

OFFICE OF INSPECTOR GENERAL CITY OF JACKSONVILLE



REPORT OF INVESTIGATION 2020-0007

JEA MISCONDUCT INVESTIGATION
MISUSE OF VEHICLE/TIME & ATTENDANCE FRAUD

LISA A. GREEN
INSPECTOR GENERAL

NOVEMBER 25, 2020

DATE ISSUED

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



EXECUTIVE SUMMARY

Report of Investigation 2020-0007

In May of 2020, the Office of Inspector General (OIG) was contacted by JEA Audit Services concerning Matthew Chesser, Environmental Technician, Environmental Services, JEA. Chesser was alleged to have been making several non-JEA related business stops and falsifying his time and attendance records.

During the investigation, in August of 2020, the OIG discussed this investigation with the Office of the State Attorney for the Fourth Judicial Circuit for consideration of Florida Statutes §812.014, Theft. The SAO declined criminal prosecution and advised the OIG to continue the administrative investigation.

The OIG and JEA Audit Services joint administrative investigation *substantiated* Chesser made several non-JEA related business stops using his JEA vehicle and falsified his time and attendance records, receiving approximately **\$638.00** in compensation for falsely reporting slightly over **26.5** straight-time hours. This figure *does not* include any drive time or mileage from Chesser's prior location to the non-JEA related stops or any drive time or mileage to his next destination.

During the investigation and subsequent to being interviewed Chesser resigned, effective November 6, 2020.

As a result of the investigation, JEA enhanced internal controls within Fat, Oil and Grease (FOG) Inspections requiring Inspectors to upload inspection reports and accompanying photographs prior to leaving the site. In addition, JEA has strengthened its internal controls relating to route planning and accountability through new software that is able to compare field work to monthly schedules and daily summaries.

JEA attempted to collect the \$638 in identified costs from Chesser through voluntary forfeiture of his annual leave; however, Chesser refused to comply with JEA's request prior to leaving employment on November 6, 2020.

INVESTIGATIVE REPORT

In May of 2020, the OIG received information from JEA Audit Services concerning Matthew Chesser, Environmental Technician, Environmental Services, JEA (civil service position). Chesser was alleged to have falsified his time and attendance records between April of 2020 and June of 2020.

Based upon information provided to JEA Audit Services by Chesser's supervisor, Manager, Pollution Prevention Programs, Environmental Services (Manager), the Manager became concerned about Chesser's work product. The Manager reviewed Chesser's JEA vehicle Global Positioning System (GPS) data from April of 2020 to May of 2020 and observed Chesser made several stops that appeared to be non-JEA related. In addition, the Manager observed Chesser's JEA vehicle departing and returning to the JEA motor pool parking lot at times outside of his assigned duty hours.

As part of JEA Audit Services initial review, JEA Audit Services expanded their analysis and compared Chesser's badging access records and GPS data for the period December 6, 2019 to June 30, 2020, and found inconsistencies with Chesser's time and attendance records and the GPS data.

Based on the analysis conducted by the JEA Audit Services, in accordance with the OIG and JEA protocol, JEA referred the matter to the OIG for an administrative investigation into alleged falsification of time and attendance records.

During the investigation, in August of 2020, the OIG discussed the investigation with the Office of the State Attorney for the Fourth Judicial Circuit for consideration of Florida Statutes §812.014, Theft. The SAO declined criminal prosecution and advised the OIG to continue the administrative investigation.

This administrative investigation was conducted jointly by the OIG and JEA Audit Services.

During the investigation Chesser resigned, effective November 6, 2020.

ALLEGATION

Matthew Chesser, Environmental Technician, JEA, was alleged to have made several non- JEA related business stops with his JEA vehicle and falsified time and attendance records during the period from December 6, 2019 to June 30, 2020.

GOVERNING DIRECTIVES

Florida Statutes

Chapter 812, Theft, Robbery, and Related Crimes

- §812.014(2)(c)(1), Theft;

Chapter 838, Bribery, Misuse of Public Office

- §838.022(1)(a), *Official Misconduct*

City of Jacksonville Policies and Procedures***Civil Service and Personnel Rules and Regulations, Revised September 21, 2016***

- *Disciplinary Actions, Grievances, and Appeals, Section 9.05, Reduction in Compensation, Demotions, Suspensions without Pay and Dismissals*

JEA Policies and Procedures

- *JEA Organizational Policy & Procedure, Fleet Services, Origination Date April 3, 2002 (Revised January 24, 2018);*
- *JEA Organizational Policy & Procedure, Fleet Services, Origination Date April 3, 2002 (Revised December 20, 2019); and*
- *JEA Organizational Policy & Procedure, Time and Attendance Reporting – Payroll Processing, effective October 30, 2019 (referred to hereafter as **Time and Attendance Reporting Policy**)*

