



# **OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE**

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

## **ANNUAL REPORT**

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**January 1, 2025 through December 31, 2025**

**Presented to the Citizens of Jacksonville  
January 13, 2026**



## OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE

January 13, 2026

Citizens of Jacksonville,

As another calendar year ends, I would like to present the 2025 Annual Report for the Jacksonville Office of Inspector General (OIG). My four-year term appointment will come to an end in March of this year. I have requested and was granted another four-year term by the Inspector General Selection and Retention Committee.

I am very proud of our office's work this year and feel our efforts demonstrated a fully staffed and functioning OIG. When I was appointed to this position four years ago, I promised the community that this office would foster effective and efficient government through oversight and process improvement.

During the year we received 108 complaints that were opened for review and closed with dispositions, we received additional emails and web submissions that were referred to MyJax and 393 emails that were reviewed, assessed, and filed for intelligence. Our investigative activity identified close to 5 million dollars in unnecessary costs.

Our outreach program has significantly strengthened our partnership with the Mayor and the City Council. Both have shown consistent openness to our efforts to advance transparency and efficiency, recognizing the value of our independent oversight. Our recommendations for change and process improvement were predominantly accepted and implemented.

As the city expands, the demand for accountability will rise, and our office remains dedicated to ensuring that the citizens of this great city can trust their tax dollars are being spent appropriately.

Building public trust in government is a challenge our office faces daily with commitment and determination. Our mission is carried out by a dedicated team of professionals who embody our core values: integrity, accountability, objectivity, respect, and professionalism.

The OIG understands our mission is accomplished through collaboration and partnership with Jacksonville's consolidated government and its citizens. We are committed to strengthening these relationships while actively seeking opportunities to detect and prevent fraud, waste, and abuse.

Thank you for your continued support and we look forward to a productive and efficient new year.

Regards,

Matthew J. Lascell  
Inspector General  
Office of Inspector General

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# MISSION STATEMENT

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

Offices of Inspector General are entrusted with fostering and promoting accountability and integrity within government. The **Office of Inspector General (OIG) for the City of Jacksonville (COJ)** was created to provide independent oversight of publicly funded activities. Responsibilities include reviewing and evaluating internal controls to protect the Consolidated Government's resources against waste, fraud, inefficiency, mismanagement, misconduct, and other abuses.

## VISION STATEMENT

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

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### 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.

### STRATEGIC GOALS

*(Goals for Fiscal Years 2018-2026)*

**Goal 1:** Focus on increasing the efficiency and effectiveness of government to ensure the Consolidated Government serves as a good steward of the funds provided by the citizens of Jacksonville.

**Goal 2:** Ensure effective and appropriate oversight of the procurement process throughout the Consolidated Government, from bid development through contract execution.

**Goal 3:** Conduct outreach to the Consolidated Government and the citizens of Jacksonville to solicit input on ways to increase the efficiency and effectiveness of the Consolidated Government while educating all stakeholders on our office.

**Goal 4:** Maintain a team of high performing experts in investigations, audits, and contract oversight through continuing education and professional certifications.

## OIG HISTORY

The Office of Inspector General began operations in October 2014 to provide independent oversight of publicly funded activities. Initially, oversight jurisdiction was limited to the City of Jacksonville (COJ) government and did not include the constitutional officers or independent agencies that also comprise the consolidated government.

Voters passed a Charter Referendum in March of 2015 to expand the OIG's jurisdiction from the core City of Jacksonville departments, officials, and employees to include all the Consolidated Government, effective January 1, 2016.

### OVERSIGHT



#### City Government:

- Office of the Mayor
- City Council
- All City Departments and Offices

#### Constitutional Officers:

- Property Appraiser
- Supervisor of Elections
- Tax Collector
- JSO (Non-Sworn)
- Clerk of the Courts

#### Independent Agencies and Authorities:

- JEA
- Jacksonville Transportation Authority
- Jacksonville Aviation Authority
- Jacksonville Port Authority
- Jacksonville Housing Authority
- Jacksonville Housing Finance Authority
- Jacksonville Health Facilities Authority
- Downtown Investment Authority
- Duval County School Board
- Kids Hope Alliance

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## FISCAL YEAR FUNDING

The Fiscal Year 2025 total approved budget was \$1,612,739, comprising operating expenses, training, and supplies.

