



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

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

## **ANNUAL REPORT**

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**October 1, 2022 through September 30, 2023**

**Presented to the Citizens of Jacksonville  
October 13, 2023**



## OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE

October 13, 2023

Citizens of Jacksonville,

Serving as your Inspector General for the last year has been my honor and privilege. I want to take this opportunity to share with you the City of Jacksonville Office of the Inspector General (OIG) Annual Report for Fiscal Year 2023.

Our mission statement is “Enhancing public trust in government through independent and responsible oversight.” We accomplish this task with an operating budget of approximately 1.5 million dollars and a staff of 12 personnel. Our dedicated professionals meet our mission objective of preventing fraud waste and abuse through timely and impactful investigations, audits, contract/grant reviews, and oversight.

As I promised in my previous year’s review, our office is dedicated to emphasizing impact in our efforts and effectiveness in our execution of duties. This mindset has yielded significant results for this year. For the first time in the history of this office, our efforts in fraud prevention have led to a pending federal prosecution and several state prosecutions. These efforts have been recognized by the US Attorney for the Middle District of Florida, who described our efforts as “great and meaningful.” Additionally, in this year’s report, you will notice the Consolidated Government has made significant policy changes based on our investigative activities and recommendations.

The office is fully staffed for the first time in the last two years, and the impact on the quality, timeliness, and relevance of our activities is self-evident. The office has opened and closed 133 cases and discovered \$1,042,728.50 in misused City funds.

Our office has engaged in significant outreach with the Consolidated Government, law enforcement partners, sister Inspector General offices, commercial entities, and most importantly, the citizens of Jacksonville. As a result, we have increased the community’s awareness of our office's role and responsibilities and received input on how we can be more effective.

My goal has always been to increase the effectiveness, relevance, and credibility of the OIG, and I am confident this year’s annual report illustrates that desire. This year, the OIG was scheduled to be assessed for reaccreditation by the Commission for Florida Law Enforcement Accreditation. I am very proud to report our office was reaccredited on October 5, 2023. This achievement and recognition were the direct result of the significant efforts of our Accreditation Manager and the outstanding professionals who make up the City of Jacksonville Office of Inspector General.

I would like to personally thank the Consolidated Government and the Citizens of Jacksonville for their continued support. I look forward to another year of improving the effectiveness and efficiency of our great City government.

Respectfully,

Sincerely,

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 resources of the entire Consolidated Government 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 2018-2024)*

**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 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 2023 total approved budget was \$1,535,678: 90% for personnel expenses; 7.0% for service fees, including, in part, charges for rent, ITD, OGC, and general liability insurance; and 3.0%, or \$46,070.34 for operating expenses, which includes training and supplies.

The approved budget for Fiscal Year 2024 (\$1,690,228) increased by \$154,550 due to an increase in non-discretionary costs, additional funds for the Auditor III and Investigative Support Analyst positions, and a de minimis increase in discretionary operating expenses.

The Office of Inspector General has oversight of \$7.7 billion\* and over Consolidated Government employees, which includes employees of City Government, Constitutional Officers, and Independent Agencies.

\*Budget Information from the COJ Council Auditor's Office Report #861, issued in November of 2022. 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 diversity of the community but also have the appropriate level of skills, abilities, and experience necessary for their position 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

