

# Office of Inspector General City of Jacksonville, Florida



## Management Review Review of Independent Agencies/Authorities Handling of Certain Misconduct Allegations 2024-0046

January 31, 2025

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Matthew J. Lascell  
Inspector General

## Executive Summary

In August 2024, the Office of Inspector General self-initiated a management review to determine how the Jacksonville Aviation Authority, Jacksonville Electric Authority, Jacksonville Port Authority, and Jacksonville Transportation Authority handled allegations of contract mismanagement (\$5,000 or more), fraud, theft, bribery, and other law violations.

Based on a review of each agency's policies and procedures and interviews with relevant personnel, each agency had mostly sufficient policies, procedures, and practices. However, the OIG has several recommendations for each agency to strengthen its existing policies and procedures. It should also be noted that during the management review, some of these Independent Agencies and Authorities sought advice and/or training from the OIG and proactively made changes to strengthen their existing policies and procedures.

Additionally, based on a relevant legal opinion provided by the Office of General Counsel, the OIG recommends that the City Council review Section 602.303(k), City of Jacksonville Ordinance Code, and clarify who must report certain types of misconduct to the OIG.

## Background

Section 602.303(k), City of Jacksonville (COJ) Ordinance Code states that:

“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;”

During an earlier OIG investigation, it was discovered that a Consolidated Government employee had been suspected of committing one of the offenses listed in Section 602.303(k); however, their employer, one of COJ's Independent Agencies and Authorities, had failed to notify the OIG.<sup>1</sup> In response, the OIG reiterated these reporting requirements to all COJ Departments and Independent Agencies and Authorities in a March 22, 2024, e-mail.

For this management review, the OIG selected four prominent Independent Agencies and Authorities, none of which were involved with the above-mentioned OIG investigation.

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<sup>1</sup> This investigation was subsequently referred to the Office of the State Attorney for the Fourth Judicial Circuit for consideration of criminal prosecution.

## Issue

How do certain Independent Agencies and Authorities handle allegations of contract mismanagement (\$5,000 or more), fraud, theft, bribery, and other law violations?

## Records Reviewed

### Section 602.303(k), Legal Opinion

As part of this management review, the OIG requested the Office of General Counsel (OGC) provide a legal opinion to clarify (1) who (besides the Mayor) was required to notify the OIG of the offenses specified in Section 602.303(k), COJ Ordinance and (2) whether the \$5,000 threshold mentioned only applied to contract mismanagement allegations.

According to the OGC's legal opinion, the "Officials of any office, agency, department, or part of the entire Consolidated Government" referred to "appointed officials" and "public officials," as defined in Section 602.201, COJ Ordinance Code. While "appointed officials" are individuals appointed to a board, commission, or authority, "public officials" contain a variety of positions, including any individual "whose title under civil service is exempt or unclassified,"<sup>2</sup> such as part-time and temporary employees, executive assistants, and elected officials. Based on this opinion, while Section 602.303(k) requires a wide range of positions to report the specified offenses to the OIG, it does not include all City employees.

In addition, the OGC legal opinion advised that the \$5,000 threshold mentioned in Section 602.303(k), COJ Ordinance only applied to contract mismanagement allegations. Therefore, all suspected fraud, theft, bribery, and other law violations should be reported to the OIG, no matter the dollar value involved.

### Review of Independent Agencies' and Authorities' Responses

The OIG sent all four Independent Agencies and Authorities the same questionnaire with instructions to provide all relevant policies and procedures. Based on their responses, the OIG had the following observations:

- All four Independent Agencies and Authorities had at least some relevant policies and procedures. This included policies and procedures for reporting allegations through various methods (e.g., in-person or anonymously through a dedicated hotline).
- Three Independent Agencies and Authorities had relevant policies and procedures that mandated employees report known or suspected allegations. The other agency noted this requirement in its written responses to the OIG.

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<sup>2</sup> According to the OGC legal opinion, all the relevant positions are listed in Article 17, Section 17.06, COJ Charter. The positions range from specific positions within each Constitutional Office to tennis professionals employed "within the parks and recreation department."

- Some Independent Agencies and Authorities did not say who or what department was responsible for investigating these types of allegations or they had conflicting information.
- Two Independent Agencies and Authorities did not have policies or procedures that indicated who would be notified of the investigation's findings, including any outside agency, such as law enforcement, or their respective board. One agency noted that the decision to refer investigative results to law enforcement or regulatory authorities would be made after consultation with its senior management and legal counsel.
- None of the Independent Agencies and Authorities addressed the requirement to notify the OIG of the offenses specified in Section 602.303(k), COJ Ordinance. One agency noted that cases involving "misuse or loss exceeding \$5000 or Whistle-blower violations may be referred to the local Inspector General's Office."
- Of the four Independent Agencies and Authorities, only one received allegations from October 1, 2022, through August 28, 2024, which included offenses specified in Section 602.303(k), COJ Ordinance. The allegations were handled and investigated by the agency.