The approved budget for Fiscal Year 2026 (\$1,541,130) decreased by \$71,609 due to City of Jacksonville budget cuts.

The Office of Inspector General has oversight of \$9.2 billion\* and oversight of Consolidated Government employees, which includes employees of City Government, Constitutional Officers, and Independent Agencies.

*\*Budget Information from the COJ Council Auditor's Office Report #896, issued November 12, 2025. Employees of Duval County Schools were not included.*

## OIG STAFF EXPERIENCE

To ensure success in accomplishing the mission of “*Enhancing Public Trust in Government Through Independent and Responsible Oversight*,” the OIG hires qualified individuals who not only reflect the community's diversity but also possess the skills, abilities, and experience required for their roles on the OIG team. Staff members have backgrounds and academic degrees in investigations, law enforcement, auditing, public administration, and financial analysis. In addition, the OIG staff hold the following certifications and professional memberships:

### Certifications:

- Certified Inspector General
- Certified Inspector General Investigator
- Certified Inspector General Auditor
- Certified Government Auditing Professional
- Notary Public
- Certified Fraud Examiner
- Florida Certified Contract Manager
- COJ Certified Contract Administrator

### Professional Memberships

- Association of Inspector General (National Chapter)
- Association of Inspector General (Florida Chapter)
- Fraud Prevention Association
- National Institute of Government Procurement
- Institute of Internal Auditors
- International Association of Financial Crimes Investigators (IAFCI)