### 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
- Association of Certified Fraud Examiners

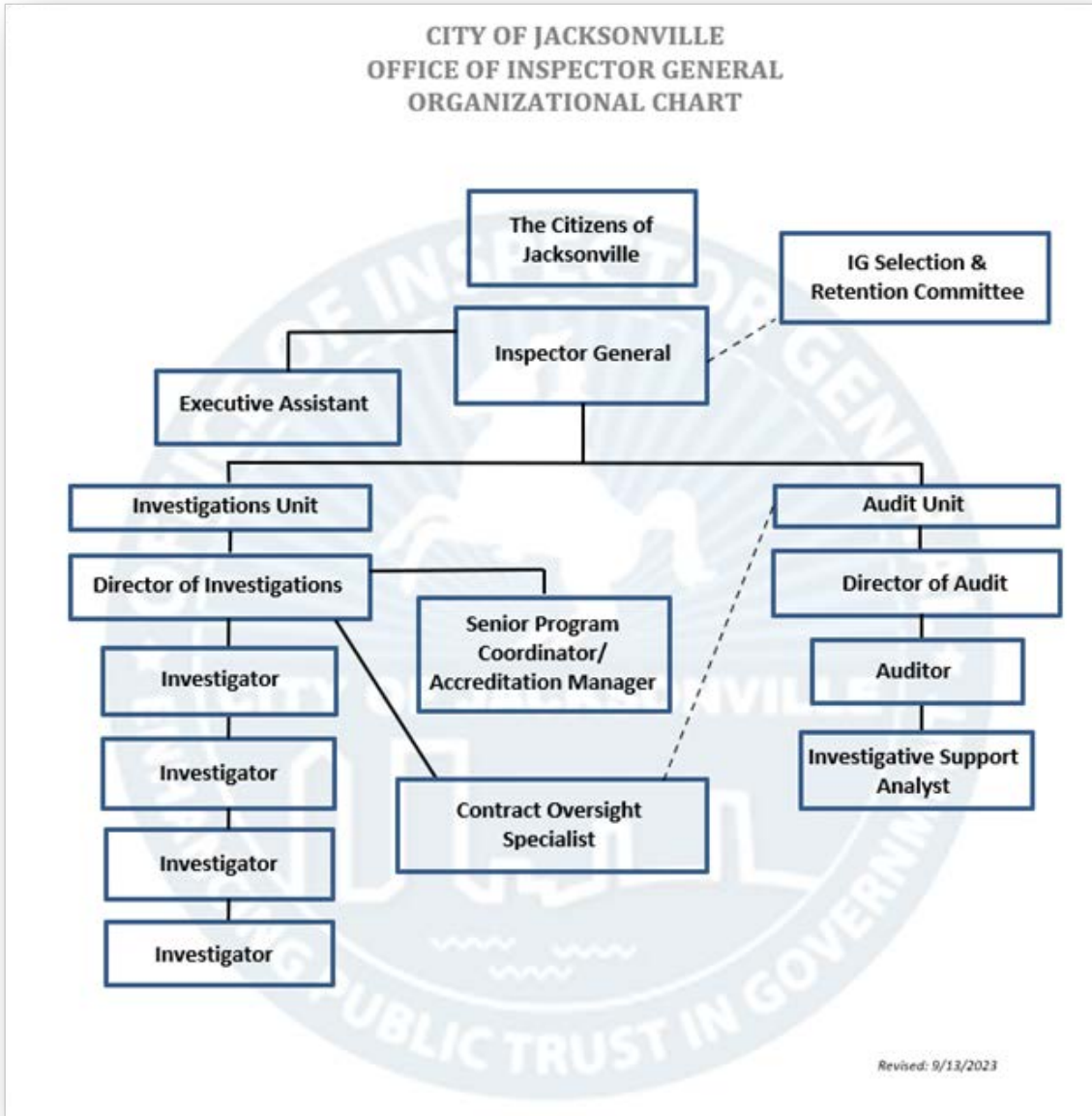
## INSPECTOR GENERAL SELECTION AND RETENTION COMMITTEE

Sec. 602.305, *Ordinance Code*, provides for the Inspector General (IG) selection by the Inspector General Selection and Retention Committee (Committee). This seven-member group is responsible for making decisions regarding the IG's retention and removal, providing guidance, direction, and support to the OIG. 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	DESIGNEE
President of the Jacksonville City Council	Ronald Salem	N/A
State Attorney of the Fourth Judicial Court	Honorable Melissa Nelson	L.E. Hutton, Chief Assistant State Attorney
Chair of the Jacksonville Ethics Commission	Ellen Schmitt (CHAIR)	N/A
Chair of the Jacksonville TRUE Commission	Lieutenant Colonel Keshan Chambliss	Daniel Henry, former Chair of the TRUE Commission
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 contractors/vendors doing business with the Consolidated Government. The information is reviewed and assessed for potential violation(s) 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
- **Web:** www.coj.net/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 whistle-blower protection in Part 5, Chapter 602, *Ordinance Code*. In addition to investigating whistle-blower allegations of fraud, waste, and abuse, the OIG is designated as an appropriate local official responsible for reviewing the allegations of persons seeking whistle-blower protection and granting or denying whistle-blower status.



