (f) Establish a "hotline" to receive complaints, from either anonymous or identified persons;
- (g) Review referrals from the Director of the Office of Ethics Compliance and Oversight;
- (h) Require all officials, employees, and contractors, their subcontractors and lower tier subcontractors, and other parties doing business with any office, agency, department, or part of the entire consolidated government or receiving funds from any office, agency, department, or part of the entire consolidated government to provide statements; administer oaths; and, require the production of documents, records and other information. In the case of refusal by an official, employee or other person to obey a request by the Office for documents or for an interview, the Inspector General shall have the power to subpoena witnesses, administer oaths, and require the production of documents;
- (i) In the case of refusal to obey a subpoena served to any person, the Inspector General may make application to any court of competent jurisdiction to order the witness to appear before the Inspector General and to produce evidence, or to give testimony relevant to the matter in question;
- (j) Where the Inspector General suspects a possible violation of any state, federal or local law, he or she shall notify the appropriate law enforcement agencies;

## APPENDIX 2

# OIG ORDINANCE PROVISIONS (CONT'D)

- (k) The Mayor and any and all Officials of any office, agency, department, or part of the entire consolidated government shall promptly notify the Inspector General of possible mismanagement of a contract (misuse or loss exceeding \$5,000 in public funds), fraud, theft, bribery, or other violation of law which appears to fall within the jurisdiction of the Inspector General, and may notify the Inspector General of any other conduct which may fall within the jurisdiction of the Inspector General;
- (l) Engage in prevention and outreach activities, including but not limited to: develop public awareness to inform government officials and employees, as well as the general public, of the authority and responsibility of the Office;
- (m) Recommend remedial actions to be taken by any office, agency, department, or part of the entire consolidated government to overcome or correct operating or maintenance deficiencies and inefficiencies that were identified by the Office;
- (n) Issue an annual report to the Ethics Commission, the Inspector General Selection and Retention Committee, Mayor, the Council and deliver to the full City Council and the Inspector General Selection and Retention Committee a verbal briefing on activities of the Office every six months;
- (o) Monitor implementation of the recommendations made by the Office;
- (p) Monitor, inspect and review, without limitation, the operations, activities, performance, and procurement processes including, but not limited to, bid specifications, bid submittals, activities of the contractor, their subcontractors and lower tier contractors, its officers, agents and employees, lobbyists, officials and staff of any office, agency, department, or part of the entire consolidated government, in order to ensure compliance with contract specifications and detect waste, fraud and abuse;
- (q) Be notified in writing prior to any duly noticed public meeting of a procurement selection committee where any matter relating to the procurement of goods or services by any office, agency, department, or part of the entire consolidated government is to be discussed;
- (r) Establish policies and procedures to guide functions and processes conducted by the Office;
- (s) Reserved;
- (t) Exercise any of the powers contained in this Chapter upon his or her own initiative;
- (u) The Office records related to active audits, investigations and reviews shall be confidential and exempt from disclosure, as provided by F.S. § 112.3188(2) and Ch. 119;
- (v) The Inspector General is considered the "appropriate local official" of the City for purposes of whistleblower protection provided by Section 112.3188(1), Florida Statutes;

## APPENDIX 2

# OIG ORDINANCE PROVISIONS (CONT'D)

- (w) The Inspector General has the power to appoint, employ, and remove such other personnel as is deemed necessary for the efficient and effective administration of the activities of the office. All such appointees shall serve at the pleasure of the Inspector General and shall be exempt from civil service; and
- (x) To enforce this Chapter by all means provided by law, including seeking injunctive relief in the Fourth Judicial Circuit Court in and for Duval County.

### **Sec. 602.304. - Inspector General Established; Qualifications.**

The Inspector General shall head the Office of Inspector General and shall have a bachelor's degree or higher from an accredited college or university, and at least ten years of experience in government auditing, investigation, or prosecutorial or criminal justice administration, public administration or business administration. A master's degree or higher is preferred. Professional certifications such as certified inspector general, certified inspector general auditor or investigator, certified public accountant, certified internal auditor, or certified fraud examiner are recommended. The Inspector General shall not have been found guilty of or entered a plea of nolo contendere to any felony, or any misdemeanor involving the breach of public trust. If not already certified as an inspector general, the Inspector General shall be required to obtain certification within 24 months of becoming the Inspector General.