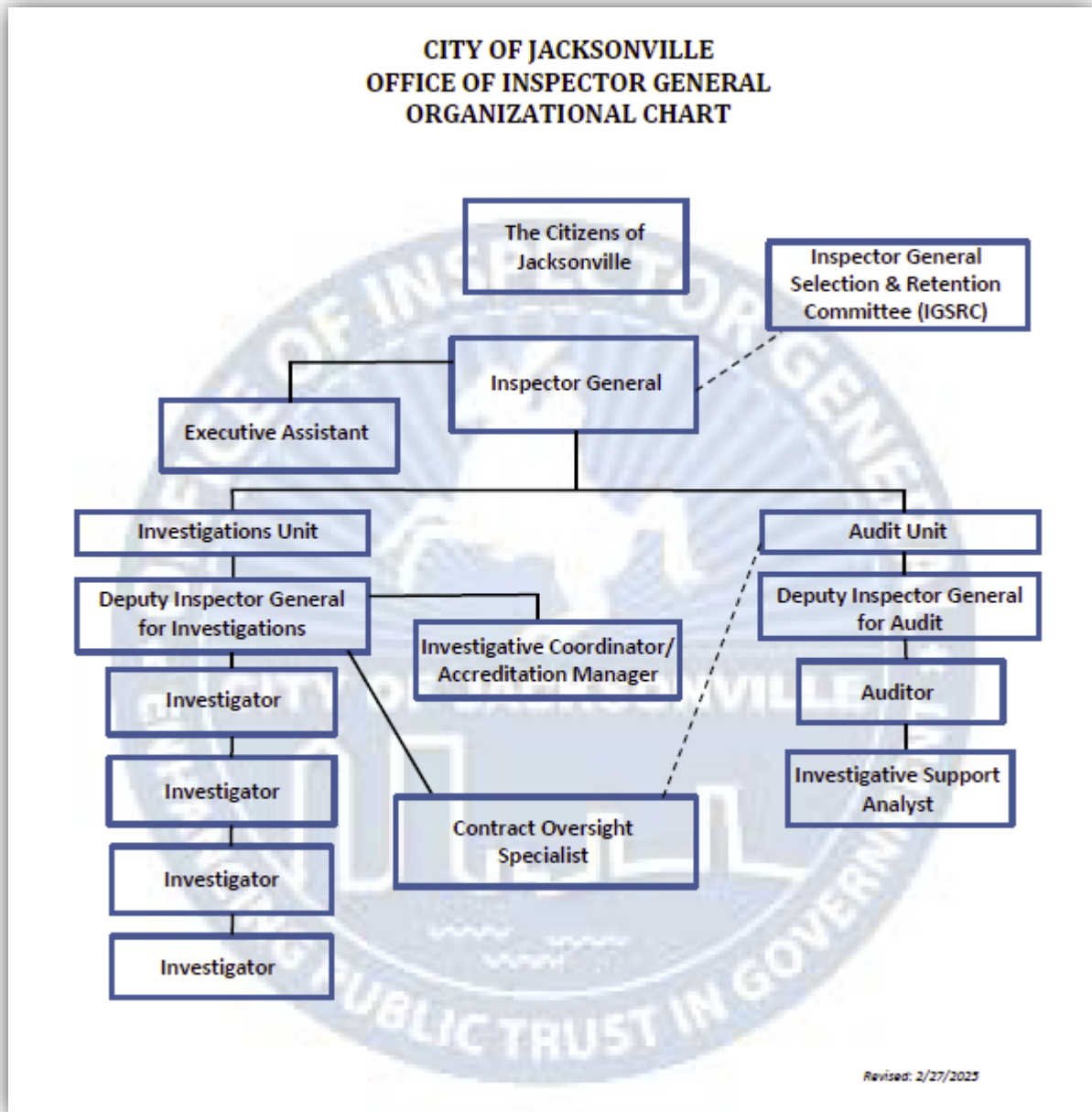
## INSPECTOR GENERAL SELECTION AND RETENTION COMMITTEE

Sec. 602.305, *Ordinance Code*, provides for the Inspector General (IG) selection by the Inspector General Selection and Retention Committee (Committee). This seven-member Committee is responsible for decisions on the IG's selection and retention. The Committee's IG selection is subject to confirmation by the City Council. The role of the Committee is set out in Sec. 602.305, *Ordinance Code*. The Committee's members are set forth as follows:

| COMMITTEE MEMBERS                            | NAME (2025)  | DESIGNEE                                      |
|--|--|---|
| President of the Jacksonville City Council   | Kevin Carrico<br><i>Randy White (former)</i>                                     | Chris Miller, Council Member                  |
| State Attorney of the Fourth Judicial Court  | Honorable Melissa Nelson   | Steven Siegel, First Assistant State Attorney |
| Chair of the Jacksonville Ethics Commission  | Erich Freiberger ( <i>IGSRC Chair 1/1/2025 – 6/30/2025</i> )                     | N/A   |
| Chair of the Jacksonville TRUE Commission    | Lieutenant Colonel Keshan Chambliss ( <i>IGSRC Chair 7/1/2025 – 12/31/2025</i> ) | N/A   |
| Public Defender of the Fourth Judicial Court | Honorable Charlie Cofer  | Owen Schmidt, Director of Circuit Court       |
| Chief Judge of the Fourth Judicial Circuit   | Honorable Chief Judge Day  | Cecilia Birk, Court Counsel                   |
| Mayor of the City of Jacksonville            | Honorable Donna Deegan   | Karen Bowling, Chief Administrative Officer   |

## ORGANIZATIONAL CHART

The OIG is currently comprised of the Investigations Unit and Audit Unit. The office is currently budgeted for 12 full-time positions. As of October 2, 2023, all 12 positions were filled.



## REPORTING POLICY

The OIG accepts complaints of potential fraud, waste, abuse, and mismanagement relating to the City of Jacksonville, its Constitutional Officers, its Independent Agencies and Authorities, and contractors/vendors doing business with the Consolidated Government. The information is reviewed and assessed for potential violations of governing laws, rules, policies, and procedures to determine appropriate handling.

**Methods of reporting to the OIG are as follows:**

**Hotline:** (904) 255-5800

**Email:** [InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)

**Web:** [www.jacksonville.gov/oig](http://www.jacksonville.gov/oig)

**Mail:** Office of Inspector General  
City of Jacksonville  
231 E. Forsyth Street, Suite 470  
Jacksonville, FL 32202

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## WHISTLE-BLOWER PROTECTION

The State of Florida's Whistle-blower's Act, Sections 112.3187 – 112.31895, *Florida Statutes*, protects current or former employees, applicants for employment, and independent contractor employees from retaliatory acts associated with the disclosure of:

- 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 that creates and presents a substantial and specific danger to the public's health, safety, or welfare; or
- 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.

The City of Jacksonville also provides for whistleblower protection in Part 5, Chapter 602 of the *Ordinance Code*. In addition to investigating whistle-blower allegations of fraud, waste, and abuse, the OIG is designated as the appropriate local official responsible for reviewing allegations from individuals seeking whistle-blower protection and for granting or denying whistle-blower status.



