Jefferson Parish

2017 Annual Report

Office of Inspector General

David N. McClintock
Inspector General

March 31, 2018

Inspector General's Message

To: Members of the Jefferson Parish Ethics and Compliance Commission

Cc: Jefferson Parish Councilmembers and Parish President

It is my privilege and honor to provide you the Jefferson Parish Office of Inspector General's JPOIG) 2017 Annual Report. This report marks the fifth year since the inception of the Office of Inspector General and the fourth full year of operations.

Over the preceding four years, the JPOIG has questioned $21,864,710, issued 22 reports, 9 position papers, monitored more than $600 million in transactions, and rendered 205 findings and recommendations to Parish decision makers. While we are proud of what the JPOIG team has accomplished and we recognize that much remains to be done.

2017

During 2017, the JPOIG passed our first peer review conducted by the National Association of Inspectors General, received and processed 46 complaints, issued 7 reports, issued 2 position papers, and remained engaged in two monitoring efforts. As a result, the JPOIG:

- Questioned $9,796,264 in expenditures; and
- Monitored actions and funds valued at more than $600 million dollars.

Collectively Parish leadership continues to struggle with the implementation of meaningful changes, cost savings and best practices. While there have been some positive steps taken, mainly concerning Volunteer Fire Companies, the year also included many missed corrective opportunities and continued rising tension over issues of cooperation with the JPOIG in the performance of its duties.

Corrective Action Plans

The JPOIG has become increasingly concerned with the willingness of too many Parish leaders to not engage in the corrective action process. Any Office of Inspector General, no matter the opportunities it discovers, cannot be fully effective without a commitment by elected officials to implement change. No factor will be more important to this effort than the cooperation and commitment of the Parish Administration and Council to engage in the process of raising the bar and implementing best practices.

The JPOIG continues to believe that a well prepared Corrective Action Plan (CAP) is an established and effective method of implementing timely and effective changes based on investigative and audit recommendations. A cooperative approach to the development and implementation of CAPs will be a focus during the coming year. Best practices would see key officials meeting with the JPOIG during the draft period, working through potential corrective measures, commit to specific corrective actions, designate an individual responsible to ensure completion, and establish a timeline for doing so. Ideally, all parties should work towards an agreed upon CAP.

Tone at the Top and Cooperation

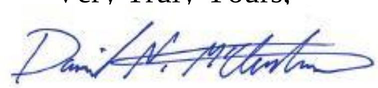
Too often, we have seen the litmus test of Parish conduct reduced to one of legality, whereas, the assessment should be one of best practice(s) and financial stewardship. Too often, we see responses and justifications that focus on the determination that there is no legal prohibition to the action in question. Too often, the question not being asked is; can the Parish be more efficient, more transparent, and more effective in serving the needs of the citizens of Jefferson Parish. The tone has been one of business as usual, as opposed to one of seeking better governance.

During 2017, the JPOIG was denied the ability to exercise the very clear authority to access Parish Facilities for a period of near 18 months. Further, Parish management and leadership was tepid in responding to efforts by a vendor to withhold information from the JPOIG relative to the West Jefferson Medical Center lease. In still another matter, the JPOIG saw direction provided by the Parish Attorney to the Council that they were not required to respond to JPOIG information requests. This action was taken without any effort to communicate with the JPOIG, served to obstruct an active investigation and was not congruent with our legal authority.

Recently, in March of 2018, the Parish Administration has taken some substantial steps to address facility and data access concerns, open access to resources needed to engage in training efforts, and has committed to engaging in a purposeful corrective action process. The significance of these actions, if maintained, should not be underestimated. The JPOIG is optimistic that 2018, will be a more productive year and result demonstrable actions leading to better government in Jefferson Parish.

Please visit www.jpoig.net for synopses of our audits, investigations, reviews and findings.

Very Truly Yours,



David N. McClintock

2017 JPOIG BUDGET

$1.29 MILLION

STAFF OF 11

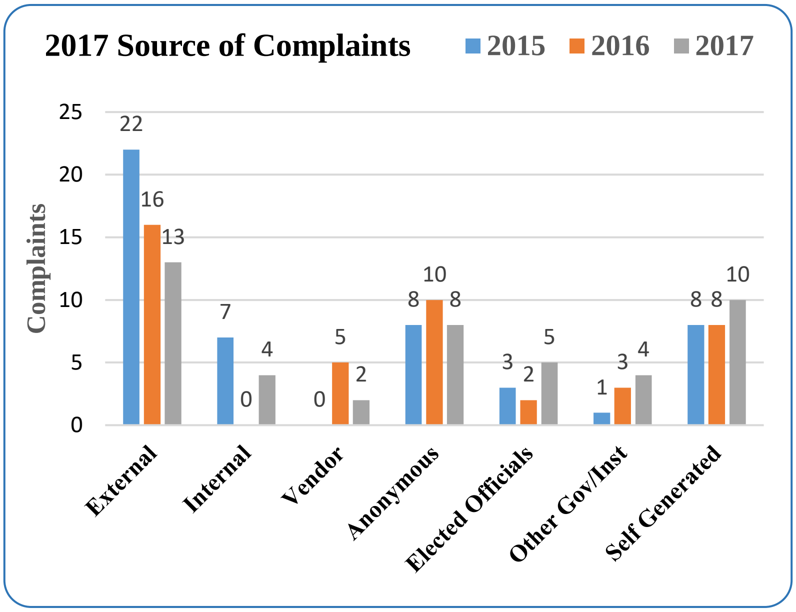
$9.3 MILLION

IN FUNDS QUESTIONED FOR 2016

$624.1 MILLION

IN FUNDS MONITORED 2016

WHO TALKS TO THE JPOIG?