### **Sec. 602.305. - Selection, Term, Contract, Removal and Vacancy.**

- (a) *Selection.* The responsibility for selecting the Inspector General shall be vested with the Inspector General Selection and Retention Committee, hereinafter, the "Committee." The Committee shall be composed of seven members selected as follows:
  - (1) The President of the Jacksonville City Council or his or her designee;
  - (2) The State Attorney of the Fourth Judicial Circuit or his or her designee;
  - (3) The Chair of the Jacksonville Ethics Commission or his or her designee;
  - (4) The Chair of the Jacksonville TRUE Commission or his or her designee;
  - (5) The Public Defender of the Fourth Judicial Circuit or his or her designee;
  - (6) The Chief Judge of the Fourth Judicial Circuit or his or her designee; and
  - (7) The Mayor of the City of Jacksonville or his or her designee.

The chairperson of the Committee will rotate among the members of the Committee starting with the President of the Jacksonville City Council or his or her designee.

## APPENDIX 2

# OIG ORDINANCE PROVISIONS (CONT'D)

The chairperson will serve for a term of two years and will be followed in numerical order as outlined above. The position of chairperson is connected with the position and not the individual. The term of the chairperson will commence on July 1. If a member does not wish to serve as chairperson the position will rotate to the next member in numerical order. The Committee shall select the Inspector General with no less than four members approving the appointment from a list of qualified candidates submitted by the City of Jacksonville Employee Services Department. The Committee's selection is subject to confirmation by City Council.

- (b) *Term.* The Inspector General shall be appointed for a term of four years. The Committee shall convene at least six months prior to the end of the four-year contract term to determine whether to renew the contract of the Inspector General or to solicit new candidates.
- (c) *Contract.* The Chair of the Committee, in coordination with the Office of General Counsel, shall negotiate a contract of employment with the Inspector General. The Inspector General shall be an appointed employee exempt from civil service and shall be entitled to all rights and benefits normally accorded to appointed employees.
- (d) *Removal.* The Inspector General may be removed based on specified charges initiated by the Committee for the following: neglect of duty, abuse of power or authority, discrimination, or ethical misconduct. The Inspector General shall be provided sufficient advance notice of the reasons for the possible removal, and shall be given an opportunity to be heard on the charges. A decision of the Committee to remove the Inspector General must be approved by a minimum of four members of the Committee and be confirmed by the City Council.
- (e) *Vacancy.* In the event of a vacancy in the position of Inspector General, the Committee shall appoint an interim Inspector General until such time as a successor Inspector General is selected and assumes office. The Interim Inspector General shall meet all qualifications provided herein for the Inspector General.
- (f) In addition to the responsibility for the selection and retention of the Inspector General, the Committee will meet no less than once every six months to receive an update on the Office of Inspector General's activities and to provide support and assistance to the Inspector General. Additionally, the Committee will review the proposed annual budget for the Office of Inspector General every spring and provide any feedback or comments prior to the Inspector General presenting the proposed budget to the Mayor's Office. The Committee shall on a yearly basis evaluate the performance of the Inspector General based on criteria established by the Committee.

# APPENDIX 2

## OIG ORDINANCE PROVISIONS (CONT'D)

### **Sec. 602.306. - Records Disclosure.**

The Inspector General's final reports shall be public records to the extent that they do not include information that has been made confidential and exempt from release to the public by Florida or federal law.

### **Sec. 602.307. - Annual Budget.**

The Mayor shall establish in the annual budget a separate activity for the Office of Inspector General similar to the budget presentation of a department of the City of Jacksonville. A minimum funding base is hereby established at \$400,000 annually.

### **Sec. 602.308. - Coordination with City Council Auditor's Office.**

The Inspector General and the City Council Auditor shall mutually cooperate, subject to their respective standards on confidentiality, and where practicable, to avoid duplication of efforts in audit functions. The Inspector General and the Council Auditor shall obtain respective approval prior to an offer of employment to their respective employees.

### **Sec. 602.309. - Penalty Provisions.**

It shall be unlawful and a Class D offense for:

- (1) Any person to retaliate, punish, threaten, harass, or penalize any person for assisting, communicating or cooperating with the Office of Inspector General; or
- (2) Any person to:
  - (a) Knowingly interfere, obstruct, or impede any investigation conducted by the Office of Inspector General; or
  - (b) Knowingly attempt to interfere, obstruct, or impede any investigation conducted by the Office of Inspector General; or
  - (c) Knowingly falsify facts in any oral or written statement made as part of any investigation conducted by the Office of Inspector General.