### Interviews

After reviewing each Independent Agencies' and Authorities' responses, the OIG interviewed relevant personnel (one from each agency) to obtain additional information as needed.

Three of the four individuals said they would be aware of any allegations noted in Section 602.303(k), COJ Ordinance Code being received, with two responsible for investigating such allegations. The other individual would review the outcome of such investigations.

The last individual managed their agency's complaint hotline but would refer the relevant allegations to other employees for investigation. According to them, there was not a central person in their agency who would be made aware of these allegations or their outcomes.

One of these individuals received the OIG's March 22, 2024, e-mail and shared it with their subordinates and the agency's senior management. Two individuals were not provided with the March 22, 2024, e-mail from their agency. One individual did not recall receiving the March 22, 2024, e-mail from their agency.

Only one of the four was familiar with Section 602.303(k), COJ Ordinance Code. However, one individual said while they were "not intimately" familiar with Section 602.303(k), COJ Ordinance Code they knew "the gist of the requirements."

## Recommended Corrective Actions

The OIG recommends the Jacksonville Aviation Authority, Jacksonville Electric Authority, Jacksonville Port Authority, and Jacksonville Transportation Authority:

1. Review their relevant policies and procedures and include the following, if not already present:
  - a. Require employees to report known or suspected misconduct allegations to a specific department or position.
  - b. Specify which department or position will investigate the allegations and who within the agency will be notified of their findings.
  - c. Advise when outside agencies (such as law enforcement) and/or their respective boards should be notified of their findings.
  - d. Incorporate the reporting requirements to the OIG per Section 602.303(k), COJ Ordinance Code, and ensure all employees are notified of this information.

In addition, the OIG recommends the City Council:

1. Revise Section 602.303(k), COJ Ordinance Code to require all individuals employed by any office, agency, department, or part of the entire Consolidated Government to report the offenses specified in this section to the OIG, whether known or suspected.

## Management's Response

All four Independent Agencies and Authorities, as well as the City Council President, were provided drafts of this report for comment and/or rebuttal to its findings and recommendations. All parties, except for Jacksonville Transportation Authority, either expressed no objections or advised they would incorporate the OIG's recommendations.

Jacksonville Transportation Authority advised they would not change their policies to remove the \$5,000 threshold to report to the OIG. This was despite being notified that Section 602.303(k), COJ Ordinance Code required them to report all relevant allegations regardless of the dollar amount (except for contract mismanagement) to the OIG.

All responses provided to the OIG are attached to this report.

## Inspector General Standards

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

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



**MICHAEL T. FACKLER**  
**GENERAL COUNSEL**  
**CITY OF JACKSONVILLE**

**OFFICE OF GENERAL COUNSEL**

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**MEMORANDUM**

**TO:** Matthew J. Lascell, Inspector General  
Rick Samples, Deputy Inspector General for Investigations

**CC:** Michael T. Fackler, General Counsel

**FROM:** Katelyn K. Johnston, Assistant General Counsel, Tort &  
Employment Department  
Sean B. Granat, Deputy General Counsel, Tort & Employment  
Department *SBG*

**RE:** Clarification on Reporting Requirements and Thresholds in  
Section 602.303(k), Ordinance Code

**DATE:** October 24, 2024

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**QUESTIONS:**

1. Who are the “Officials” required to notify the Inspector General of offenses specified in Section 602.303(k), Ordinance Code?
2. Does the \$5,000 threshold apply solely to possible mismanagement of a contract, or does it extend to other offenses mentioned in Section 602.303(k), Ordinance Code?

**BRIEF ANSWERS:**

1. The term “Officials” in Section 602.303(k) includes both “appointed officials” and “public officials” as defined in Section 602.201, Ordinance Code.
2. The \$5,000 threshold applies exclusively to possible mismanagement of a contract.

**DISCUSSION:**

Question 1: Definition of “Officials” as used in Section 602.303(k)

You inquired about the identity of the “Officials” mandated to notify the Inspector General regarding offenses detailed in Section 602.303(k), Ordinance Code. Section 602.303(k) provides that:

[t]he 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.