## OUTREACH AND PREVENTION

The Office of Inspector General has energized the Outreach Program to increase awareness of its mission and promote honesty, accountability, and efficiency throughout the City of Jacksonville. Since Inspector General Lascell's appointment in March 2022, the OIG has put a strong emphasis on outreach presentations and ensures 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. Brochures were updated in 2022, and a new OIG Awareness poster was created in 2023.

The OIG presented to:

- City of Jacksonville Departments and Offices
- Independent Agencies and Authorities
- Florida State Agencies and Departments
- Jacksonville Sheriff's Office, Sheriff's Watch
- Local colleges
- DCPS School Board Working Group
- Fraud Prevention Association
- Boards and Commissions CPAC - Greater Arlington Beaches
- North Florida Consumer Council
- US Attorney, Middle District of FL
- Palm Beach County OIG
- Miami-Dade County OIG
- 4th Judicial District State Attorney
- Boards and Commissions Citizens Planning Advisory Committee
  - Southeast District
  - Southwest District
  - Northwest District
  - North District
  - 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 470  
Jacksonville, FL 32202  
Fax: (904) 255-5813

**SPEAK UP!**  
YOUR VOICE MATTERS.

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## INVESTIGATIONS UNIT

The Investigations Unit conducts and coordinates investigations to detect, deter, prevent, and eliminate fraud, waste, and abuse within the Consolidated Government. OIG investigations are undertaken to resolve allegations of violations of Florida Statutes, the Ordinance Code, and Consolidated Government policies, rules, and directives.

The Investigations Unit conducts investigations involving Consolidated Government officials, employees (excluding sworn personnel), vendors, contractors, or consultants doing business with the Consolidated Government.

Investigations may be initiated because of information received from employees of the Consolidated Government, private citizens, local, state, or federal agencies, or through the OIGs' or other agencies' hotlines.

The Investigations Unit refers all potential criminal violations to the appropriate local, state, and federal authorities. It works closely with the Office of the State Attorney for the Fourth Judicial Circuit and the United States Attorney's Office for the Middle District of Florida.

Investigations are conducted in accordance with the *Principles and Standards for Offices of Inspector General* (Green Book) as developed and approved by the Association of Inspectors General. These principles are essential, as they guide the quality of investigations.

During Fiscal Year 2023, the Investigations Unit issued six Management Reviews and referred 31 cases for prosecution.

### Pandemic Fraud Investigations

In September 2022, the OIG Investigative Unit began a series of fraud investigations related to COVID-19 grant funds. During the pandemic, the federal government granted millions of dollars to the City of Jacksonville to assist citizens with financial needs. In some cases, the City distributed the funds. In other cases, the City used private contractors, known as "sub-recipients," to vet applicants and distribute the funds.

Throughout FY 2023, investigators focused on two such grant programs, the **Mortgage, Rental, and Utilities** (MRU) program (2020-0235), which the City administered, and the **Emergency Rental Assistance** program (2021-156-E), which was administered by sub-recipients.

The MRU program was designed to provide \$1,000 per affected household. Investigation revealed multiple individuals falsified applications to obtain multiple payments for the same household.

The OIG's review of the program identified \$56,000 of payments made to ineligible recipients as they or another member of their household had previously received a payment.

This led to the referral of multiple cases to the State Attorney's Office for Public Assistance Fraud due to the recipients submitting fraudulent information to receive a payment. Numerous defendants were arrested and are currently being prosecuted. Three defendants have agreed to pay restitution to COJ with a total of \$6,000 in identified costs. Upon receipt of payment to COJ, these will then become recovered costs. Several cases are still under review by the SAO, with \$11,000 in identified costs.