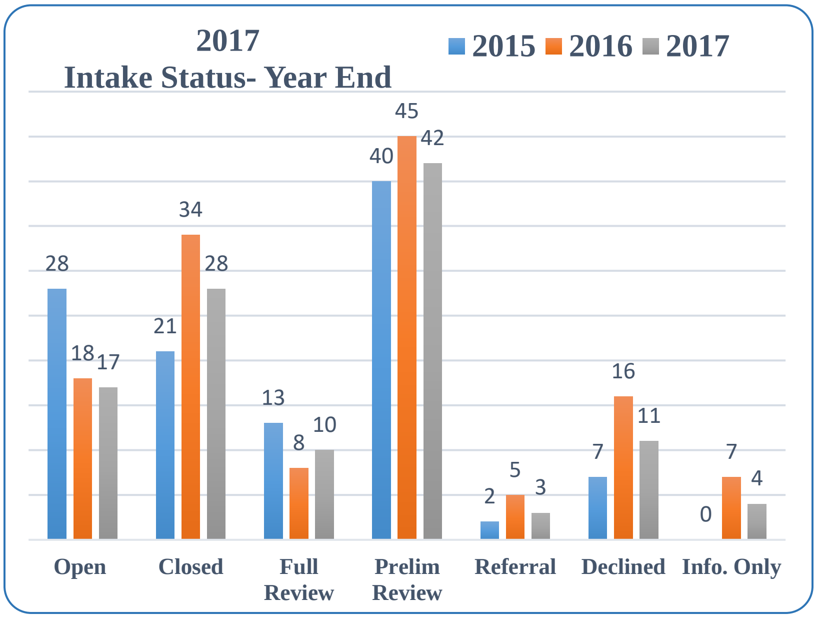


Complaints

In 2017, the JPOIG logged 46 new complaints from various sources. Self-generated complaints reflect those that are developed within the JPOIG. We also continue to see a fair number of reports from anonymous sources. We are glad to see the broad engagement of the JPOIG.

Information is Our Business!

Working through information received and assessing it against the law, Parish policy, and best practices is central to our mission of identifying fraud, waste and abuse. While we wish we could audit and investigate every complaint with merit, the selection of cases to pursue is ultimately dependent upon available resources.



About This Report Overview

The Jefferson Parish Office of Inspector General's (JPOIG) Annual Report highlights the investigations, audits, reviews and monitoring efforts concluded during the past year. It is produced in accordance with our responsibilities under the Jefferson Parish Code of Ordinances at Section 2-155.10 to report on the activities of the office of inspector general annually. The results, whether in the form of questioned costs, future savings or earnings, operational improvements, legislative commentary, or fraud prevention and detection are part of the process of making government better through increased transparency and accountability.

Reporting Period

The JPOIG Annual Report is due each year on March 31, and covers activities of the preceding calendar year, in this case 2017. The report will be provided to the Ethics and Compliance Commission for a period of not less than 48 hours, prior to public release.

Founding Authority

The JPOIG's authority is founded in both Louisiana law, Parish Charter, and Parish ordinance.

Louisiana Revised Statutes 33:9611–33:9615

State law authorizes the creation of an office of inspector general in Jefferson Parish and in certain other jurisdictions.[1] In addition, the statues provide for investigative powers, subpoena power, and confidentiality of records.

Parish Home Rule Charter – 4.09

Parish Charter establishes the Office of Inspector General for prevention, examination, investigation, audit, detection, elimination and prosecution of fraud, corruption, waste, mismanagement, or misconduct. The Charter also provides that the office's authority extends throughout Parish government, its special districts, and those entities receiving funds from the Parish. In addition, the retention of Counsel is specifically permitted, and the funding source is established as a special millage.