## OUTREACH AND PREVENTION

The Office of Inspector General (OIG) has energized the Outreach Program to increase awareness of its mission and promote honesty, accountability, and efficiency throughout the City of Jacksonville (COJ). Since Inspector General Lascell's appointment in March 2022, the OIG has placed strong emphasis on outreach presentations and ensures that attendees are aware of their role in deterring, detecting, and disclosing wrongdoing and mismanagement, whether they are an employee, former employee, vendor/contractor, or member of the public. The OIG has presented to:

|   |  |
|---|--|
| COJ Departments and Offices                             | US Attorney, Middle District of FL   |
| COJ New Employee Orientation                            | 4th Judicial District State Attorney   |
| Independent Agencies and Authorities                    | TRUE Commission  |
| Florida State Agencies and Departments                  | Chamber of Commerce  |
| Jacksonville Sheriff's Office, Sheriff's Watch          | Risk Management Division   |
| Local Colleges  | Office of the Ombudsman  |
| DCPS School Board Working Group                         | Chief of Procurement   |
| Fraud Prevention Association                            | Florida Department of Education  |
| Office of Consumer Affairs                              | Human Rights Commission  |
| North Florida Consumer Council                          | Association of Inspectors General  |
| U.S. Department of Agriculture, OIG                     | Federal Bureau of Investigation  |
| Boards and Commissions CPAC - Greater Arlington Beaches | Boards and Commissions Citizens Planning Advisory Committee (Districts and Urban Core) |

The OIG will continue to focus on outreach to ensure all City of Jacksonville employees, Independent Agencies and Authorities, and the citizens of Jacksonville are familiar with our policies and programs.





**REPORT  
FRAUD,  
WASTE,  
& ABUSE**

City of Jacksonville  
Office of Inspector General  
**HOTLINE**  
**(904) 255-5800**  
InspectorGeneral@coj.net

**What to Report:**

-  Violations of COJ policies and procedures
-  Theft and misuse of government property
-  Contract, procurement, and grant fraud
-  Mismanagement and waste of funds

**How to Report:**

-  **CALL THE HOTLINE**  
(904) 255-5800
-  **SEND AN EMAIL**  
InspectorGeneral@coj.net
-  **FILL OUT FORM ONLINE**  
coj.net/OIG
-  **MAIL OR FAX A WRITTEN COMPLAINT**  
City of Jacksonville  
Office of Inspector General  
231 E. Forsyth Street  
Suite 420  
Jacksonville, FL 32202  
Fax: (904) 255-5813

**SPEAK UP!**  
YOUR VOICE MATTERS.



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## **INVESTIGATIONS UNIT**

The Investigations Unit of the Office of Inspector General (OIG) conducts and coordinates inquiries to detect, prevent, and eliminate fraud, waste, and abuse within the Consolidated Government. These investigations address potential violations of Florida Statutes, the Ordinance Code, and applicable government policies.

The Unit investigates matters involving government officials, employees (excluding sworn personnel), vendors, contractors, and consultants. Cases may originate from internal reports, citizen complaints, agency referrals, or hotline tips. Potential criminal violations are referred to the appropriate authorities, including the State Attorney's Office for the Fourth Judicial Circuit and the U.S. Attorney's Office for the Middle District of Florida.

All investigations adhere to the Principles and Standards for Offices of Inspector General (Green Book), ensuring quality and integrity.

### **Misconduct Allegations**

The Unit reviewed how Independent Agencies and Authorities handled allegations of misconduct.

Based on a review of each agency's policies and procedures and interviews with relevant personnel, each agency mainly had sufficient policies, procedures, and practices. However, the OIG made several recommendations for each agency to strengthen its existing policies and procedures. During the management review, some of these Independent Agencies and Authorities sought OIG advice and training and proactively made changes to enhance their policies and procedures. Additionally, based on a relevant legal opinion provided by the Office of General Counsel, the OIG recommended that the City Council modify Section 602.303(k) of the City of Jacksonville Ordinance Code to clarify who must report certain types of misconduct to the OIG.

Subsequently, the City Council voted unanimously to amend the ordinance and require all city employees and those doing business with the City to report fraud, waste, and abuse. One exception to the ordinance was JSO employees, who are required to report allegations of criminal activity to the Integrity Unit.