INVESTIGATIVE FINDINGS

OIG RECORDS REVIEW

The OIG reviewed various records, including applicable Florida Statutes; City of Jacksonville *Ordinance Code*; JEA policies and procedures; and other records, as highlighted verbatim below:

Florida Statutes

§812.014, *Theft*, specifies in part:

- (1) *A person commits theft if he or she knowingly obtains or uses, or endeavors to obtain or to use, the property of another with intent to, either temporarily or permanently:*
 - (a) *Deprive the other person of a right to the property or a benefit from the property.*
 - (b) *Appropriate the property to his or her own use or to the use of any person not entitled to the use of the property ...*
- (2)(c) *It is grand theft of the third degree and a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, if*

the property stolen is: ...

1. Valued at \$300 or more, but less than \$5,000.

§838.022(1) (a), **Official Misconduct**, specifies in part:

It is unlawful for a public servant or public contractor, to knowingly and intentionally obtain a benefit for any person or to cause unlawful harm to another, by: (a) Falsifying, or causing another person to falsify, any official record or official document.

City of Jacksonville Policies and Procedures

COJ Civil Service Rules (Revised September 21, 2016), Section 9.05, Reduction in Compensation, Demotions, Suspensions without Pay and Dismissals, specifies verbatim, in part:

Except for voluntary demotions or demotions resulting from reduction in force or reduction in compensation, for other than disciplinary reasons, employees with permanent status in the Civil Service may only have their compensation reduced, be demoted, suspended without pay or dismissed for cause.

- (1) *Cause shall include, but is not limited to;... willful violation of the provisions of law or department rules;... willful falsification of records (false statements, misrepresentation or fraud of official documents, such as... attendance and leave records or work and production records)...*

JEA Policies and Procedures

In general, the JEA Organizational Policy & Procedure, Fleet Services, Origination Date April 3, 200, which was revised on January 24, 2018 and again on December 20, 2019, outlines, “the guidelines under which Fleet Services and asset operators shall adhere.” The policy also describes the roles and responsibilities of “JEA Fleet services and those operating a JEA Fleet asset.” The policy states verbatim, in part, under Section 2. Manager and Operator Responsibilities, b. Operator Guidelines and Reporting Responsibilities: “(iv.) Assets are to be used in the direct performance of JEA business. Personal use is prohibited.”

The JEA Time and Attendance Reporting Policy, effective October 30, 2019, states verbatim, in part:

All Employees are responsible for reporting their time and attendance by:

- *Reviewing and being familiar with this policy...*
- *Providing complete and accurate reporting of payroll information on a timecard for each pay period.*

JEA Records Analysis

An analysis of Chesser's time and attendance records, JEA badging reports, and GPS data for the period from December 6, 2019 through June 30, 2020 was conducted. The *Analysis of Chesser's Non-JEA Related Vehicle Stops* chart below provides a summary of the non-JEA business related vehicle stops and corresponding salary overpayments associated with each non-JEA business stop. Chesser's rates of pay changed during this period and are reflected in the chart accordingly.

ANALYSIS OF CHESSER'S NON-JEA RELATED VEHICLE STOPS

<u>Date</u>	<u>Number of Non-JEA Related Stops</u>	<u>Time At Stop (Minutes)</u>	<u>Chesser's Rate Of Pay**</u>	<u>Salary Overpayment***</u>
12/06/19	1	16	23.37	6.31
12/16/19	1	6	23.37	2.34
12/16/19	1	8	23.37	3.04
12/26/19	1	56	23.37	21.73
01/09/20	1	7	23.37	2.80
01/15/20	1	38	23.37	14.72
01/23/20	1	30	23.37	11.69
01/23/20	1	10	23.37	3.97
02/03/20	1	33	23.37	12.85
02/03/20	1	98	23.37	38.09
04/14/20	1	5	24.08	1.93
04/14/20	1	30	24.08	12.04
04/14/20	1	4	24.08	1.69
04/15/20	1	14	24.08	5.54
04/15/20	1	18	24.08	7.22
04/15/20	1	10	24.08	4.09
04/15/20	1	11	24.08	4.33
04/15/20	1	149	24.08	59.72
04/20/20	1	6	24.08	2.41
04/21/20	1	8	24.08	3.13
04/22/20	1	4	24.08	1.69
04/22/20	1	73	24.08	29.38
04/24/20	1	29	24.08	11.56
04/24/20	1	9	24.08	3.61
04/27/20	1	50	24.08	19.99