# APPENDIX 3

## CITY REPORTING POLICY



### CITY OF JACKSONVILLE

#### Reporting Policy

- 
- SUBJECT:** City Officials Reporting of Matters to the Office of Inspector General.
- REFERENCE:** The Office of the Inspector General, City of Jacksonville, Section 1.203, Part 3, Chapter 602 of the City of Jacksonville Code.
- PURPOSE:** The Office of Inspector General (OIG) has the responsibility for investigating possible instances of fraud, waste, mismanagement, misconduct and other abuses by a City official, employee, contractor or any other parties doing business or that have a financial relationship with the City. This directive establishes a policy and procedure for reporting such matters to the OIG.
- POLICY:** City Employees shall report any fraud, theft, bribery, contract mismanagement (misuse or loss exceeding \$5,000), or other violations of law, which appear to fall under the jurisdiction of the OIG on matters related to City business in accordance with the procedure established herein.
- PROCEDURE:** A. Method of Reporting to the OIG: An employee, who becomes aware of a matter that may be within the responsibility of the OIG, shall promptly report their concerns/information in any of the following ways:
1. Email to: [InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net); or
  2. Fax to: (904) 630-8003
  3. On line at [www.coj.com/OIG](http://www.coj.com/OIG) ; or
  4. U.S. Mail to the Office of Inspector General at P.O. Box 43586 Jacksonville, FL 32203; or
  5. OIG Office at (904) 630-8000.

# APPENDIX 3

## CITY REPORTING POLICY (CONT'D)

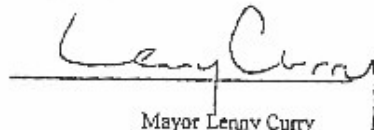
B. Whistle-blower Allegations: In accordance with this Code and the Florida Whistle-blower Act, if an employee reports any of the following directly and in writing to the Inspector General, he or she may be granted "whistle-blower" protection by the Inspector General:

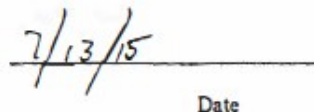
1. Any violation or suspected violation of any federal, state, or local law, rule, or regulation committed by an employee or agent of an agency or independent contractor which creates and presents a substantial and specific danger to the public's health, safety, or welfare.
2. Any act or suspected act of gross mismanagement, malfeasance, misfeasance, gross waste of public funds, suspected or actual Medicaid fraud or abuse, or gross neglect of duty committed by an employee or agent of an agency or independent contractor.

Employees should note that reporting a matter to the Inspector General pursuant to the Whistle-blower Act does not guarantee the employee "whistle-blower" protection under the Act. That is a determination which will only be made by the Inspector General after evaluation of the complaint.

C. Staff Cooperation: All officials and employees are expected to fully cooperate with the OIG in the exercise of the OIG's functions, authority and powers. Such cooperation shall include, but not limited to, providing statements, documents, records, and other information.

*This policy shall not prohibit or excuse an employee from making other required reports regarding any matter in accordance with any other applicable requirement or laws.*