The ERA program was designed to reimburse landlords for unpaid rent due to their tenants' inability to pay. The program allowed landlords to be compensated for up to 15 months of unpaid rent. The Investigations Unit sought to determine if the sub-recipients had sufficient fraud deterrence measures and if they reported fraud when it was detected.

Investigation revealed that several landlords filed false applications or enticed tenants to file fraudulent applications to obtain funds illegally. While the sub-recipients suspected fraud, they did not report it to law enforcement or provide any information to the City until prompted by the OIG.

The ensuing investigations revealed that a single subject received over \$215,000 under fraudulent claims related to multiple properties. The case has been referred to the U.S. Attorney's Office for federal prosecution. Another subject, with previous felony convictions, received over \$56,000 under fraudulent claims. The State Attorney's Office has accepted this case for prosecution.

## Discovered Costs

The total costs that the OIG Investigations Unit discovered during FY23 are as follows:

- Identified Costs: **\$68,100**
- Questionable Costs: **\$352,487.50**
- Recovered Costs: **\$4,000**
- Avoidable Costs: **\$60,559**
- Lost potential revenue: **\$557,582.00**
- **Total: \$1,042,728.50**

## Internal Control Oversight

In October 2022, the Investigative Unit reviewed information from the Council Auditor's Office (CAO) regarding network security issues. Information gleaned from CAO audits revealed procedural deficiencies in deactivating computer user access for departing employees. The problem was noted explicitly regarding internal specialty databases and stand-alone databases. Investigators asked each department to review policies regarding improper access to systems

and databases. The review revealed that some systems and processes were deficient. Based on those findings, departmental transfer and separation procedures were updated to require supervisors to remove or decommission the logins and credentials for all job-specific or departmental software, databases, and other systems when an employee retires, resigns, or otherwise leaves employment.

In April 2023, the Investigative Unit reviewed whether drivers in the COJ Departments and member organizations held COJ Motor Vehicle Operator Certifications per the Motor Vehicle Safety Policy. The review found 214 drivers in COJ departments and member organizations whose four-year Motor Vehicle Operator Certifications had expired and had not been re-certified as of December 2022. Additionally, 27 drivers in COJ Departments and member organizations whose temporary 30-day Motor Vehicle Operator Certifications had expired had not obtained their four-year City Driver Certifications as of November 2022. In a subsequent review, investigators found that 16 uncertified employees were involved in accidents during the same period.

In July 2023, the Investigative Unit reviewed the **Surplus Property Donation Program**. This program, designed to create affordable housing, granted City-owned properties to companies and individuals with the understanding that, within two years, they would develop affordable housing and verify their compliance with a certificate of occupancy. Investigation revealed that 59 of the 62 grantees failed to create affordable housing as required in the deed on 160 vacant parcels. Investigators also found that 23 of the grantees violated deed restrictions by selling 66 undeveloped vacant parcels to third parties, totaling over \$550,000.00. Since being donated, 54 vacant parcels have amassed unpaid liens and taxes totaling over \$60,000.00.