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<u>Date</u>	<u>Number of Non-JEA Related Stops</u>	<u>Time At Stop (Minutes)</u>	<u>Chesser's Rate Of Pay**</u>	<u>Salary Overpayment***</u>
04/27/20	1	94	24.08	37.81
04/27/20	1	7	24.08	2.89
04/27/20	1	39	24.08	15.65
04/28/20	1	6	24.08	2.41
04/28/20	1	12	24.08	4.82
04/29/20	1	28	24.08	11.32
05/01/20	1	28	24.08	11.32
05/01/20	1	11	24.08	4.33
05/01/20	1	29	24.08	11.56
05/01/20	1	40	24.08	16.13
05/07/20	1	35	24.08	13.97
05/07/20	1	12	24.08	4.82
05/11/20	1	64	24.08	25.77
05/11/20	1	9	24.08	3.61
05/14/20	1	15	24.08	6.02
05/14/20	1	12	24.08	4.82
05/14/20	1	25	24.08	10.11
05/15/20	1	45	24.08	18.06
05/19/20	1	138	24.08	55.38
05/19/20	1	10	24.08	4.09
06/09/20	1	52	24.08	20.95
06/09/20	1	4	24.08	1.69
06/16/20	1	71	24.08	28.41
06/16/20	1	45	24.08	18.06
06/30/20	1	45	24.08	18.06
Total	50	1598*	--	637.93
NOTE:		Salary Overpayment is rounded to nearest 100 decimal		
LEGEND:		*Total Length at Stop Minutes Equals Approximately 26.63 decimal hours, equates to 26 hrs. and 38 minutes		
		** October 1, 2019 - March 15, 2020 - rate of pay \$23.37		
		March 16, 2020 - Present - rate of pay \$24.08		
		*** Salary Overpayment = Amount of time at Non-JEA stops multiplied by Rate of Pay		

Based on the above-referenced chart and testimony, as outlined below, the investigation determined Chesser received approximately **\$638.00** in salary overpayments for falsely reporting slightly over **26.5** straight-time hours as worked from December 6, 2019 through June 30, 2020. This figure *does not* include any drive time or mileage from Chesser's prior location to the non-JEA related stops or any drive time or mileage to his next destination.

TESTIMONY

Statement of Manager, Pollution Prevention Programs, Environmental Services Division

The Manager, Pollution Prevention, Programs Environmental Services Division, oversees various regulatory programs within JEA's service area, including the Fats Oils and Greases (FOG) program. He became Chesser's supervisor in September of 2019. Chesser is employed as an Environmental Technician and works as a FOG inspector and his job duties include working in an office setting and out in the field. While out in the field, Chesser visits food establishments and inspects grease traps to evaluate whether the grease traps have been pumped out correctly and are functioning appropriately.

In March and April of 2020, the Manager became concerned about Chesser's "*work product.*" Upon review of JEA's GPS data, the Manager observed Chesser's JEA vehicle at several locations that were not associated with JEA business activity or related to Chesser's job duties; and on some occasions these locations were a deviation from Chesser's work route. The Manager also reviewed JEA badge reports, and based on his review, he observed data showing Chesser's assigned JEA vehicle departing and returning to the JEA motor pool parking lot at times that were inconsistent with the Manager's instructions to Chesser.

The Manager stated Chesser's work hours are Monday through Friday, 7:00 a.m. to 4:00 p.m. Chesser could take a one-hour lunch break between the hours of 11:00 a.m. to 1:00 p.m.

Due to the COVID-19 pandemic, on March 23, 2020, the Manager's direct reports, including Chesser, started working from home. Chesser's work hours and one-hour lunch break timeframe remained the same.

The Manager stated he established written COVID-19 procedures and protocols which he e-mailed to his direct reports, including Chesser. The e-mail outlined how Chesser was supposed to conduct himself in the field (i.e. social distancing practices).

Due to COVID-19 and JEA employees working from home, he verbally told Chesser that he (Chesser) had the option of entering his food establishment inspection results into LINKO FOG (LINKO) database either in the office, or at home. The Manager also verbally communicated to Chesser that he had the flexibility to enter all or part of the inspection results in the morning, afternoon, or at the end of the day and that he was to coordinate his work route in the morning at home. The Manager informed Chesser several times both verbally and via e-mail about his work hours and the expectation for him to commence working in the field no later than 9 a.m. and return at 4 p.m.

The Manager was concerned about the non-JEA related stops from Chesser's vehicle from April 14, 2020 through June 16, 2020. The Manager was unaware of the non-JEA related stops and there was no job-related reason why Chesser would need to conduct the stops.

Subsequent to the initial interview, the OIG telephonically contacted the Manager for clarification and he provided the following additional information.