### **Safety and Crime Reduction Small Grant Program**

The Unit reviewed the Safety and Crime Reduction Small Grant Program. The legislation allocated \$330,000 from the Safety and Crime Reduction Contingency Account and authorized grant agreements with non-profit organizations. The Safety and Crime Reduction Commission recommended and approved forty organizations to implement programs to reduce crime throughout Duval County. Additionally, an agreement was made with the Nonprofit Center of

Northeast Florida, Inc., to provide compliance training for these organizations. The training was intended to help organizations with budgeting and ensure compliance with grant award requirements.

According to the Division of Grants and Contract Compliance (DGCC), the process for verifying an organization's annual budget relied solely on the information the organization provided in its application. The verification process did not involve any COJ evaluators. As a result, no independent assessment was conducted to validate the accuracy of the organization's annual budget responses. As a result, the responsibility for ensuring that the \$75,000 budget criterion was correct fell solely on the applicant.

The Unit determined that two organizations received grant funds totaling \$16,440; however, their IRS Form 990 filings reported expenditures that significantly exceeded the \$75,000 threshold. Thirty-two organizations received grant funds totaling \$256,800; however, they could not provide supporting documentation of completed background checks on their staff and volunteers

who interacted with juveniles, youth, and vulnerable adults.

The Unit recommended several corrective actions, and the DGCC responded positively to the report.

## **Public Assistance Program Review**

The Unit conducted a program review of the 2023-2024 Short-Term Rent, Mortgage, and Utility Assistance (STRMU) Housing of People with AIDS (HOPWA) cycle for fiscal year 2024. The primary objective of the review was to propose actionable recommendations to enhance the program's procedures, prevent recipients from circumventing the process, and ensure that assistance is allocated effectively to those in need. In addition, the review focused on identifying recipients who violated program guidelines, identifying avoidable costs, and verifying whether their actions affected program efficacy and the community served.

The Unit collaborated with the Neighborhoods Department, which administered the grant. A review of the data revealed that sixty-five recipients exceeded the program's maximum assistance duration of twenty-one weeks without documentation of a waiver. An additional review showed that of 65 recipients, 55 had submitted erroneous information about their prior receipt of STRMU HOPWA assistance within the last 12 months. Of the 65 recipients, 15 exceeded the program's maximum assistance duration of 21 weeks. These recipients indicated in their applications that they had previously received HOPWA program support.

The OIG's data analyst reviewed the data and determined \$326,335.77 in assistance was disbursed to 55 recipients who had exceeded the program's maximum assistance duration of 21 weeks without the requisite documentation of a waiver. If assistance payments had been capped at 21 weeks, they would have been eligible for only \$218,493.88 based on their average weekly disbursement. The result was approximately \$116,169.89 in excess payments.

## Unreported Income by JHA Tenants

The Unit initiated a review to determine whether the Operations Compliance Department (OCD) within the Jacksonville Housing Authority (JHA) adhered to its internal policies on program fraud and abuse involving families who failed to report their income in JHA programs. The review focused on referrals received, closed, and identified by JHA as program fraud or abuse, specifically, unreported income exceeding \$2,000 from March 2023 through April 2025. The Unit determined that multiple policy violations occurred, fraud was unreported, and debts were uncollected.

As a result of the OIG's review, JHA sent three referrals totaling \$16,546 to a collections agency and was in the process of sending ten more referrals totaling \$54,577, in accordance with their respective policies. Collectively, JHA has sent and will send 13 referrals totaling \$71,123 to the collections agency.

## Contract Oversight

Contract oversight safeguards public resources by ensuring vendors deliver on their commitments, on time and at a fair cost. Strong monitoring deters fraud, waste, and abuse, while promoting transparency and accountability. Effective oversight also drives efficiency by identifying performance issues early and ensuring taxpayer dollars are used responsibly and strategically.

This year, the OIG Contract Oversight component conducted several contract reviews. These reviews focused on requests for proposals at the Jacksonville Transportation Authority, a renovation project at the Jacksonville Aviation Authority, a contract awarded by the City of Jacksonville, a program review for the Jacksonville Small and Emerging Business Division, and an invitation to bid at JAXPORT.

In the coming year, the OIG will focus on strengthening the unit's capabilities and reach.