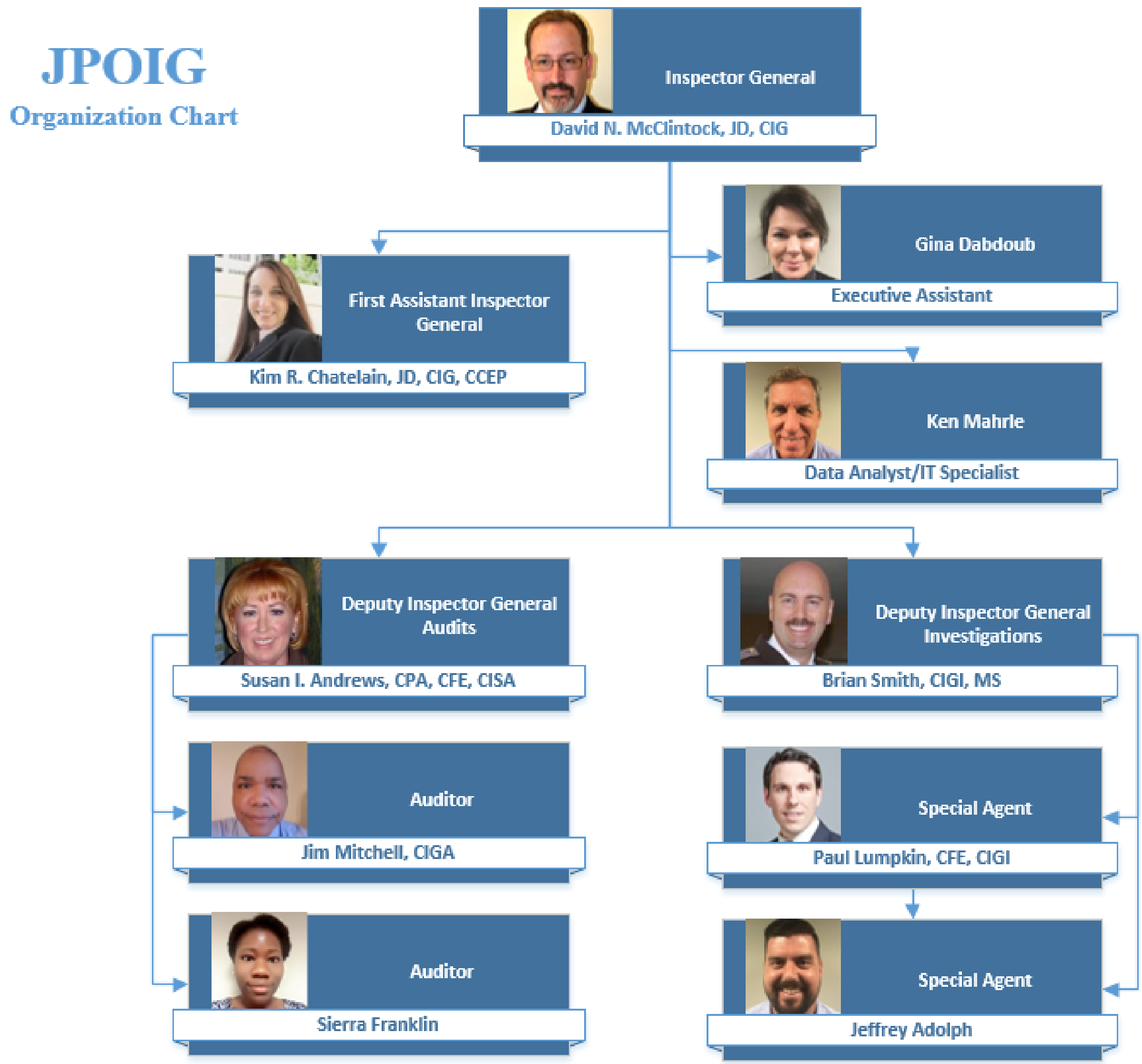
Jefferson Parish Code of Ordinances (JPCO) 2-155.10

The JPCO sets forth the manner of retention for the Inspector General, organizational placement, authority, powers, professional standards and quality review. Parish ordinance also ensures access to data, confidentiality of records, reporting requirements, and other procedural requirements.

[1] L.A. R.S. 33:9611(A).

OFFICE ORGANIZATION AND STRUCTURE

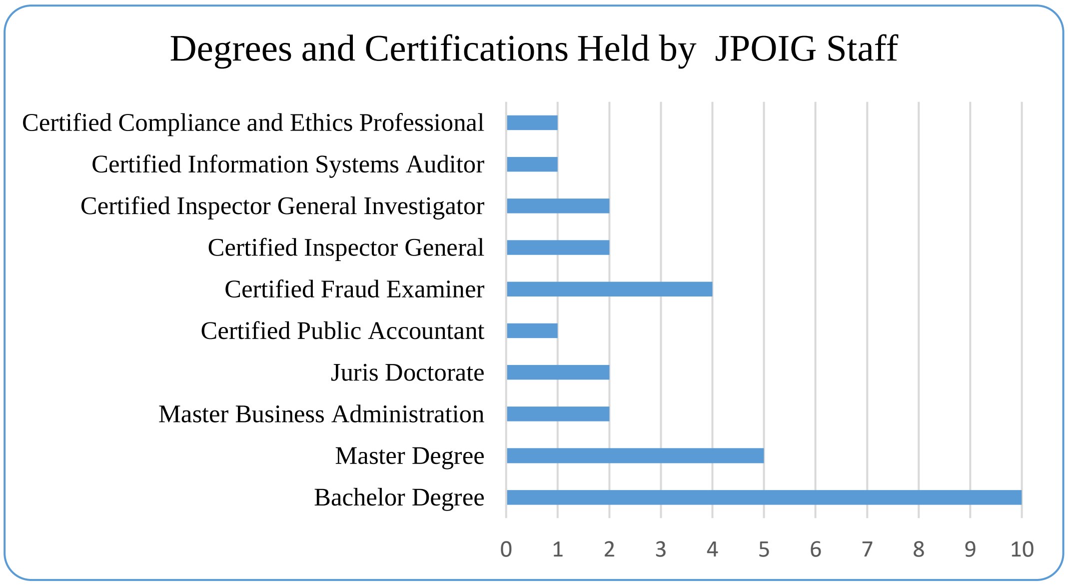
The Inspector General has organized the JPOIG into two sections: (1) Audit and (2) Investigations. The functions and operations of the office are supported through 11 staff positions which include; a 1st Assistant Inspector General and two Deputy Inspectors General. The following Chart reflects the status at report issuance.



The 1st Assistant Inspector General serves as the General Counsel and provides legal support across a broad spectrum of issues. The Audit and Investigation sections are each supervised by a Deputy Inspector General. Each Deputy Inspector General oversees the development of their respective section and ensures operations comply with applicable policy and procedure. The organizational chart is shown above.

The efficient operation of an office of inspector general in a local government environment necessitates the utilization of common core services of the Parish. Like other Departments of the Parish, the JPOIG utilizes those ministerial and support services such as: human resources, payroll, purchasing, and general services. Utilizing these functions permits the office to apply our limited resources to positions and functions that directly support our operationally independent functions.

The JPOIG staff represents professionals with diverse skill sets, who collectively possess the capacity to execute assignments across areas of review. The following chart depicts the education and certification level of the collective JPOIG staff at report issuance.