The Manager stated Chesser was not allowed to "flex" his time and Chesser had to get prior approval from him in order to adjust his (Chesser's) work hours. The Manager recalled some occasions (unknown dates) in which Chesser requested to work from 7:30 a.m. to 4:30 p.m., rather than 7:00 a.m. to 4:00 p.m., which he ultimately approved. The Manager stated in regard to all of the non-JEA stops identified for the period December 6, 2019 thru June 30, 2020, Chesser never e-mailed nor called him to adjust his (Chesser's) work hours. The Manager stated Chesser was required to take a one-hour lunch break and Chesser was not allowed to utilize his JEA vehicle to conduct non-JEA related business during his lunch hour.

Statement of Environmental Scientist, Prevention Pollution Programs, Environmental Services Division

The Environmental Scientist, Prevention Pollution Programs, Environmental Services Division, had worked with Chesser since Chesser began employment with JEA in September of 2019. In conjunction to the Environmental Scientist position, she served as the Coordinator of the FOG program. As the Coordinator, she generated the list of the food establishments that needed grease trap inspections. She provided this list to Chesser. She assumed Chesser's work hours were 7:00 a.m. to 4:00 p.m., Monday through Friday. Approximately two months after the Manager became Chesser's supervisor, the Manager spoke with all of the direct reports, to include Chesser, stating he preferred that his direct reports take their one-hour lunch break between the hours of 11:00 a.m. to 1:00 p.m.

Chesser was responsible for coordinating an efficient work route to conduct food establishment inspections and eliminate excessive travel time. Chesser generally would conduct eight to ten inspections per day and would conduct field work (inspections) approximately six hours per day. She was not aware of any grease traps located at personal residences.

She did not know what time he (Chesser) was required to start working out in the field when Chesser was working from home. She was aware that JEA vehicles were not allowed to be taken home without permission from the Manager. She did not know why Chesser would need to take a JEA vehicle to his residence.

Statement of Matthew Chesser, Environmental Technician, Prevention Pollution Programs, Environmental Services Division

Matthew Chesser (Chesser), Environmental Technician, Prevention Pollution Programs, Environmental

Services Division, began employment with JEA in September of 2019.¹ Chesser's job duties included serving as the FOG inspector for the JEA Preventive Pollution Department, which consisted of him inspecting grease traps at food establishments and verifying the grease traps were functional. The grease traps were located either inside or outside of the food establishments. While conducting food establishment inspections, Chesser utilized his assigned JEA vehicle. He is supervised by the Manager, Pollution Prevention, Programs Environmental Services Division.

Chesser worked both in the office and in the field. His normal work hours were Monday through Friday, 7:00 a.m. to 4:00 p.m. Chesser recalled that his supervisor told him he should take his lunch break from 11:30 a.m. to 12:30 p.m., although Chesser could not recall the date of this conversation. Chesser stated he typically would bring his lunch with him or would pick up lunch while out in the field.

Chesser stated prior to COVID-19, his workday consisted of arriving at the JEA office where he would plan and route the food establishment grease trap inspections for that particular day. Chesser estimated it took him approximately thirty minutes to one hour to complete the planning and routing. Afterwards, Chesser conducted the inspections out in the field. Chesser stated he would typically spend six or seven hours conducting ten inspections per day. After completing the inspections, Chesser would return to the JEA office and enter the completed inspection information for that given day into the LINKO database. Chesser estimated it took him approximately thirty minutes to an hour to enter the completed inspections into LINKO.

Due to the COVID-19 pandemic, Chesser started working from home. Chesser continued to work the same days and hours as he had prior to COVID-19. Chesser recalled that his supervisor told him that he was expected to be out in the field by 9 a.m. but he could not recall the date of the conversation. Chesser estimated it took him approximately one to two hours to plan and route his inspections. Chesser stated while working from home he was approximately two or three months behind on entering his inspection data into LINKO. Chesser stated there were some days (could not recall dates) were he would be out in the field for approximately three or four hours, then return home to enter inspection data into LINKO for the remainder of his work day.

Chesser did not retain a personal record of his time and attendance such as in a notebook; however, he would keep track of this information in his head. Chesser stated he could "*flex*" his workhours.

Chesser stated he used his JEA assigned vehicle for JEA related business purposes. Chesser stated there were occasions where he parked his JEA assigned vehicle at his personal residence overnight. Chesser assumed parking his JEA assigned vehicle at his personal residence overnight was not an issue as he was using it for JEA related business purposes. However, Chesser stated that no JEA officials, to include his supervisor, gave him permission to take his JEA assigned vehicle home overnight. In addition, Chesser stated there had been occasions (could not recall the date or time) when his wife would need to run an errand, and he would briefly stop at his residence to watch the children if he was in the area.