## Discovered Costs

The total costs that the OIG Investigations Unit discovered during 2025 are as follows:

- Identified Costs: \$537,736.23
- Questionable Costs: \$2,868,823.92
- Recovered Costs: N/A
- Avoidable Costs: \$1,363,846.59
- **Total: \$4,770,406.74**

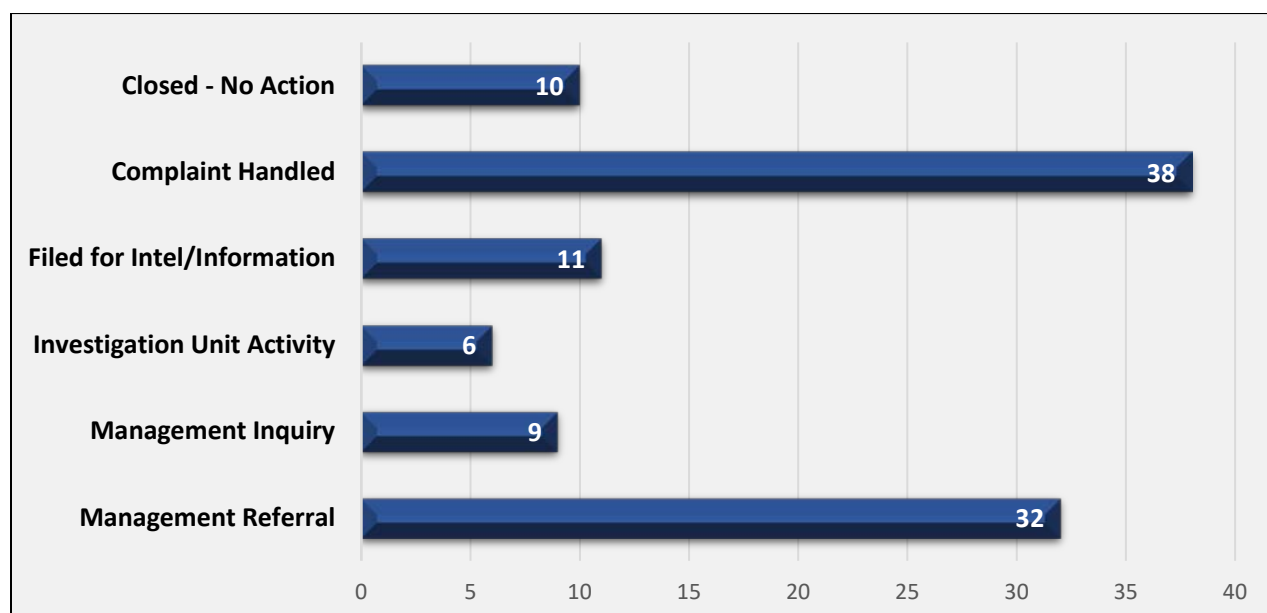
## Intake of Complaints

The term complaint refers to any accusation of a specific violation of any law, rule, policy, or procedure against any Consolidated Government or Independent Agency and Authority employee or a contractor/sub-contractor employee, made either verbally or in writing, by a citizen, employee, or anonymous source.

During the 2025 calendar year, the Office of Inspector General:

- received a total of 108 complaints via electronic public submission or email that were open for review and closed with dispositions;
- received three complaints that were referred to MyJax;
  - Due to the implementation of new case software and public submission complaint filtering, the number of complaints that OIG referred to MyJax in 2025 has been reduced by 142 (145 MyJax referrals in 2024)
  - OIG has provided MyJax information directly in the electronic public submission complaint form to assist citizens with their complaint direction and reduce OIG time and resources spent on MyJax referrals
- Received an additional 393 emails that were reviewed, assessed, and filed for information or spam
  - This category has been reduced by 308 (701 in 2024)

## Dispositions:



# AUDIT UNIT

## About the Audit Unit

The Audit Unit of the Jacksonville OIG plays a vital role in promoting integrity, accountability, and efficiency throughout the City of Jacksonville. As one of the three core functions of the OIG, alongside Investigations and Contract Oversight, the Audit Unit provides independent, objective assurance designed to strengthen the City's operations and safeguard public resources.