## Correspondences and Complaints

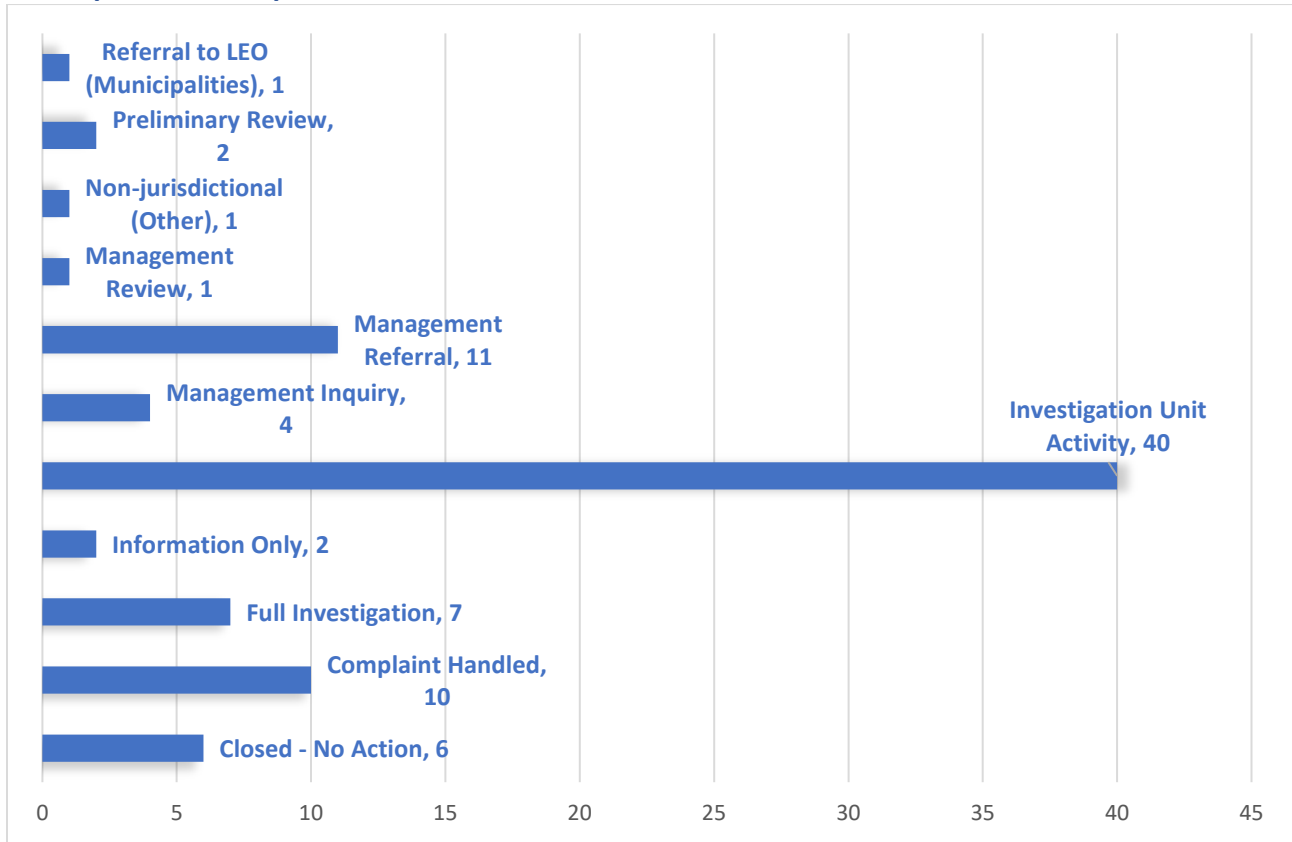
The term **complaint** refers to any accusation of a specific violation of any law, rule, policy, or procedure against any Consolidated Government employee or a contractor/sub-contractor employee, made either verbally or in writing, by a citizen, employee, or anonymous source.

The term **correspondence** describes the initial placement of a complaint into the OIG case management systems. A correspondence may be addressed and closed or elevated to become a full investigation.