This section explicitly states that the notification requirement applies to “the Mayor and **any and all Officials of any office, agency, department, or part of the entire Consolidated Government.**” *Emphasis added.*

Section 602.201, Ordinance Code, provides definitions of words and phrases used in Chapter 602, Ordinance Code. This list of definitions includes two types of Officials: “appointed officials” and “public officials.” An “appointed official” is any person appointed to any board, commission, or authority. “Public official” means:

1. Members of the City Council and Council-appointed aides;
2. The Mayor and the Mayor’s appointed assistants and aides;
3. Chief Administrative Officer;
4. Head of an Executive Department, appointed by the Mayor and confirmed by the Council, which also includes the Executive Director of the Human Rights Commission;
5. Deputy director of an executive department, appointed by the Mayor and confirmed by the Council;
6. Chief of a division of an executive department, appointed by the Mayor and confirmed by the Council;
7. Administrative Aide to the Mayor, appointed by the Mayor under § 6.06 of the Charter;
8. Personal secretary to the Mayor, appointed by the Mayor under § 6.06 of the Charter;
9. Any individual whose title under civil service is exempt or unclassified.<sup>1</sup>

Section 602.303(k) places a reporting requirement on “any and all Officials of any office, agency, department, or part of the entire Consolidated Government.” Because of the broad language used to describe the affected group, and because this Section

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<sup>1</sup> Article 17, Section 17.06 of the Jacksonville Charter, attached as Exhibit 1, provides an extensive list of individuals who are exempt from civil service.

does not specifically reference either of the two types of officials defined in Section 602.201, the principles of statutory construction dictate that the reporting requirement of Section 602.303(k) applies to both appointed officials and public officials. Although the drafters of this section were aware of the narrower definitions of appointed officials and public officials contained in Chapter 602, they chose to use much broader language to describe the Officials subject to the reporting mandate. Thus, all individuals holding the positions named in the Section 602.201 definitions of “appointed officials” and “public officials,” as well as those individuals whose positions are exempt from civil service in Article 17, Section 17.06, Jacksonville Charter, are mandated to report certain conduct to the Inspector General.

#### Question 2: Application of the \$5,000 Threshold

You have also sought clarification on whether the \$5,000 threshold in Section 602.303(k) pertains solely to possible mismanagement of a contract or if it applies to other offenses listed in that section. That section specifies that the Mayor and any and all Officials must 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 legal violation that fall within the Inspector General’s jurisdiction. The Code itself, as well as several long-standing principles of statutory interpretation, dictate that the \$5,000 threshold is exclusive to the possible mismanagement of a contract.

A reading of the plain language of Section 602.303(k) leads to the conclusion that “misuse or loss exceeding \$5,000” applies only to possible mismanagement of a contract. Several canons of statutory construction also support this conclusion. For example, the Negative-Implication Canon, which provides that the expression of one thing implies the exclusion of others, suggests that the specification of the \$5,000 threshold applies only to the term “contracts” since the threshold does not extend to the other offenses mentioned. In addition, the Punctuation Canon provides that punctuation is a permissible indicator of meaning. Application of this canon further supports the reading that this condition applies solely to the specific offense of mismanagement of a contract, since the placement of the \$5,000 threshold in parentheses immediately follows “mismanagement of a contract.” Finally, the Last Antecedent Canon posits that a limiting clause or phrase should be applied only to the preceding words. In this context, the \$5,000 threshold directly modifies the “possible mismanagement of a contract,” further supporting that it does not extend to the other offenses listed.

Multiple rules of statutory construction each lead to the same conclusion: the \$5,000 threshold is exclusive to the possible mismanagement of a contract and all other violations listed in subsection (k) must be reported to the Inspector General regardless of the amount of loss involved.



## EXHIBIT 1 – Article 17, Section 17.06, Jacksonville Charter

### Section 17.06. Applicability of civil service system to employees of consolidated government.

The civil service provisions of this charter shall be applicable to all employees of the consolidated government except:

- (a) Officers elected by popular vote and persons appointed to fill vacancies in such elected offices.
- (b) Directors of departments, deputy directors, chiefs of divisions, managers of departments or divisions as defined by ordinance, the chief administrative officer, the undersheriff, and the council auditor.
- (c) Members of boards and commissions.
- (d) The following persons employed by the Duval County School Board, provided that those persons holding these positions on the effective date of this act shall continue under the civil service system until removed in accordance with the law and applicable civil service regulations:
  - (1) Superintendent of schools, chief of staff, regional superintendents, associate and assistant superintendents, chief information officer, administrative assistants to the superintendent, directors, supervisors and coordinators, specialists in administrative or educational services, and secretary to superintendent.
  - (2) All persons employed in positions which are required under general state law and implementing regulations which apply uniformly throughout the state to be filled by persons holding a teacher's certificate.
  - (3) Teachers aides as defined by s. 231.141, Florida Statutes, or as they may hereafter be defined, and who are employed by the Duval County School Board.
  - (4) Certified public accountants, and employees of the Duval County School Board divisions of finance or business affairs who are accountants holding a college degree or equivalent certificate in accounting, unless otherwise requested by such employee. Notwithstanding the provisions of subsection (d), employees subject to this paragraph on the effective date of this act may elect to discontinue their civil service status, without prejudice to requesting reinstatement at a later date.
- (e) Persons employed to conduct special inquiries or surveys or to perform special services.
- (f) Part-time and temporary employees.
- (g) The following persons employed within the Jacksonville Human Rights Commission and Equal Opportunity/Equal Access Office:
  - (1) Executive director of the Commission on Human Rights and Equal Opportunity/Equal Access.
  - (2) Community Outreach Officer.
- (h) Doctors, lawyers, legal assistants, administrators and investigators employed in the Office of General Counsel. Doctors, lawyers, legal assistants, and investigators shall receive protection from dismissal without cause as provided in the civil service and personnel rules and regulations at the request of the employee and if approved by the Civil Service Board. Upon approval of the request such employees are required to apply for membership in the city's pension plan.
- (i) The chief administrative officer of the Civil Service Board.
- (j) Mayor's aides and secretaries appointed under section 6.07.
- (k) Assistant council auditor, an administrative assistant to the council auditor, chief of legislative services, director/council secretary, assistant chiefs of legislative services, a records management officer, an information systems administrator, the secretary to the president of the council, chief of research, research assistant, the chief of public information, assistant, the chief of administrative services, the executive administrator, the administrative assistant to the director/council secretary, administrative assistant I to the chief of administrative services, administrative assistant II to the chief of administrative services, legislative assistant I, legislative assistant II, executive council assistants appointed by council members and employees of the Council Auditor who are accountants holding a college degree or equivalent certificate in accounting. Such accountants shall receive protection from

dismissal without cause as provided in the civil service and personnel rules and regulations at the request of the employee and if approved by the Civil Service Board.

- (l) Assistant information technology officers and information technology analysts provided that a person holding such position at the time of exemption from civil service may elect to retain civil service status for the duration of continuous employment in the position.
- (m) Executive Assistants as defined by ordinance.
- (n) The following persons employed by the JEA, in addition to employees appointed under section 21.07 and other persons as may be provided from time to time by any special act of the Legislature:
  - (1) One secretary to the managing director.
  - (2) One secretary to the chairman of the authority.
- (o) Legislative delegation secretary and coordinator.
- (p) Public communication officers as defined by ordinance.
- (q) All persons employed by the Downtown Investment Authority.
- (r) The following persons employed by the Duval County Housing Finance Authority:
  - (1) The executive director.
  - (2) One administrative assistant to the executive director.
  - (3) Housing finance specialists.
  - (4) Finance director.
- (s) The following persons employed by the clerk of the circuit and county court, provided that the persons holding these positions on October 1, 1989, will retain civil service status until removed in accordance with law and applicable civil service rules:
  - (1) The chief assistant clerk of the circuit and county court.
  - (2) The assistants to the clerk of the circuit and county court.
  - (3) The executive assistant to the clerk of the circuit and county court.
  - (4) Special Assistants to the Clerk of Courts.
- (t) All persons employed within Court Administration:
- (u) The following persons employed within the department of finance:
  - (1) Budget and Management Analysts.
  - (2) Investment Officers.
  - (3) Liability Claims Adjusters.
- (v) The following persons employed by the tax collector, provided that the persons holding these positions on the effective date of this section may elect to retain civil service status in the position until removed in accordance with law and applicable civil service rules or may elect to waive continued civil service status in the position while retaining all other civil service rights to which they have become entitled as a person in the classified civil service:
  - (1) The deputy assistants to the tax collector.
  - (2) The executive assistants to the tax collector.
  - (3) Chief assistant tax collector.