Through a systematic and disciplined approach, the Audit Unit evaluates the effectiveness of internal controls, identifies opportunities to improve processes, and assesses whether City agencies are operating in accordance with laws, policies, and sound business practices. Our work focuses on helping City leadership make informed decisions, reducing the risk of fraud, waste, and abuse, and ensuring that taxpayer dollars are managed responsibly.

In carrying out its mission, the Audit Unit conducts risk-based audits, follow-up reviews, data-driven analyses, and special projects referred by the Inspector General. Each engagement is performed in accordance with the *International Professional Practices Framework for Internal Auditing*, ensuring that all work upholds the highest standards of integrity, objectivity, confidentiality, and professionalism.

By providing transparent, evidence-based recommendations, the Audit Unit supports stronger government performance and helps ensure that Jacksonville's residents receive efficient, ethical, and effective public services.

## Audit Unit Year in Review

This year, the Audit Unit completed high-impact audits that strengthened accountability, improved service delivery, and enhanced internal controls across key City operations.

### IT Asset Inventory Control Audit

**Focus:** Accuracy and reliability of laptop and desktop inventory for assets distributed and managed by the City's Technology Solutions Department (TSD).

#### **Key Findings:**

- Inventory data in Tivoli and Microsoft Intune did not match for most devices.
- 24 procured devices were missing from the inventory system.
- No defined system of record or formal reconciliation process.

**Impact:** Increased risk of loss, inaccurate reporting, and inefficiency.

**Outcome:** Recommended establishing Tivoli as the system of record, performing regular reconciliations, strengthening SOPs, requiring timely data entry, and improving monitoring.

#### **Animal Care & Protective Services Emergency & High-Priority Calls Audit**

**Focus:** Compliance with response-time standards and timeliness of call transfers for emergency and high-priority calls to ACPS.

**Key Findings:**

- 109 compliant, 69 non-compliant, and 22 undeterminable cases out of 200 reviewed.
- Some calls took over 24 hours, and up to 43 days, to appear in the Chameleon case management software.

**Impact:** Delays and inconsistent documentation affected ACPS's ability to respond efficiently to urgent cases.

**Outcome:** Recommended clarifying response-time standards, tightening documentation controls, setting performance expectations for call transfers, and implementing real-time monitoring tools.

#### **Jacksonville Main Public Library Conference Services Audit**

**Focus:** Compliance with SOPs for Certificates of Insurance (COIs), Facility Use Agreements (FUAs), and payment requirements for event rentals.

**Key Findings:**

- FUAs were executed and payments collected, but 10 events violated payment deadline requirements.
- 23 COIs were non-compliant, late, or lacked proper approval from Risk Management.

**Impact:** Late payments increased financial risk and non-approved COIs exposed the City to potential liability.

**Outcome:** Recommended tightening internal controls, enforcing payment deadlines, clarifying SOP gaps, and strengthening COI approval procedures.

#### **Cornerstone Special Education Compliance Audit**

**Focus:** Whether the nonprofit performed its contracted services and maintained required documentation as detailed in the service contract.

**Key Findings:**

- Under the former CEO, administrative documentation was incomplete or missing, including training logs, observation rubrics, and meeting records.

- Client files lacked required progress monitoring reports and documentation of one-on-one consultations.

**Impact:** The OIG could not verify that all contracted services were delivered.

**Outcome:** Recommended establishing standardized SOPs and a comprehensive document retention system to ensure future compliance and audit readiness.

#### **Duval County Property Appraiser Internal Control and Data Security Compliance Review Audit (2024)**

The Audit Unit completed an internal control attestation to confirm the Property Appraiser's compliance with data security requirements in its MOU with FLHSMV. The audit reviewed security policies, procedure approvals, and system safeguards supporting the homestead exemption verification process.

The review found that neither applicants nor staff directly access FLHSMV data and that all required technological and administrative controls are in place. TSD maintains the environment with appropriately credentialed personnel.

No deficiencies were identified, and the Audit Unit concluded that the Property Appraiser fully met all internal control and data protection requirements under the MOU.

#### **Duval County Property Appraiser Internal Control and Data Security Compliance Review Audit (2025)**

The Audit Unit again reviewed the Property Appraiser's compliance with the data security requirements in its MOU with FLHSMV. The assessment confirmed that appropriate internal controls still remained in place, and there were no deficiencies identified.