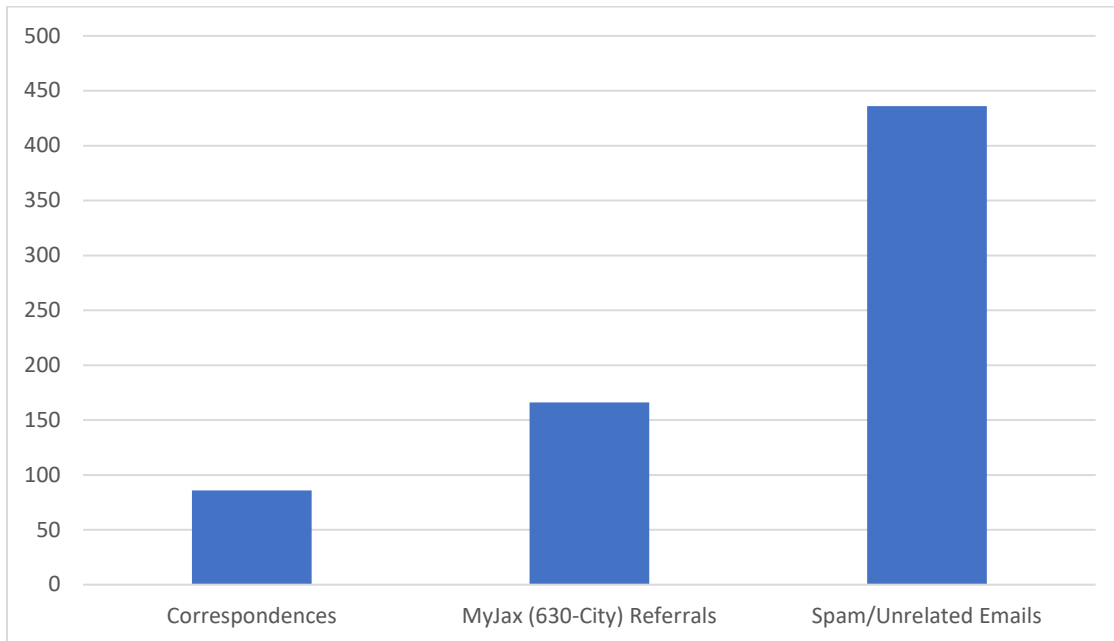
During Fiscal Year 2023, the Office of Inspector General:

- received a total of 85 complaints that were opened into correspondences and closed with dispositions;
- received 166 additional emails and web submissions that were referred to MyJax; and
- received 463 emails that were reviewed, assessed, and filed for intelligence.

**Correspondence Dispositions:**



**Intake Overview:**



## AUDIT UNIT

The Audit Unit supports the OIG mission by providing independent, objective assurance and consulting services to add value and improve the operations of the consolidated government. The Audit Unit achieves this by utilizing a systematic, disciplined approach to address and improve risk management, internal controls, and governance processes.

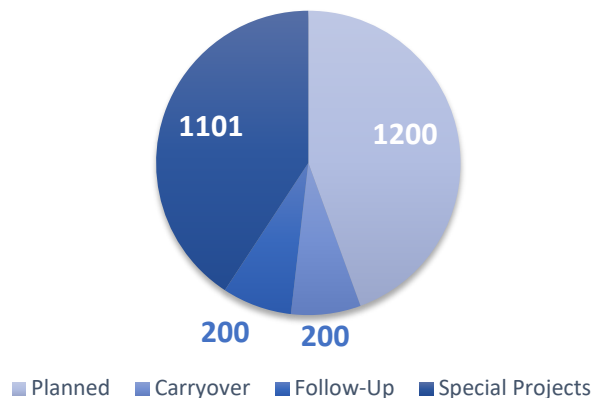
### The Audit Planning Process

The Audit Unit follows the *International Professional Practices Framework of Internal Auditing (IPPF)*, published by the Institute of Internal Auditors. As required by the *IPPF*, the Audit Unit annually develops a risk-based audit plan to determine the priorities for the upcoming fiscal year. This plan includes a variety of audits:

- **Planned Audits:** The Audit Unit uses a documented risk assessment to select the highest risk areas of the consolidated government to audit.
- **Carryover Audits:** The Audit Unit completes audits that were started but not finished during the previous fiscal year.
- **Follow-up Audits:** Per the *IPPF*, the Audit Unit follows up on previously audited entities to monitor if corrective action has occurred since the last audit.
- **Special Projects:** The Audit Unit provides investigative support to the Investigations Unit.

The Audit Unit divides its limited staff resources between these four areas. Currently, Audit has one full-time auditor and a Director of Audit. The 2,701 available work hours (after holidays, annual leave, training, and administrative duties were subtracted) are allocated as follows:

### Hour Allocation



## Last Year's Accomplishments

### Planned Audits

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

**Purpose:** The Florida Department of Highway Safety and Motor Vehicles (FLHSMV) required the Property Appraiser to obtain a compliance audit in exchange for access to FLHSMV's Residency Webservice. The Property Appraiser asked the Audit Unit to conduct the compliance audit.