- (4) Assistants to the tax collector.
- (w) The executive director of the construction trades qualifying board.
- (x) The following persons employed within the parks and recreation department:
  - (1) Tennis professionals.
  - (2) County extension faculty.
  - (3) Extension adjunct agents.
- (y) Assistant management improvement officers.
- (z) The director of libraries of the library board of trustees, assistant director of libraries, and executive assistants of library services.
- (aa) The following persons employed by the office of the sheriff:
  - (1) One executive assistant to the sheriff.
  - (2) One executive assistant to the undersheriff.
  - (3) Up to one sheriff's aide.
  - (4) Chaplains, except that any person serving as a chaplain on January 1, 1997, may remain in the classified civil service.
  - (5) Up to 24 assistant division chiefs.
  - (6) Doctors of the Division of Health Services in the Sheriff's Department of Corrections.
  - (7) Corrections Mail Coordinators.
  - (8) Aviation Supervisor.
  - (9) Court Bailiff Supervisor.
  - (10) Corrections Bond Custodian.
  - (11) Accreditation Coordinators.
  - (12) Narcotics and Vice Account Administrator.
- (bb) The following persons employed by the Kids Hope Alliance:
  - (1) The executive director.
  - (2) Professional employees whose position requires a specialized certification or degree.
- (cc) The Executive Director and Administrator of the Tourist Development Council and other employees selected by the Executive Director and hired to assist the Tourist Development Council.
- (dd) The following persons employed by the supervisor of elections, provided that the persons holding these positions on July 1, 1996, shall receive protection from dismissal without cause as provided in the civil service and personnel rules and regulations:
  - (1) Chief elections assistant.
  - (2) The executive assistant to the supervisor of elections.
  - (3) Assistant elections officers.
- (ee) Any position which may be exempted by a majority plus one vote of the Council, provided that a position may be so exempted only if, because of restructuring, it replaces or renames a position which was previously exempt or only if, the position so exempted is newly established.

- (ff) All persons employed by the Housing and Community Development Division, except those employees of organizations who were transferred into the Housing and Community Development Division's predecessor agency prior to July 1, 2003, as a result of the creation of the predecessor agency pursuant to the City Ordinance Code and who elected to retain civil service status.
- (gg) All persons employed in the Office of the Property Appraiser, except those employees who elected to retain civil service status prior to January 1, 2000.
- (hh) The following persons employed within the Finance and Administration Department:
  - (1) Minority business coordinator.
  - (2) Ombudsmen and mediation consultants.
  - (3) Business Compliance Officers, Analysts and Administrators.
- (ii) The following persons employed within the medical examiner's office:
  - (1) District chief medical examiner.
  - (2) Associate medical examiners.
- (jj) Veterinarians.
- (kk) The EEO/Diversity Compliance Officer and Emergency Preparedness Grant Administrator employed in the Fire and Rescue Department.
- (ll) Certified public accountants, certified management accountants, and internal auditors. Employees in these classifications shall receive protection from dismissal without cause as provided in the civil service and personnel rules and regulations at the request of the employee and if approved by the Civil Service Board.
- (mm) The following persons employed within the employee services department: Industrial psychologists, labor relations officers and certified compensation professionals.
- (nn) The Education Officer.

Any person in the classified civil service who is appointed to a position exempted from the civil service system by this Section shall be entitled to return to the same or a comparable civil service classification, with the same rights and status as held immediately prior to such appointment. Compensation for an employee returning to a civil service classification under this provision will be based upon the rate that he or she would have been receiving had the appointment not been made. This paragraph shall not apply to employees exempted from civil service provisions by subsections (a), (c), (e), (f), (i), or (q).

(Laws of Fla., Ch. 69-1171; Laws of Fla., Ch. 69-1179; Laws of Fla., Ch. 69-1181; Laws of Fla., Ch. 71-712; Laws of Fla., Ch. 72-572; Laws of Fla., Ch. 72-573; Laws of Fla., Ch. 73-503; Laws of Fla., Ch. 73-507; Laws of Fla., Ch. 74-505; Laws of Fla., Ch. 74-506; Laws of Fla., Ch. 74-509; Laws of Fla., Ch. 76-392; Laws of Fla., Ch. 78-536, § 9; Laws of Fla., Ch. 79-486, § 1; Laws of Fla., Ch. 81-401, §§ 1, 4; Laws of Fla., Ch. 82-310, § 1; Laws of Fla., Ch. 83-427, §§ 1, 2; Laws of Fla., Ch. 83-431, § 1; Ord. 84-1307-754, § 15; Laws of Fla., Ch. 87-470, § 1; Laws of Fla., Ch. 87-475, § 1; Laws of Fla., Ch. 88-498, § 1; Laws of Fla., Ch. 89-411, § 1; Laws of Fla., Ch. 90-441, § 1; Laws of Fla., Ch. 90-443, §§ 1, 2; Laws of Fla., Ch. 92-341, § 1; Laws of Fla., Ch. 93-355, § 1; Laws of Fla., Ch. 94-468, § 1; Laws of Fla., Ch. 95-518, § 1; Laws of Fla., Ch. 96-504, § 1; Laws of Fla., Ch. 97-337, § 1; Laws of Fla., Ch. 97-339, § 3; Ord. 98-136-E, § 1; Ord. 98-625-E, § 1; Ord. 98-719-E, § 1; Ord. 1999-418-E, § 4; Ord. 2000-793-E, § 4; Laws of Fla., Ch. 2001-329, § 1; Ord. 2001-1022-E, § 5; Laws of Fla., Ch. 2003-321, § 1; Ord. 2004-100-E, § 1; Ord. 2004-464-E, § 4; Ord. 2007-839-E, § 13; Ord. 2009-617-E, § 2; Ord. 2009-549-E, § 1; Ord. 2011-732-E, § 40; Ord. 2012-212-E, § 5; Ord. 2012-364-E, § 9; Ord. 2016-140-E, § 16; Ord. 2017-563-E, § 11; Ord. 2018-536-E, § 3; Ord. 2021-448-E, § 2)