  
\_\_\_\_\_  
Mayor Lenny Curry

  
\_\_\_\_\_  
Date



# APPENDIX 4

## RECOMMENDED CORRECTIVE ACTIONS

### Animal Care and Protective Services (ACPS) Past Management Practices (2015-0006)

1. Per the ACPS Policies and Standard Operating Procedure (SOP), *Animal transfer to the Jacksonville Humane Society* procedure (page 175), “Medical: Animals requiring medical care that cannot otherwise be provided at ACPS. Transportation of these animals is provided by ACPS.” Review the Single Source Contract effective January 19, 2018, and determine if the Scope of Work, Exhibit A, should be amended to include language allowing for ACPS to transport and for JHS to accept animals requiring medical care when ACPS is unable to provide the medical care.
2. Prior to expiration and renewal of the ACPS/JHS Single Source Contract, determine if any modifications to the Scope of Work, Exhibit A, are necessary.
3. Because the ACPS Chameleon database lacks an audit trail related specifically to the modification or overwriting of prior data entries, the OIG recommends ACPS establish a written procedure within the SOP to provide for the following: (1) identify authorized users and ensure password integrity; (2) implement a review and approval process regarding the modification or overwriting of prior data entries or prohibit this altogether; and (3) develop a process which provides for supervisory and/or veterinary review and documentation of approval for critical activities (i.e. euthanasia of animals) to ensure accountability. Provide a copy of the procedure and verification of the date reviewed with ACPS employees.
4. Establish within the SOP, a written procedure related to: (1) Mega-Adoptions and off-site adoption events to include procedures related to the transfer of animals to non-profit animal welfare organizations before, during, or after the events; and (2) a procedure providing guidance related to the release of adopter information to third parties. Additionally, consider incorporating the Euthanasia Protocol into the SOP. Provide a copy of the newly established procedures and verification of the date reviewed with ACPS employees.
5. Review and determine if the desire to maintain a “No Kill” (90% or better live release rate) designation should be codified in the *Ordinance Code*. Codification may provide for City and Community leaders and citizens to discuss and better understand the designation and its applicability to ACPS daily operations. Additionally, determine if the *Ordinance Code*, the Single Source Contract, ACPS’s SOP and website should be amended to document the City’s participation as a collaborative member of “No Kill Jacksonville.”
6. Once received, provide to the OIG a copy of any DEA compliance report regarding controlled substances at ACPS.

# APPENDIX 4

## RECOMMENDED CORRECTIVE ACTIONS (CONT'D)

### Supervisor of Elections Employee Misused COJ Vehicles and Electronic Resources 2017-0004

The OIG recommends the following corrective actions to the Duval County Supervisor of Elections:

1. Ensure Executive Order Number 2015-4 – Motor Vehicle Safety Policy (Effective April 3, 2015) is reviewed and acknowledged by all employees to advise them of the requirements for the usage of COJ-owned vehicles.
2. Determine if the SOE should adopt a written policy providing guidance on when SOE employees are authorized to take COJ-owned vehicles home overnight. This policy should comply with Executive Order Number 2015-4 – Motor Vehicle Safety Policy (Effective April 3, 2015), which only allows COJ-owned vehicles to be taken home if the employee is on-call and written authorization has been provided, or (2) if the provision of a vehicle is part of the employee's employment contract. Any policy adopted should ensure it requires all authorizations to be in writing and retained for a prescribed period of time.
3. Determine if an automated vehicle location device, such as a Global Positioning System, would be appropriate to install on COJ vehicles assigned to the SOE for oversight and accountability.
4. Ensure Chapter 119 – Public Records, Florida Statute and COJ Ordinance, Title V – Administration and Personnel, Chapter 124 – Public Records, Part 2. – Records Retention and Disposition, §124.201 – Public Records Required to be Retained, is reviewed and acknowledged by all senior leadership and/or applicable employees to advise them of their responsibilities to retain all applicable records. If deemed appropriate, establish a written internal records retention policy.
5. Seek recovery of **\$529.68** for the unauthorized personal use of a COJ- owned vehicle on 16 occasions, and provide verification of such repayment.

The OIG also recommends the following corrective actions to the Administration:

1. Review Executive Order Number 2015-4 – Motor Vehicle Safety Policy (Effective April 3, 2015) to determine whether any updates are necessary.
2. Ensure Executive Order Number 2015-4 – Motor Vehicle Safety Policy (Effective April 3, 2015) is reviewed and acknowledged by all COJ resource users to include employees of the Independent Agencies and Authorities, Constitutional Officers, and any other individual or entity that has access to COJ-owned resources.

## APPENDIX 4

# RECOMMENDED CORRECTIVE ACTIONS (CONT'D)

3. Clarify ambiguous language in the *COJ Electronic Communications, Equipment and Media Policy* concerning (1) from whom the explicit authorization is obtained in order to use or access another employee's COJ computer and/or email account, or any other ITD resources; (2) merge the existing COJ Password Policy Procedure into the *COJ Electronic Communications, Equipment and Media Policy*; and (3) strengthen the disciplinary language for any violations of the policy. Ensure the updated policy is reviewed and acknowledged by all COJ resource users to include City agencies, Independent Agencies and Authorities, Constitutional Officers, and any other individual or entity that has access to COJ-owned resources.
4. Review all COJ Driver Certifications issued to employees (including Independent Agencies and Authorities and the Constitutional Officers) to ensure the certifications are current. Review and/or establish a written COJ Driver Certification procedure to ensure that employee driver certifications are current. The procedure should also address notifying the employees of any upcoming expirations and/or temporary suspension of driving privileges to ensure compliance with Executive Order Number 2015-4, or any superseding executive order or City policy.