Current position levels are consistent with current revenue and adequately support the investigative and audit function. Current funding levels do not support the retention of additional staff that could be tasked to operational units beyond those of audits and investigations, such as performance review, contract compliance, inspections, technical support, and analytical support services.

JPOIG Shares Best Practices with South African Delegation

In November of 2017, the New Orleans Citizen Diplomacy Council in cooperation with the U.S. Department of State hosted a visiting delegation from the City of Tshwane, South Africa, as part of an International Visitor Leadership Program (VLP). Through this exchange, emerging international leaders travel to the U.S. to learn about our best practices in government and business. The City of Tshwane is home to more than 2,921,500 (2011 census) residents and encompasses more than 2,400 square miles. Topics discussed included; tools and approaches to reduce municipal corruption, legal structures that support good government and transparency, partnerships with other government entities, leveraging administrative and criminal solutions, governmental culture change, and incentivizing good government perspectives among city employees.

Inspector General McClintock and 1st Assistant Chatelain spoke to the delegation about three general areas: independence, access and confidentiality.

The importance of designing and maintaining independence was discussed at length. Here, the Louisiana enabling legislation and the Jefferson Parish ordinance served as an excellent demonstration of best practices for an Office of Inspector General. The Parish model created strong independence from both the legislative and executive branch of government, utilized a dedicated tax to ensure funding that could not be manipulated, and the retention of an Inspector General via an independent Ethics and Compliance Commission, who themselves were appointed based on recommendations tendered by area colleges and universities.

Next, Inspector General McClintock discussed the importance of access to data, employees at all levels, vendors, and the use of subpoena authority. Again, the Jefferson Parish model was an excellent backdrop for a robust discussion as the JPOIG has both excellent statutory authority and has also dealt with substantial resistance. The focus was on accomplishing the goals of the Inspector General, while also striking a balance of impartiality and professionalism.

Lastly, Inspector General McClintock and 1st Assistant Chatelain spoke to the responsibility that an Inspector General has to the confidentiality of those complainants who come forward. Earning and maintaining the trust of those providing information is critical to the success of an Inspector General. Here again, we were able to use elements of both state and local law to demonstrate how a good legal foundation supporting confidentiality helps to build trust. Potential complainants must have confidence in the ability of the system to maintain their anonymity and protect them from retaliation.

Professional Standards

The duties and responsibilities of the JPOIG are extensive and encompass several areas that are the subject of nationally accepted standards. These standards and the related best practices address operational, investigative, and audit elements that are applicable to our operations.

The JPOIG is required to comply with the Principles and Standards for Offices of Inspectors General (the "Green Book") published by the Association of Inspectors General (AIG), and other related standards.[2] Additionally, we have adopted the audit standards published by the Institute of Internal Auditors (the "Red Book").

To assure that the office develops and maintains applicable standards, the office is required to undergo 'peer review'. Peer review operates on a three-year cycle. This report marks the end of our third full year of operation, and we sought and received accreditation in 2017.

Peer Review

On October 23-24, 2017, the Association of Inspectors General (AIG) conducted a Peer Review of the Jefferson Parish Office of Inspector General (JPOIG). The review was initiated by my request. Jefferson Parish Code 2-155-10 (16)(b) states that:

> The office of inspector general shall be subject to peer review by the Association of Inspectors General every three (3) years. Such peer review shall be paid for by the office of the inspector general. When completed, the Association of Inspectors General shall submit its recommendations and findings of such peer review to the ethics and compliance commission and the inspector general. The inspector general shall comply with the recommendations of the peer review within ninety (90) days, provided that the recommendations and findings are accepted and approved by the ethics review board. Copies of the written report resulting from this peer review shall be furnished to the ethics review board, parish council, and the parish president. This report shall also be made available to the public, when such process is completed.

The Peer Review Opinion letter concluded that the JPOIG met all relevant AIG and Institute of Internal Auditors (IIA) standard for the three-year period from January 1, 2014 through December 31, 2016. The opinion of the AIG Peer Review team was issued without limitations or qualifications and that there were no findings or recommendations made.

[2] Standards for initiating and conducting audits, investigations, inspections, and performance reviews by the office of inspector general will conform to the Principles and Standards for Offices of Inspectors General (Green Book) promulgated by the Association of Inspectors General. The office of inspector general shall develop an operations manual available to the public that contains principles based on these standards. JPCO 2-155.10 (13) *Professional Standards*

BUDGET/FUNDING 2017

Take Aways

- Received total revenue of $1,290,853 and expended $1,282,115.
- Completed 2017 with a $1,222,704 fund balance. (Reserve)

To ensure the independence of the JPOIG, as well as that of the Ethics and Compliance Commission (ECC), the office receives the proceeds of a special tax that is dedicated to providing for, maintaining, administering and operating these entities.[3] The tax was first levied in 2013.

In the following table, we have outlined the millage related revenues, other funding sources (start-up funds, interest earned, and reserve funds carried forward), and expenditures. During FY2017, the JPOIG's notable areas of expenditure were:

- $1,060,242 in employee salary and benefits.
- $81,000 in annual office space rental.
- $63,445 in professional services to complete the case tracking system design and install.