**From:** [White, Randy - City Council Office](#)  
**To:** [Lascell, Matthew - IGOD](#)  
**Cc:** [King, Brandon - IGOD](#); [Samples, Richard - IGOD](#)  
**Subject:** Re: 2024-0046 DRAFT Management Review  
**Date:** Thursday, January 23, 2025 2:40:02 PM

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I am good with it, if you are.

Randy

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**From:** Lascell, Matthew - IGOD <MLascell@coj.net>  
**Sent:** Thursday, January 23, 2025 2:00:28 PM  
**To:** White, Randy - City Council Office <RandyWhite@coj.net>  
**Cc:** King, Brandon - IGOD <BrandonK@coj.net>; Samples, Richard - IGOD <RCSamples@coj.net>  
**Subject:** FW: 2024-0046 DRAFT Management Review

CM White,

We are awaiting your response/input before publishing. Can you please respond ASAP so we can keep within our mandated timelines.

Let me know if you need more time, so we can annotate accordingly.

Thanks

Matt

Matthew J. Lascell  
Inspector General  
Office of Inspector General  
City of Jacksonville  
231 East Forsyth Street, Suite 470  
Jacksonville, FL 32202  
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Cell: 904.568.3430

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**\*\* Please note that under Florida's very broad public records law, e-mail communications to and from city officials are subject to public disclosure.\*\***

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**From:** Inspector General <[InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)>

**Sent:** Friday, January 3, 2025 11:01 AM

**Cc:** Inspector General <[InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)>

**Subject:** 2024-0046 DRAFT Management Review

Good morning,

Please see attached Office of Inspector General Management Review 2024-0046 (draft). You have the opportunity to submit a written explanation or rebuttal to the findings as stated in this report within 10-business days.

Thank you,

**Christina Gatto, MPA, CIGI**  
**Senior Program Coordinator**  
**Accreditation Manager**

Office of Inspector General  
City of Jacksonville  
231 East Forsyth Street, Suite 470  
Jacksonville, FL 32202  
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**\*\* Please note that under Florida's very broad public records law, e-mail communications to and**

***from city officials are subject to public disclosure. \*\****

In order to preserve the integrity of OIG processes and any potential investigation, you are hereby advised not to discuss in any manner any meetings, interviews, requests for information, or the nature of any investigation, with any other persons. All correspondence, electronic or otherwise, should be directed solely to the OIG.

**From:** [Devin Reed](#)  
**To:** [King, Brandon - IGOD](#); [Mark VanLoh](#)  
**Subject:** RE: 2024-0046 DRAFT Management Review  
**Date:** Thursday, January 23, 2025 6:09:30 PM

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**EXTERNAL EMAIL:** This email originated from a non-COJ email address. Do not click any links or open any attachments unless you trust the sender and know the content is safe.

Brandon,

Thanks for checking but, as explained in my voice message, we are okay with the draft. Please proceed.

**Devin J. Reed**  
Chief Compliance Officer  
[devin.reed@flyjacksonville.com](mailto:devin.reed@flyjacksonville.com)  
Office 904.741.3589 | Cell 904.994.8433  
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**From:** King, Brandon - IGOD <[BrandonK@coj.net](mailto:BrandonK@coj.net)>  
**Sent:** Thursday, January 23, 2025 2:21 PM  
**To:** Devin Reed <[Devin.Reed@flyjacksonville.com](mailto:Devin.Reed@flyjacksonville.com)>; Mark VanLoh <[Mark.VanLoh@flyjacksonville.com](mailto:Mark.VanLoh@flyjacksonville.com)>  
**Subject:** FW: 2024-0046 DRAFT Management Review

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon,

The OIG is awaiting JAA's response/input prior to publishing this report which was due on January 21, 2025. If you need additional time to provide a response, please let me know.