### **Audit Unit's Focus for the Upcoming Year**

In Fiscal Year 2026, the Audit Unit will continue advancing the OIG's mission of strengthening accountability, integrity, and transparency across the City of Jacksonville. Guided by our annual risk assessment and informed by emerging trends in City operations, this year's plan reflects a strategic mix of high-impact audits, compliance-focused reviews, and targeted follow-ups designed to safeguard public resources and enhance the efficiency of government programs.



## **Carryover Audits**

Two previously scheduled audits will continue into Fiscal Year 2026:

### **Opioid Settlement Proceeds Grants Program**

With the program now completing a full year of operations, the Audit Unit will assess the controls governing grant eligibility determinations, monitoring practices, and the achievement of funded outcomes. Given the more than \$4.6 million awarded in FY25, this review will play a critical role in ensuring responsible stewardship of opioid settlement dollars.

### **JTA Tuition Reimbursement Program**

The Audit Unit will conclude its review of JTA's tuition reimbursement processes, focusing on employee eligibility, supporting documentation, and the timeliness and accuracy of payments.

## **Follow-Up Reviews**

There is one previous audit that the Audit Unit will follow up with its finding's recommendations:

### **Career Development Program**

Approximately 18 months after the initial audit, which identified issues with documentation, repayment tracking, and internal controls, the Audit Unit will conduct a follow-up to evaluate the City's corrective actions. The timing aligns with academic cycles and allows for a more meaningful assessment of implemented changes.

## Data Analytics Unit Overview

The Office of Inspector General's Data Analytics Unit supports audit and investigative functions by applying data-driven techniques to identify trends, anomalies, and risk indicators across the City and wherever City-funds flow. The unit conducts targeted analyses that enhance oversight, inform investigative priorities, and strengthen the detection of fraud, waste, and abuse. During 2025, the Data Analytics Unit completed several analytic reviews at the request of the Investigations Unit, including examinations of federally funded housing assistance and public-school athletic funding.

### **HOPWA: Analysis of Duval County Administered HUD Funding 2025**

In 2025, the Data Analytics Unit conducted an analysis of Housing Opportunities for Persons with AIDS (HOPWA) program data at the request of the Investigations Unit. The review focused on identifying recipients who exceeded the federal statutory limit of 21 weeks of short-term rent, mortgage, and utility assistance within a 52-week period. Analysis of recipient-level data showed that 55 of 133 HOPWA recipients (approximately 41 percent) received assistance beyond the allowable limit. These overages resulted in an estimated \$116,169.89 in excess payments, with recipients averaging more than 11 weeks of assistance beyond what program rules permit. The results indicate that noncompliance was both widespread and, in some cases, significant, pointing to potential weaknesses in monitoring, verification, and coordination among multiple program sponsors. The analysis highlights an elevated risk of waste and misuse of federally funded housing assistance and underscores the need for stronger controls to ensure program integrity and equitable distribution of limited resources.

### **DCPS Athletic Funding: Analysis of Vendor-Linked Expenditures 2025**

In 2025, the Data Analytics Unit analyzed Duval County Public Schools (DCPS) athletic funding in response to concerns raised by the Investigations Unit about a potential conflict of interest involving a vendor used for athletic-related purchases. The review examined whether a relationship existed between school-level athletic funding allocations and debit expenditures made to T5 Sportswear & Promotions, a vendor owned by the spouse of a DCPS employee involved in athletic funding oversight. Using multi-year debit transaction data and historical athletic funding records, the analysis identified a moderate positive correlation between athletic-related spending and funding allocations across schools, which became stronger when focusing on the highest-funded schools. While the analysis did not establish causation or determine misconduct, the observed correlation suggests that schools with higher spending activity tended to receive greater athletic funding. These results highlight potential risks in vendor relationships and funding decision processes and support the need for further investigation to assess internal controls, conflict-of-interest safeguards, and the integrity of athletic funding allocation practices.



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**OFFICE OF INSPECTOR GENERAL**  
**City of Jacksonville**  
**231 East Forsyth Street, Suite 470**  
**Jacksonville, FL 32202**

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**Report Fraud, Waste, and Abuse**  
**(904) 255-5800**  
**InspectorGeneral@coj.net**  
**[www.jacksonville.gov/oig](http://www.jacksonville.gov/oig)**