¹ During the OIG investigation and subsequent to being interviewed, Chesser submitted his resignation, effective November 6, 2020.

During the interview, Chesser reviewed the GPS information which included various dates, times, and locations for his JEA vehicle at non-JEA business related locations during his work hours as outlined in *Chesser's Explanations for Non-JEA Related Vehicle Stops* chart below. In substance, the following summarizes Chesser's explanations for the respective stops:

CHESSER'S EXPLANATIONS FOR NON-JEA RELATED VEHICLE STOPS

<u>Date</u>	<u>Length At Stop (Minutes)</u>	<u>Stop Location</u>	<u>Chesser's Explanation For Stop</u>
12/06/19	16	Chesser's Family Member's Personal Residence	Cannot recall the stop
12/16/19	6	Chesser's Personal Residence	Possibly pick up something
12/16/19	8	Chets Creek Church	Possible JEA work related
12/26/19	56	Chesser's Personal Residence	Possible lunch or watch the kids
01/09/20	7	Chesser's Personal Residence	Cannot recall the stop
01/15/20	38	Arlington Marina	Chesser's lunch
01/23/20	30	Private Residence	Cannot recall the stop
01/23/20	10	Chesser's Personal Residence	Cannot recall the stop
02/03/20	33	Chesser's Personal Residence	Cannot recall the stop
02/03/20	98	Chesser's Personal Residence	Cannot recall the stop
04/14/20	5	Hotel in Jacksonville (Name left out intentionally)	Cannot recall the stop
04/14/20	30	Arlington Marina	Cannot recall the stop
04/14/20	4	Church in Jacksonville (Name left out intentionally)	Cannot recall the stop
04/15/20	14	Lowes (Jacksonville)	Cannot recall the stop
04/15/20	18	Northern Tool and Equipment (Jacksonville)	Bought a screwdriver
04/15/20	10	Harbor Freight (Jacksonville)	Cannot recall the stop
			Continued on Next Page ...

<u>Date</u>	<u>Length At Stop (Minutes)</u>	<u>Stop Location</u>	<u>Chesser's Explanation For Stop</u>
04/15/20	11	Home Depot (Jacksonville)	Cannot recall the stop
04/15/20	149	Chesser's Family Member's Personal Residence	Pick up facemask & work on JEA laptop
04/20/20	6	Private Residence	Cannot recall the stop
04/21/20	8	Private Residence	Cannot recall the stop
04/22/20	4	Private Residence	Cannot recall the stop
04/22/20	73	Chesser's Family Member's Personal Residence	Cannot recall the stop
04/24/20	29	Lowes (Jacksonville)	Cannot recall the stop
04/24/20	9	Harbor Freight	Bought a screwdriver
04/27/20	50	Chesser's Family Member's Personal Residence	Chesser's lunch
04/27/20	94	Arlington Marina	Cannot recall the stop
04/27/20	7	Speedway (Gas Station)	Cannot recall the stop
04/27/20	39	Private Residence	Cannot recall the stop
04/28/20	6	Raceway (Gas Station)	Cannot recall the stop
04/28/20	12	Chesser's Family Member's Personal Residence	Cannot recall the stop
04/29/20	28	Chesser's Family Member's Personal Residence	Cannot recall the stop
05/01/20	28	Crosswater Pkwy	Cannot recall the stop
05/01/20	11	Private Residence in Jax Beach	Cannot recall the stop
05/01/20	29	TIAA Bank Stadium - East Side	Possible JEA work related
05/01/20	40	Arlington Marina	Cannot recall the stop

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<u>Date</u>	<u>Length At Stop (Minutes)</u>	<u>Stop Location</u>	<u>Chesser's Explanation For Stop</u>
05/07/20	35	Julington Creek Business Park	Cannot recall the stop
05/07/20	12	Chesser's Personal Residence	Pick up JEA work papers
05/11/20	64	Chesser's Personal Residence	Chesser's lunch
05/11/20	9	Chesser's Personal Residence	Did not review
05/14/20	15	Navy Federal (Jacksonville)	ATM
05/14/20	12	Bank of America (Jacksonville)	Money deposit
05/14/20	25	Chesser's Personal Residence	Chesser's lunch
05/15/20	45	Chesser's Family Member's Personal Residence	Did not review
05/19/20	138	Chesser's Personal Residence	Did not review
05/19/20	10	Chesser's Personal Residence	Did not review
06/09/20	52	Tax Collector Office, Macclenny, Florida	Registered a vehicle
06/09/20	4	Strip Mall, Macclenny, Florida	Did not review
06/16/20	71	6002 Wilson Blvd	VA therapy appointment
06/16/20	45	Chesser's Personal Residence	Cannot recall the stop
06/30/20	45	Chesser's Personal Residence	Chesser's lunch
TOTAL	1598		
	Equals 26.63 decimal hours; equals <u>26 hours 38 minutes</u>		

Chesser stated he informed his supervisor of the stop he conducted on June 16, 2020.² However, he never asked his supervisor for permission for any of the other stops and his supervisor never gave permission for Chesser to make the stops. Chesser stated there were no grease traps located at any personal residences he visited.