JPOIG –ECC Combined Financial [4]

	2014 Actuals	2015 Actuals	2016 Actuals	2017 Actuals
Beginning Fund Balance	89,148	1,009,771	1,000,861	1,213,966
Millage Related Revenues				
Ad Valorem (Millage)	1,240,333	1,254,385	1,263,831	1,255,033
Ad Valorem - Back Taxes	7,055	2,577	1,337	1,159
Payment in Lieu of Taxes	-	-	-	5,115
Subtotal	**1,247,388**	**1,256,962**	**1,265,168**	**1,261,307**
Other Funding				
Interest on Account Funds	5,519	11,573	16,750	22,267
Other Financing Sources	-	-	-	7,279
Total Revenues	**2,051,015**	**1,268,535**	**1,281,918**	**1,290,853**
Expenditures				
Expenses	1,130,393	1,277,444	1,068,813	1,282,115
Other Financing Uses	-	-	-	-
Total Expenditures	**1,130,393**	**1,277,444**	**1,068,813**	**1,282,115**
Ending Fund Balance	**1,009,771**	**1,000,861**	**1,213,966**	**1,222,704**

[3] Jefferson Parish Charter 4.09 (D)(1).
[4] Amended 04/30/2021.

INTAKE, REVIEW AND REPORT ISSUANCE

Takeaways

☞ <u>THREE-PHASE REVIEW</u>

Information received is subjected to a progressive 3-phase process.

1. Initial intake/receipt,
2. A preliminary review, and
3. A full audit or investigation.

☞ <u>DRAFT, COMMENT AND REVIEW</u>

Investigative and Audit reports are provided to the Parish for a 30-day review and comment period prior to issuance, ensuring an opportunity for review and comment before becoming public. This period is most effectively used by the recipients and the JPOIG to engage cooperatively and collaboratively in the formation of a Corrective Action Plan.

<u>Reporting and Corrective Action Plan Process</u>

Upon completion of an investigation, audit, or review, the JPOIG will prepare and issue a confidential draft report. This report is subject to a thirty (30) working-day layover period. The draft period is most effectively used by the recipients and the JPOIG, to engage cooperatively and collaboratively in the formation of a Corrective Action Plan. The general process during the draft period is as follows:

1. Initial Post Draft Report Discussion

   A meeting is scheduled within a week of report issuance, or as soon as feasible, between department heads, administrators and Council members responsible for the areas reported upon and/or the implementation of potential corrective actions. This is the opportunity to:

   - Correct any errors in the report, discuss findings in depth and discuss all viable solutions.
   - Develop a Corrective Action Plan for each accepted finding that includes the specific action(s) to be taken, the individual responsible for the implementation, the timeline for completion, the metric or method upon which to measure the success or impact, and the resources needed.
   - Reach a consensus between the JPOIG and the report recipients on an "Agreed Upon Corrective Action Plan".
   - Prepare written responses which will accompany the issuance of a final report.

2. Issuance of a Confidential Final Report

   The JPOIG will finalize the report at the end of the draft period. This process involves:

   - Making any adjustments to the report based upon the discussions and outcome of the draft process.

- Including of all recipient responses and corrective action plans.
- Submitting the finalized confidential report is submitted to the Ethics and Compliance Commission with copies to all original recipients. The report must layover for a period of five (5) days before it may be released publicly.

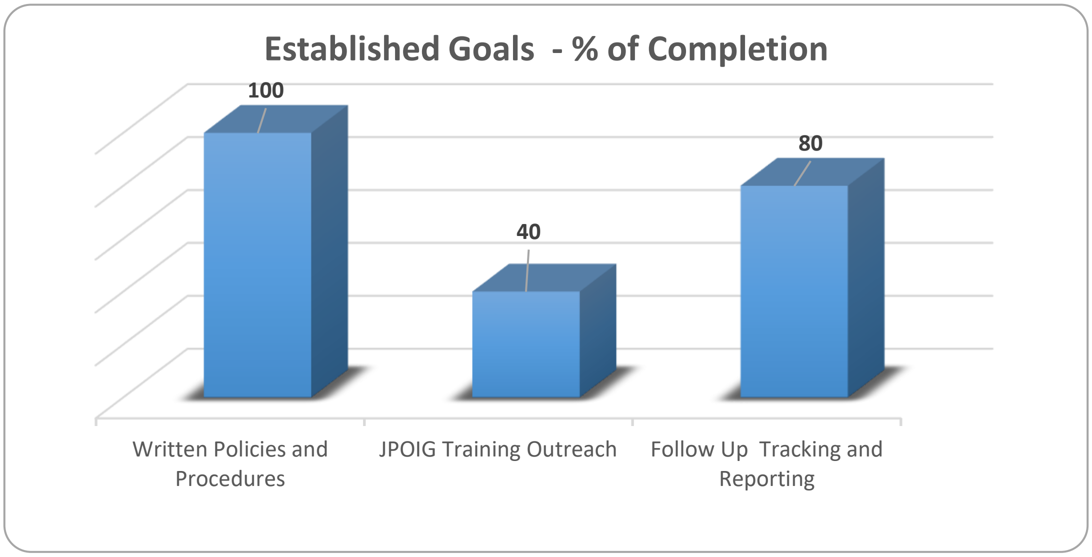
3. Issuance of a Public Report

   After the requisite layover period, the report will be redacted to remove any confidential or privileged material and issued electronically via www.jpoig.net and appropriate media resources.

The JPOIG believes that full utilization of the aforementioned process, provides for more complete and meaningful outcomes, supports public transparency by providing the citizens of Jefferson Parish with the opportunity to review the work of the office, along with the actions, positions and responses of the recipient public officials.

GOALS

Takeaways		
Five Goals:		
1 @	100%	Written Policies and Procedures
1	40%	JPOIG Training and Outreach
1	80%	Follow-up & Tracking on Issued Reports



<u>Written Policies and Procedures</u>: Expand the initial Administrative Policies & Procedures (APP's) originally developed in 2013, into a comprehensive and permanent framework.