**Findings:** The Audit Unit found that the Property Appraiser's internal controls met FLHSMV's requirements.

### Follow-up Review

#### **JEA Limited Scope Travel and Business Expense Audit Follow-up**

**Purpose:** In 2020, the Audit Unit began auditing JEA's travel reimbursements and procurement card usage. The Audit Unit completed this audit in 2022. Last fiscal year, the Audit Unit conducted a follow-up review to ensure the audit's findings had been addressed as required by the *IPPF*.

**Findings:** Of the audit's 28 findings/sub-findings, only one remained outstanding. The Audit Unit found that 43% of travel reimbursements were non-compliant with JEA policies.

### Special Projects

#### **OIG Internal Audit Charter**

OIG policy requires the Audit Unit to follow the *IPPF* and/or the Government Accountability Office's *Government Auditing Standards*. Prior to the last fiscal year, the Audit Unit did not follow either. New audit management has since implemented the *IPPF*. The Audit Unit must have a charter per the standards, so it updated its charter to comply with them.

#### **Emergency Financial Assistance Program Investigative Assist**

**Purpose:** The OIG Investigations Unit requested the Audit Unit assist them in reviewing data from the Social Service Division's Emergency Financial Assistance Program (EFAP). The investigation focused on whether employees were disregarding EFAP policy when distributing aid.

**Results:** The Audit Unit discovered that EFAP distributed the most aid during its fourth quarter. The initial analysis indicated the employees likely disregarded EFAP policy when distributing the aid. The results were provided to the Investigations Unit for follow-up.

#### **Douglas Anderson Vocal Parents Organization Investigative Assist**

**Purpose:** The OIG Investigations Unit requested the Audit Unit assist them in reviewing data from the Douglas Anderson Vocal Parents Organization (DAVPO). The investigation focused on whether DAVPO funds were being misused by a teacher who helped run the organization.

**Results:** The Audit Unit found 20 questionable transactions over two years. Of those, only three occurred when the subject teacher had official access to the account. The results were forwarded to the Investigations Unit for follow-up.

## This Year's Priorities

As detailed in the Fiscal Year 2024 Annual Audit Plan, the Audit Unit intends to conduct three planned audits, a carryover audit, and a follow-up audit. The anticipated audits are as follows:

Project	Summary
<b>Planned Audits</b>	
<b>Sunshine Law Compliance Review</b>	The OIG is required to do a biannual review of the City Council's compliance with local public records laws.
<b>Employee Services: Career Development Program</b>	Employee Services manages the Career Development Program, which pays for the tuition of COJ employees for qualifying programs and degrees. The nearly \$700,000-budgeted program has various requirements that must be met.
<b>Parks, Recreation, and Community Services Department: Park Rentals</b>	The Parks Department manages various facilities that citizens and entities can rent for a fee. These activities are estimated to generate about \$850,000 in revenue next year.
<b>Carryover Audits</b>	
<b>Kids Hope Alliance Early: Learning Services</b>	Kids Hope Alliance (KHA) manages grants for organizations that serve children. Last year, the Audit Unit audited KHA's Early Learning Services program, which specifically deals with preschool-related services. Due to staffing issues, the unfinished audit will be completed next fiscal year.
<b>Follow-up Audits</b>	
<b>JEA Limited Scope Travel and Business Expense Audit Follow-up</b>	The first follow-up to the original audit was completed late last fiscal year. The Audit Unit will conduct another follow-up on the travel reimbursement process, which still had deficiencies.
<b>Special Projects</b>	
<b>Audit Policy and Procedures Manual</b>	The Audit Unit will review and edit its <i>Policy and Procedures Manual</i> to better align with the <i>IPPF</i> . The review will also seek to improve the Audit Unit's efficiency and effectiveness.
<b>Investigative Assists</b>	The Audit Unit intends to provide more assistance to the Investigations Unit this upcoming year. To accomplish this, the Director of Audit is testing to be a Certified Fraud Examiner, the Audit Unit has hired a data analyst, and the office purchased analytical software.





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**OFFICE OF INSPECTOR GENERAL**  
**City of Jacksonville**  
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**Report Fraud, Waste, and Abuse**  
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**www.coj.net/OIG**