Chesser was under the impression that “flex” time was okay and stated he reported his time truly and correctly to the best of his knowledge.

In regard to any salary overpayments identified by this investigation, Chesser stated, “*he would do what was right*” and his intent was not to take from JEA.

CONCLUSION

Based on records and testimony, including Chesser’s own testimony, the investigation **substantiated** that on multiple occasions Chesser used a JEA-vehicle for non-JEA business purposes in violation of *JEA Organizational Policy & Procedure, Fleet Services, Origination Date April 3, 2002 (Revised January 24, 2018)* and *JEA Organizational Policy & Procedure, Fleet Services, Origination Date April 3, 2002 (Revised December 20, 2019)*. In addition, Chesser admitted he took his assigned JEA vehicle home without supervisory approval.

The investigation concluded that Chesser falsified his time and attendance records and received approximately **\$638.00** in salary overpayments for falsely reporting slightly over **26.5** straight-time hours worked.

RECOMMENDED CORRECTIVE ACTIONS

The OIG recommends the following corrective actions:

1. As a result of a prior investigation (OIG Report of Investigation 2019-0003), the OIG recommended that JEA establish a procedure or policy to strengthen internal controls to ensure accurate time reporting and oversight of those employees whose job duties include field operations and/or who perform work remotely. JEA reported in August of 2020 that respective business units needed to draft procedures to address distinct operations within their respective areas. Therefore, any recommendation relating to strengthening internal controls would be the same and/or similar to this recommendation. Provide a copy of any updated or newly established procedure for the Environmental Services Division.
2. OIG understands that the employee is resigning effective November 6, 2020. Take appropriate action to recover approximately \$638.00 in salary overpayments from the employee. Provide the OIG with verification.

² Based on a review of Chesser’s time and attendance records, Chesser claimed a full 8-hour day.

IDENTIFIED, QUESTIONED, AND AVOIDABLE COSTS**Identified Costs: \$638.00**

Identified Costs is defined as losses from disbursements or activities associated with fraudulent or negligent activity, or mismanagement, which have substantial likelihood of recovery. Identified costs are those associated with disbursement or activities of the Consolidated Government.

The Identified Costs figure of approximately \$638.00 was derived from a comparison of Chesser's time and attendance records, JEA badging reports, and GPS data from December 6, 2019 through June 30, 2020 [refer to chart on page 6].

CHESSER'S RESPONSE

On November 3, 2020, the OIG mailed a copy of the draft Report of Investigation to Chesser's residential address on file via certified mail. The OIG provided Chesser an opportunity to submit a written explanation or rebuttal to the findings in the draft Report of Investigation, due on or before November 13, 2020. Per the United States Postal Service's Proof of Delivery, the draft Report of Investigation was signed for (signature is illegible) on November 5, 2020. On November 5, 2020, Chesser contacted the OIG telephonically and indicated that he had received the draft Report of Investigation. No response from Chesser was received.

MANAGEMENT COMMENTS AND CORRECTIVE ACTIONS

On November 3, 2020, the Interim Managing Director and Chief Executive Officer, JEA, was provided the opportunity to submit a written explanation or rebuttal to the findings in the draft Report of Investigation due on or before November 23, 2020.

On November 23, 2020, a written response was received from the Interim Chief Compliance Officer, JEA. The response is attached in its entirety to this report.

JEA advised that systems within Fat, Oil and Grease (FOG) Inspections have been enhanced to require Inspectors to upload inspection reports and accompanying photographs prior to leaving the site. In addition, JEA has strengthened its internal controls relating to route planning and accountability through new software that is able to compare field work to monthly schedules and daily summaries.

JEA attempted to collect the \$638 in identified costs from Chesser through voluntary forfeiture of his annual leave; however, Chesser refused to comply with JEA's request prior to leaving employment on November 6, 2020.

cc: IG Distribution 2020-0007

This investigation has been conducted in accordance with the ASSOCIATION OF INSPECTORS GENERAL Principles & Quality Standards for Investigations.