Brandon King, CIGI  
Investigator  
Office of Inspector General  
231 East Forsyth Street, Suite 470  
Jacksonville, FL 32202  
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**\*\* Please note that under Florida's very broad public records law, e-mail communications to and from city officials are subject to public disclosure.\*\***

In order to preserve the integrity of OIG processes and any potential investigation, you are hereby advised not to discuss in any manner any meetings, interviews, requests for information, or the nature of any investigation, with any other persons. All correspondence, electronic or otherwise, should be directed solely to the OIG.

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**From:** Inspector General <[InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)>  
**Sent:** Friday, January 3, 2025 11:01 AM  
**Cc:** Inspector General <[InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)>  
**Subject:** 2024-0046 DRAFT Management Review

Good morning,

Please see attached Office of Inspector General Management Review 2024-0046 (draft). You have the opportunity to submit a written explanation or rebuttal to the findings as stated in this report within 10-business days.

Thank you,

**Christina Gatto, MPA, CIGI**  
**Senior Program Coordinator**  
**Accreditation Manager**

Office of Inspector General  
City of Jacksonville  
231 East Forsyth Street, Suite 470  
Jacksonville, FL 32202  
Direct: (904) 255-5803  
Hotline: (904) 255-5800

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Please note that under Florida's very broad public records law, e-mail communication to and from the Jacksonville Aviation Authority is subject to public disclosure.

225 North Pearl Street  
Jacksonville, FL 32202-4513

January 30, 2025

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



Brandon King, CIGI  
Investigator  
Office of Inspector General  
231 E Forsyth Street  
Suite 470  
Jacksonville, FL 32202

E L E C T R I C

Subject: Office of Inspector General Management Review Number 2024-0046

W A T E R

Dear Mr. King,

S E W E R

Thank you for the opportunity to review the draft report of the Office of Inspector General Management Review Number 2024-0046 (OIG Report).

We have reviewed the recommendations issued in the OIG Report and appreciate the thorough analysis provided by your team of the current policies, procedures and practices related to the handling of matters involving Section 602.303. We will be undertaking a review of our relevant policies, procedures, and practices to identify any gaps and/or improvements needed in the areas outlined in the Report to ensure our policies, processes and practices comport with the recommendations outlined.

We have no additional response to this OIG Report. We are committed to continuous improvement and appreciate the opportunity to enhance our processes in these critical areas. Thank you for your support and continued guidance.

Please contact me at [brooijl@jea.com](mailto:brooijl@jea.com) if you have any follow up questions related to this management review.

Sincerely,

A handwritten signature in blue ink that reads 'Jody Brooks'.

Jody Brooks  
Chief Administrative Officer

cc: Kurt Wilson, Chief of Staff  
Walette Stanford, Ethics Officer

**From:** [Inspector General](#)  
**To:** [King, Brandon - IGOD](#)  
**Subject:** FW: 2024-0046 DRAFT Management Review  
**Date:** Tuesday, January 14, 2025 4:49:14 PM  
**Attachments:** [image003.png](#)  
[image005.png](#)  
[image007.png](#)  
[image009.png](#)  
[image011.png](#)  
[image013.png](#)

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**From:** Linda Williams <[Linda.Williams@jaxport.com](mailto:Linda.Williams@jaxport.com)>  
**Sent:** Tuesday, January 14, 2025 2:58 PM  
**To:** Inspector General <[InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)>  
**Cc:** Linda Williams <[Linda.Williams@jaxport.com](mailto:Linda.Williams@jaxport.com)>  
**Subject:** RE: 2024-0046 DRAFT Management Review

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Good afternoon Ms. Gatto,

Hope you are doing well. Jacksonville Port Authority (JAXPORT) Management's Response is highlighted below. Please feel free to contact me if anything further is needed.

Regards,



**Linda Williams**

Chief Administrative Officer  
Jacksonville Port Authority (JAXPORT)

---

t. (904) 357-3005 | m. (904) 545-0339  
[Linda.Williams@jaxport.com](mailto:Linda.Williams@jaxport.com) | [JAXPORT.com](http://JAXPORT.com)  
2831 Talleyrand Avenue, Jacksonville, FL 32206



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**Recommended Corrective Actions**

The OIG recommends the Jacksonville Aviation Authority, JEA, Jacksonville Port Authority, and Jacksonville Transportation Authority:

1. Review their relevant policies and procedures and include the following, if not already

present:

- a. Require employees to report known or suspected misconduct allegations to a specific department or position.
- b. Specify which department or position will investigate the allegations and who within the agency will be notified of their findings.
- c. Advise when outside agencies (such as law enforcement) and/or their respective boards should be notified of their findings.
- d. Incorporate the reporting requirements to the OIG per Section 602.303(k), COJ Ordinance Code, and ensure all employees are notified of this information.