The JPOIG has engaged in a comprehensive review and rewrite of policies and procedures. The expanded policies are tied to applicable national standards and are complemented with Standard Operating Procedures (SOP's) to support for investigations and audits.

<u>JPOIG Training Outreach</u>: Develop a training/orientation program on the JPOIG for all Parish employees to support the continued development of a fully ethical and transparent Parish government.

While staffing remains an issue, the JPOIG has begun training during new employee orientation. Further, there have been commitments and developments that should lead to the development of video-based training for existing Parish employees and or supervisors.

<u>Follow-Ups</u>: Track and report on follow-up reviews to verify the implementation of accepted recommendation and assess the impact of those adjustments, where feasible.

The JPOIG initiated follow-up and completed most in 2017. However, a moderate backlog remains. During this year, efforts will be made to complete all outstanding follow-ups.

ANNUAL WORK PLAN

The Jefferson Parish Office of Inspector General ("JPOIG") has implemented an Annual Work Plan in accordance with the mandate set forth in the Jefferson Parish Code of Ordinances § 2-155(17). The Annual Work plan includes:

(a) Risk assessment criteria used in establishing the work plan;

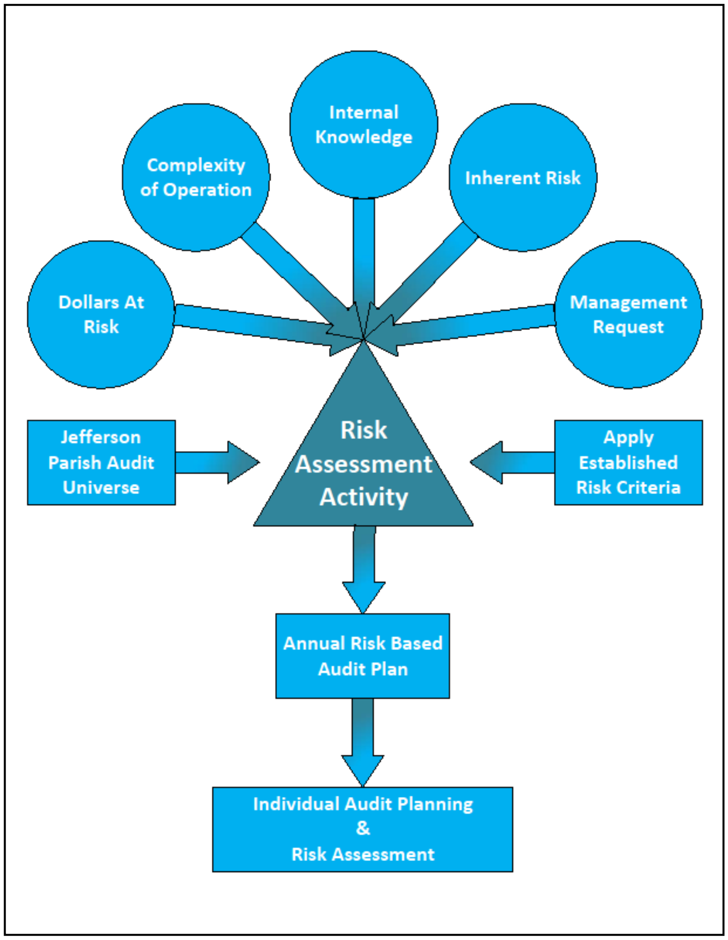
(b) Project schedule with anticipated completion dates; and

(c) Quality assurance procedures planned for implementation.

Risk Assessment

Risk assessment is a process used for assessing and integrating the professional judgement of the office about the probability of the existence of adverse conditions and/or events. Based on the results, the Audit Staff prioritizes audits for consideration. New information and investigative audit demands may influence the schedule of audits. Therefore, the JPOIG will reassess the schedule annually, and view the scheduling as an ongoing process.

To identify high risk areas for audit coverage, we relied on discussions with Jefferson Parish Administration, and 12 key, pre-defined, risk criteria which were ranked and weighted based upon our subjective judgement of Parish operations. The risk assessment process is shown below.



Pursuit of the audit plan is impacted by human resource restrictions and competing demands driven by information received from various sources. The result has been that a substantial amount of our available resources are tasked with efforts emerging from the tips and leads received. These complaint-led audits and projects demonstrate the value many find in our independent oversight ability.

However, the complaint-led efforts have resulted in a reduction in our ability to fully pursue the audit plan. In order to address both areas adequately, additional funding would be required to increase staff resources.

Schedule of Projects

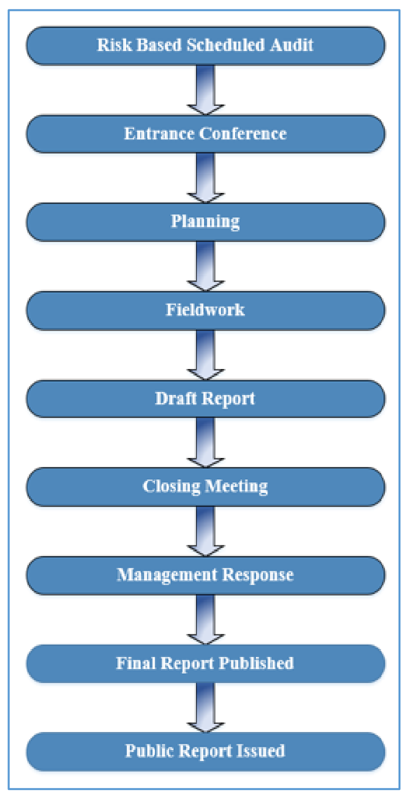
The audit universe is comprised of three-hundred and seventy-one (371) identified auditable units. Our goal for the 2018 calendar year includes ten (10) proposed compliant audit areas:

Budget Function	Fund Type	Department	Quarter
N/A	N/A	Shared Services	1
Internal Service Funds	Internal Service	Central Garage	2
Financial Administration	General	Personnel	3
Council Dist Imp/Asst Fund	Special Revenue	Off Track Betting	4
Council Dist Imp/Asst Fund	Special Revenue	Video Poker Fund	4
N/A	N/A	Professional Services	3
Financial Administration	General	Accounting/Payroll	2
Council District Improvement	Special Revenue	BP Settlement Fund	1

Compliant vs Non-Compliant Audits

As audits are assigned, and usually as part of the initial intake process, the Deputy IG Audits and the IG will determine if the audit will be performed as a traditional, compliant audit (in accordance with IIA standards) or as a non-compliant audit (performed as a limited review, for a specific and finite purpose). Non-compliant audits are normally limited in scope to the targeted area of operations and/or limited to a specific time-period or operational sub-component. Compliant audits are more comprehensive and are intended to cover an entire function, division or department within the Parish organization.

To identify high risk areas for audit coverage, we relied on discussions with Jefferson Parish Administration, our knowledge, professional judgment, annual budgets, the Comprehensive Annual Financial Reports (CAFR), other information obtained from the Finance Department, and our subjective assessment of risk.



Quality Assurance

The JPOIG work completed under this audit plan is subject to best management practices that form the foundation of a quality assurance and improvement program. These include partnering with management, monitoring staff performance using computer-assisted case management, developing staff professionally internally and externally, quality assurance programs, and peer reviews based on the standards of the Association of Inspectors General and the Institute of Internal Auditors and conducted by qualified third-party individuals familiar with inspector general operations.

As part of the internal quality assurance and improvement efforts, we review professional standards and implement internal policies and procedures; participate in various training and development activities; consistently strive to improve audit techniques, tools, and technology; and determine if these activities are appropriately supervised. Additionally, the Audit Section also reviews audit programs and report formats and performs internal peer reviews for the completeness of work papers.

Reports, Audits, Reviews, and Monitoring Activity Summary and Media

The JPOIG published the following public reports during the reporting period that questioned the expenditure of $9,796,264. Additionally, two monitoring efforts continued through 2017 that involve a large lease of a public institution valued at $563 million and the expenditure of $53.1 million in BP settlement funds.

Funds Questioned and Monitored			
Date Issued	**Case #**	**Description**	**Questioned Costs**
02/15/2017	2016-0013	**Audit**: Herbert Wallace VFC	$67,980
02/15/2017	2016-0041	**Investigation**: 4th Supplemental Hospital Memo	$350,000
06/21/2017	2014-0020	**Follow-up**: Vehicle Surplus and Donation	$186,159
08/10/2017	2016-0006	**Investigation**: Security Services Contracting	$794,125
10/24/2017	2014-0001	**Follow-up**: Follow-up LCFS	
11/30/2017	2013-0013	**Audit:** Jefferson Parish Leased Property	$298,000 4.5M – 25 yr
12/12/2017	2016-0021	**Audit:** JP Finance Authority	$2,700,000
		2017 Report Cost Questioned:	**$4,396,264**
	Position Paper	Volunteer Fire Co. Review	$5,400,000
		2017 Total Cost Questioned:	**$9,796,264**
	Position Paper	JPOIG Facility Access	$0
2017	Monitoring	Hospital Lease Negations and Monitoring	$563,000,000
2017	Monitoring	BP Settlement Funds - Deepwater Horizon	$53,100,000
			$616,100,000
		Combined Questioned and Monitored Costs:	**$625,896,264**

2016-0013 Herbert Wallace Memorial VFC

☞ $67,980 in unpaid overtime was questioned.

☞ The Herbert Wallace Volunteer Memorial VFC did not respond to the report.

Continuing in a prior area of focus, the JPOIG performed a limited scope audit of internal controls over payroll for the Herbert Wallace Memorial Volunteer Fire Company ("HWMVFC").

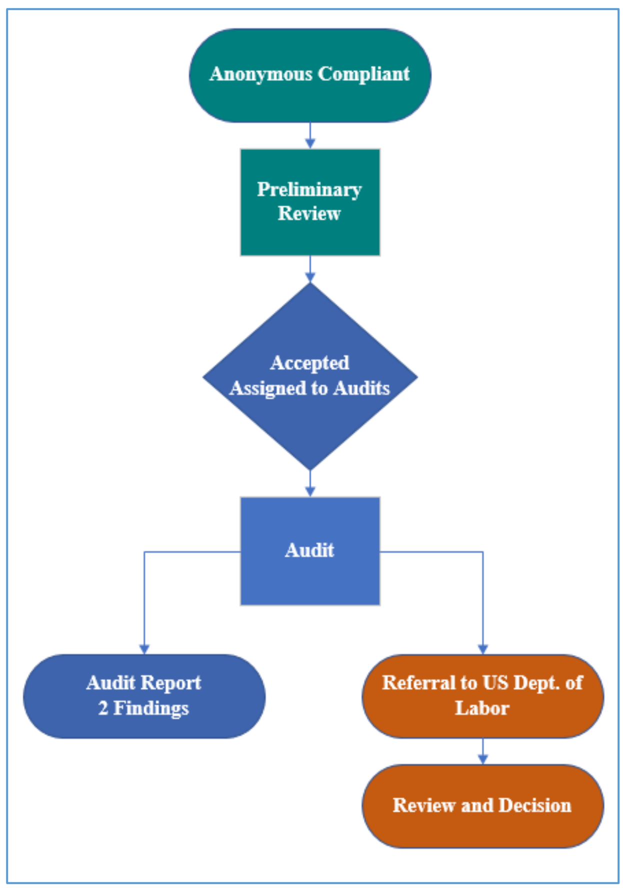
The scope of the audit was limited to certain provisions of the Fair Labor Standards Act (FLSA) pertaining to compensation, included a review of the HWMVFC's payroll records and supporting documents over a three-year period. The objectives were to ensure that the HWMVFC was in compliance with the following labor related concerns:

- HWMVFC employees were completing bi-weekly payroll records and those records were approved by supervisory staff, and
- The HWMVFC was not in compliance with the Fair Labor Standards Act (FLSA). Specifically, that overtime was not paid to employees who exceeded the maximum working hours as prescribed by the FLSA.