21 West Church Street
Jacksonville, Florida 32202-3139

November 23, 2020



Ms. Lisa A. Green
Inspector General
Office of Inspector General, City of Jacksonville
231 E. Forsyth Street, Suite 470
Jacksonville, FL 32202

ELECTRIC

Subject: JEA's Management Response Pursuant to OIG Report of Investigation
Number 2020-0007

WATER

Dear Ms. Green:

SEWER

We are herein providing our management response to your DRAFT Report of Investigation dated November 3, 2020, which includes a summary of our corrective action plan, its status, and any supporting documentary evidence.

Recommended Corrective Actions

1. As a result of a prior investigation (OIG Report of Investigation 2019-0003), the OIG recommended that JEA establish a procedure or policy to strengthen internal controls to ensure accurate time reporting and oversight of those employees whose job duties include field operations and/or who perform work remotely. JEA reported in August of 2020 that respective business units needed to draft procedures to address distinct operations within their respective areas. Therefore, any recommendation relating to strengthening internal controls would be the same and/or similar to this recommendation. Provide a copy of any updated or newly established procedure for the Environmental Services Division.

Management's Response

In response to the update of the reporting software in July, changes were made to the reporting protocol for Fat, Oil and Grease (FOG) Inspections. The system's software has the capability to upload the inspection report immediately (along with required pictures), and upon submission, provide a time stamp.

The new protocol requires the Inspector to upload the inspection report before leaving the inspection site. The new software system then provides a real-time summary of inspections, (i.e. time, location, etc.) depicting an accurate portrayal of daily activities.

In addition to the use of the new software, additional changes have been made to the scheduling and reporting of work to include the following:

- A monthly schedule of inspections will be provided to the FOG inspector.
- To ensure management is able to appropriately track inspection routes, a route planning application will be installed on the work cell phone. This provides comparative data for the routes taken and confirms the locations of inspections completed against the monthly schedule and daily summaries.

These changes will grant a better oversight of field activities and provide the opportunity to quickly address and correct any anomalies.

2. OIG understands that the employee is resigning effective November 6, 2020. Take appropriate action to recover approximately \$638.00 in salary overpayments from the employee. Provide the OIG with verification.

Management's Response

JEA drafted a restitution letter to the employee outlining the option for JEA to retrieve the \$638.00 in overpayments through the forfeiture of the employee's annual leave. The employee refused to sign the letter.

Please contact me if you need additional information regarding our corrective action plan.

Sincerely,



Steven V. Tuten
Interim Chief Compliance Officer
JEA
21 W. Church Street, T16
Jacksonville, FL 32202
(904) 665-5206

Cc: Mr. Paul McElroy, Interim Chief Executive Officer & Managing Director
Ms. Jody Brooks, Chief Legal Officer

Enclosures:

- 1) Daily FOG Planning and Inspection SOP
- 2) Restitution Letter
- 3) Email confirming employee's election not to sign letter

Daily FOG Planning and Inspection Documentation SOP

Note: Route and inspections need to be planned around operating hours of facilities. Sites for inspections will be provided by manager and/or FOG coordinator monthly (unless needed prior to the end of the month). This process revolves around the use of the FOG BMP software package. The inspector should maintain adequate training to ensure full utilization of the software program.

1. A daily route should be made with a proper app via JEA supplied cell phone, and then sent to the FOG Coordinator and Manager. Route should be in the sequence the inspector plans to follow for the day.
 - a. This should be made from the list provided by the coordinator, or any additional facilities that the coordinator needs the inspector to check on. If there is an investigation going on due to an SSO, excessive cleaning, or complaint by LS mechanics make sure you have any needed contacts so coordination with additional JEA staff can be done.
2. Upon arrival at the FSE, and before starting an inspection make sure that there is a primary contact with an e-mail address for the facility.
 - a. If there is proceed with inspection as usual.
 - b. If there is not open a second tab for the inspection, while keeping the tab with the store information open to obtain the e-mail before finishing the inspection.
3. During inspection
 - a. Fill in inspection completely (a kitchen walk-through is optional)
 - b. Add store front picture, if needed
 - c. Take pictures of the trap/interceptor every time, especially if there is anything that needs to be fixed such as missing tees.
 - d. Obtain primary contact first and last name, and e-mail address (save) for the FSE.
 - e. Go through the inspection report with the primary contact or their designee, have that individual sign off on inspection and answer any questions, and always feel free to refer them to FOG coordinator with additional questions or concerns. Provide a FOG BMP RAC card for the FSE if this is a facility new to FOG BMP.
 - f. Signature – should be from the primary contact or their designee, (i.e. from owner/manager on duty - there is always someone there that is in charge at the time, even if their title is not manager)
 - i. If a signature is not available please do the following
 1. Facility is not operating during normal JEA business hours during time of inspection – note the hours of operation in the notes section and put N/A in the manager’s signature box.
 2. .If they are not willing to sign the inspection – note any reason that was given for not signing and put RTS in the signature box
 - g. Once reviewed and signed (or not) Save/Submit the inspection. This must be done before leaving the FSE site. – DO NOT e-mail it as a way to save the inspection in the system. (As our one of our primary objectives is safety, no work on the tablet or up-loads should be done when driving the JEA vehicle. This should only be done while parked at the FSE or inside the facility.)