In addition, the OIG recommends the City Council:

1. Revise Section 602.303(k), COJ Ordinance Code to require all individuals employed by any office, agency, department, or part of the entire Consolidated Government to report the offenses specified in this section to the OIG, whether known or suspected.

### **Management's Response**

**The Jacksonville Port Authority (JAXPORT) acknowledges the recommendations made by the Office of Inspector General (OIG) and will review and modify relevant procedures to ensure they include any items identified that are not already present.**

**Responsible Party: Chief Administrative Officer**

**Estimated Completion Date: January 31, 2025**

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**From:** Inspector General <[InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)>

**Sent:** Friday, January 3, 2025 11:01 AM

**Cc:** Inspector General <[InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)>

**Subject:** 2024-0046 DRAFT Management Review

### **EXTERNAL**

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Please use caution when opening attachments, clicking links, and responding.

If in doubt, contact the person or the helpdesk by phone.

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Good morning,

Please see attached Office of Inspector General Management Review 2024-0046 (draft). You have the opportunity to submit a written explanation or rebuttal to the findings as stated in this report

within 10-business days.

Thank you,

**Christina Gatto, MPA, CIGI**  
**Senior Program Coordinator**  
**Accreditation Manager**

Office of Inspector General  
City of Jacksonville  
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**From:** [Inspector General](#)  
**To:** [King, Brandon - IGOD](#)  
**Subject:** FW: 2024-0046 DRAFT Management Review  
**Date:** Tuesday, January 07, 2025 9:13:27 AM  
**Attachments:** [image002.png](#)

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See below response:

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**From:** Khisha Dukes <kdukes@jtafla.com>  
**Sent:** Monday, January 6, 2025 10:44 PM  
**To:** Inspector General <InspectorGeneral@coj.net>  
**Cc:** Cleveland Ferguson <cferguson@jtafla.com>; Jessica Shepler <jshepler@jtafla.com>  
**Subject:** RE: 2024-0046 DRAFT Management Review

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Good Afternoon,

We appreciate your thorough review of our investigative process related to fraud, waste, and abuse. However, after careful review, we respectfully disagree with the proposed change to the current fraud reporting threshold which would reduce the reporting limit from \$5,000 to encompass all dollar amounts.

While we remain committed to investigating all cases of fraud, regardless of the dollar amount, we believe requiring separate reporting for every instance, no matter the value, is an inefficient use of resources. The current \$5,000 reporting threshold strikes an appropriate balance by ensuring significant cases are formally reported while allowing our agency to efficiently address smaller incidents internally.

We assure you that all instances of fraud, regardless of the amount involved, will continue to be thoroughly investigated and addressed by our agency. However, the proposed change would unnecessarily increase reporting efforts without a corresponding benefit to fraud prevention or resource stewardship.

We welcome further discussion on this matter and are open to exploring alternative ways to enhance fraud oversight in a more targeted and efficient manner. Please feel free to reach out if you would like to arrange a meeting to discuss this in greater detail.

Thank you for considering this adjustment to General Management Review 2024-0046 (draft).

**Khisha Dukes**

**VP – Audit, Enterprise Risk & Compliance**

100 LaVilla Center Drive

Jacksonville FL 32204

Office: 904-632-5510

Cell: 904-517-2922



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**From:** Inspector General <

**Sent:** Friday, January 3, 2025 11:01 AM

**Cc:** Inspector General <[InspectorGeneral@coj.net](mailto:InspectorGeneral@coj.net)>

**Subject:** 2024-0046 DRAFT Management Review

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Good morning,

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Thank you,

**Christina Gatto, MPA, CIGI**  
**Senior Program Coordinator**

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***The Jacksonville Transportation Authority is an independent agency of the State of Florida governed by a seven-member board of directors. JTA operates Jacksonville’s public bus service, downtown automated Skyway and paratransit service. The Authority also plans, designs and builds roads and bridges. JTA’s mission is to improve Northeast Florida’s economy, environment and quality of life by providing safe, reliable, efficient, and sustainable multimodal transportation services and facilities. For more information, visit <https://www.jtafla.com>***

**Connect with JTA!**



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