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### **Theft of Employee Athletic Association funds by Former SJRPP Employee (2018-0004)**

1. Based on a prior investigation, the OIG recommended JEA develop a policy to obtain reimbursement and/or restitution from employees, prior to separation, who have obtained money or goods from JEA through fraud and/or theft. Based on prior conversations, the policy is expected to be completed by June of 2018. The OIG requests JEA review this investigation to determine if any modifications should be incorporated into the proposed "Personnel Out Process" policy/procedure. Please provide a copy of the policy to the OIG.

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# APPENDIX 4

## RECOMMENDED CORRECTIVE ACTIONS (CONT'D)

### **Former COJ Employee Operated Unapproved Secondary Employment Out of Senior Centers (2017-0013)**

1. Review and consider revising the Secondary Employment Policy Directive 0519 (effective March 22, 2018), to include the following:
  - A. Update Section D, Applicability, to include specific language regarding a time frame for the submission of the secondary employment form, i.e. within ten days of commencing secondary employment, an employee will submit a Request/Notification/Termination of Secondary Employment form to their immediate supervisor.
  - B. Include a procedure whereby approved secondary employment forms are either:
    - (1) accessible for viewing and printing by employees; or
    - (2) a copy of the fully executed and approved secondary employment form is returned to the employee. This will ensure all COJ employees are aware when their secondary employment forms have been approved by the Employee Services Department.
  - C. Include a procedure that requires COJ employees to provide verification of any approved secondary employment to any COJ agency when providing vendor services directly to COJ.
  - D. Update the Request/Notification/Termination of Secondary Employment form to include a section for printed names next to or below the signature lines. Additionally, add language on the form that instructs COJ employees and authorized signers to initial and date any changes or corrections made on the secondary employment form.
  - E. Please provide OIG with any updated or established policies. Also, provide verification that any updated or established policies have been distributed to COJ employees.
2. Review and consider revising the PRCS Center Usage Policy, comprised of two sections: (1) Center Usage Agreement Basics; and (2) Center Usage Policy into one unified policy, with an effective date. During the OIG investigation, PRCS employees identified these documents as “rental training documents” rather than as a Center Usage Policy. Additionally, consider revising the Center Usage Policy, Section 6, Employee Use of Centers, to include specific language prohibiting COJ employees from selling or exchanging anything of value while using a City Center, pursuant to a rental, to include but not limited to prohibiting fundraising, operating businesses, charging an entry fee, purchasing tickets and/or donations to gain entry. Ensure the revised policy has an effective date. Also, provide verification the updated policy has been discussed and/or distributed to COJ employees. Please provide a copy of the updated policy.

# APPENDIX 4

## RECOMMENDED CORRECTIVE ACTIONS (CONT'D)

3. Review and consider revising the PRCS Senior Services Center Usage Agreement, to include the following:
  - A. Update Section 12, Terms and Conditions, to include more specific language prohibiting the selling or exchanging of anything of value while using a City Center, pursuant to a rental, to include but not limited to prohibiting fundraising, operating businesses, charging an entry fee, purchasing tickets and/or donations to gain entry. Ensure the revised Agreement has an effective date.
  - B. Update the Type of Activity Section, to ensure the activity or purpose for renting the Center is more clearly explained by the renter, avoiding non-specific general language such as “gathering” to describe the type of activity.
  - C. Revise the PRCS Center Usage Agreement to include a payment breakdown section, i.e. rental charges, clean up charges, etc. to ensure clarity of rental charges. Ensure the payment section indicates if the rental rate charged is for a COJ employee or non-COJ employee.
  - D. Please provide a copy of the updated agreement. Provide verification the updated agreement has been discussed and/or distributed to PRCS employees.

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### **Misuse of JEA Resources and Falsification of Time and Attendance Records By A JEA Employee (2017-0005)**

1. Establish written policies and procedures regarding obtaining reimbursement and/or restitution from employees, who have obtained money or goods from JEA through fraud and/or theft, prior to separating the employee from JEA.
2. Provide an update concerning the request for reimbursement of overpaid compensation to include verification of recovery.

**OFFICE OF INSPECTOR GENERAL**  
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