Created 11/17/20

- h. If the person signing the inspection, is not the primary contact and also wants a copy of the inspection then e-mail it to them using the e-mail button, make sure they get the full report NOT the condensed report as this does not have the issues that need to be fixed broken out individually.

Note: Daily inspections still need to be logged in the excel sheet and are reviewed monthly with the FOG Coordinator and/or manager as appropriate.

Note: Daily Progress of inspections can and will be tracked in FOG BMP. For purposes of weekly FOG team reporting, reports of FOG inspections should be completed utilizing the FOG BMP reporting functions.

Created 11/17/20



November 5, 2020

Mr. Matthew Bryan Chesser #10388
Environmental Technician
Via Email and Hand Delivery

Re: Collection of Restitution Payment of \$637.92

Dear Mr. Chesser:

On September 1, 2020, Robert Lisner, Investigator with the City of Jacksonville’s Office of Inspector General met with you and informed you that JEA’s records show that you received wages for hours not actually worked during the time period of December 6, 2019 through June 30, 2020. As this was a form of theft against your employer, you owe JEA a total of \$637.92. We have been made aware that you have tendered your resignation effective November 6, 2020.

JEA seeks to be made whole and seeks the collection of a restitution payment for the full amount of the debt you owe JEA. Upon your separation from JEA, you have an annual leave balance of 28.61 hours. Rather than seeking legal action to collect the debt, JEA is willing to deduct the hours from your leave balance and is willing to consider this payment as a full discharge of your debt. You will have a small amount (approximately \$18.00 in value) left in your leave bank which will be paid out on the second payroll after your separation.

If you agree to the forfeiture, please sign the enclosed copy where indicated below. If you do not agree to make the full restitution payment owed to JEA, JEA shall seek all lawful measures available to recover payment. Thank you for your prompt attention to this matter.

Sincerely yours,
Angelia Hiers e-signed
Angelia Hiers
Interim Vice President and Chief Human Resources Officer

I agree to pay the \$637.92 debt I owe JEA by forfeiting approximately 28.61 hours of my annual leave balance.

Matthew Bryan Chesser

Date

Witness

Date

CC: Office of Inspector General
Personnel File

Tuten, Steven V. - Interim Chief Compliance Officer

From: Evans, Maryanne D. - Director Labor Relations
Sent: Friday, November 20, 2020 8:34 AM
To: Tuten, Steven V. - Interim Chief Compliance Officer
Cc: Kramer, Christopher P - Mgr Pollution Prevention Programs; Young, Orrin W. - Interim Chief Environmental Officer; Flennoy, Charna M. - Labor Relations Specialist
Subject: FW: Restitution Letter

-----Original Message-----

From: Evans, Maryanne D. - Director Labor Relations
Sent: Thursday, November 5, 2020 3:51 PM
To: Chesser, Matthew B. <chesmb@jea.com>
Subject: RE: Restitution Letter

Mr. Chesser, this is confirming that you have elected not to sign the restitution letter. I will advise the CHRO and OIG of that election. Thank you for your prompt response.

Maryanne Evans

-----Original Message-----

From: Chesser, Matthew B. <chesmb@jea.com>
Sent: Thursday, November 5, 2020 3:22 PM
To: Evans, Maryanne D. - Director Labor Relations <evanmd@jea.com>
Subject: RE: Restitution Letter

Sorry but I am appealing this. The OIG has given me 21 days to rebutt the accusation. Please do not take or request any pay until the investigation is complete.

Matthew Chesser

From: Evans, Maryanne D. - Director Labor Relations
Sent: Thursday, November 5, 2020 9:12 AM
To: Chesser, Matthew B.
Cc: Kramer, Christopher P - Mgr Pollution Prevention Programs; Higley, Carol A. - Human Resources Business Partner
Subject: Restitution Letter

Mr. Chesser, please see attached for a communication from JEA's Chief Human Resources Officer. Your manager, Mr. Kramer, will have a hard copy of the letter at your exit meeting tomorrow. I can be available by phone for tomorrow's meeting if requested.

Thank you

Maryanne Evans