The audit reached the following conclusions:

1. At least five (5) employees worked more than the maximum straight-time hours for their 14-day work period and were not paid their overtime rate for approximately 7,371.5 hours. HWMVFC should have paid at the employees' overtime rate, who were instead paid at the straight-time rate valued at $67,980.
2. The Administrator's time sheet is approved by the Treasurer who does not have direct knowledge of the Administrator's actual hours worked.

The JPOIG referred the issue of unpaid hours to the United States Department of Labor, Wage and Hour Division (DOL). The referral was accepted and a decision consistent with the report was rendered. Additionally, recommendations were made that would ensure adherence to the FLSA and any applicable DOL administrative rules. The HWMVFC did not provide a response.



2014-0020 Follow-up: Vehicle Surplus and Donation

☞ The Parish donated an additional $186,159 in Parish assets in 2015, 2016 and 2017.

☞ All 55 transactions tested, failed to comply with either Code or Administrative Policy.

☞ No corrective action was taken by either the Parish Council or the Parish Administration to address issues identified in the original report.

A follow-up review was conducted of a 2015 Vehicle Surplus and Donations audit issued in 2015. No corrective action has been taken by either the Parish Council or the Parish Administration to address issues identified in the original JPOIG report.

The original report revealed that the Parish ordinances, which apply to the Council and the Administration, sets forth a process for surplus property, but is silent concerning donations. The Parish Administration issued Memorandum XX in 2015 that set forth a process for donations, which is not binding on the Parish Council. Thus, the Parish Council may choose to donate vehicles, an action that is not addressed by Parish ordinance, and do so in a manner that is in opposition to Parish Administrative Memorandum XX.

Since the issuance of the original report, the Parish has donated Parish vehicles valued at $186,159. These transfers were done:

- without other Parish departments being able to consider an intra-departmental transfer, keeping the vehicle in the service of the Parish,
- without ensuring that the vehicles were held as Surplus inventory for a requisite period, and
- without the receipt of reasonable compensation as required by Parish President Policy 05/2014.

On 05/03/2017, while the follow-up was underway, the Parish Council took action by way of a moratorium on donated vehicles. The purpose of which was to ensure that legislation, policies and procedures could be developed to provide for better internal controls and accountability. The JPOIG provided a model surplus process. Further, the Council directed the Parish Attorney to request a Louisiana Attorney General opinion concerning the sale or donation of assets purchased with dedicated millage funds. No response has been received to date.

2016-0006 Security Services Contracting

☞ The Parish's contract amendment for security services exceeded the cap set by the ordinance by $779,000.

☞ The Administration failed to meet with the JPOIG prior to responding or upon repeated requests.

An investigation was conducted into the Parish's procedures, methods and practices surrounding the expanded engagement of New Era Technologies in 2015. The review focused on the contract extension provided to New Era for security services that were previously procured through competitive bidding. Total value of the amendment for services is $794,125. Invoicing and payments reviewed indicated that payments for labor and services were not always sufficiently supported.

Our review determined that Jefferson Parish improperly contracted for security services. This reviewed contract was completed through an amendment to a substantially different contract with New Era and completed without an RFP process. The work in question had previously been awarded separately via a competitive Request for Proposal Process. The Parish did not comply with its own procurement rules indicating that an RFP process shall be used to obtain non-professional services costing $15,000 or more. The Parish's contract amendment for security services exceeded the cap set by the ordinance by $779,000.

During the investigation, invoices from both New Era and the prior firm were reviewed. It was noted that New Era did not typically include sufficient detail or adequate documentation to facilitate an audit or support verification of services rendered.

Based upon the Administration's response, the JPOIG believes that critical elements of the report were not fully understood or appreciated. Although the JPOIG reached out to the Administration over several months (December 2016 through March 2017), the Administration did not respond cooperatively to these requests, nor did the Administration offer any corrective action plans to address the reported issues.

Notwithstanding the Administration's unwillingness to meet with the JPOIG, the JPOIG conducted an additional review based upon the Administration's response. The additional review reaffirmed the JPOIG's findings as summarized below:

- deficiencies in competitive contracting,
- lack of sufficient detail supporting payments made to the contractor,
- circumvention of legal and contracting controls, and
- sub-standard contract language regarding billings and payments.

2014-0001 Follow-Up Louisiana Community & Family Services, Inc.

☞ Of the 9 findings made, six (6) have been resolved, two (2) are resolved in part, and one (1) is unresolved.

A follow-up review was conducted of the Jefferson Parish Community Action Program's ("JeffCAP") oversight of Parish funds, state grants, and federal grants administered to non-profit entities through Cooperative Endeavor Agreements (CEAs). JeffCAP administers approximately $12 million in funding annually. The original report was founded on expenditures related to the Louisiana Community and Family Services (LCFS).

The primary objective of the follow-up review is to determine if the Parish, specifically the management of JeffCAP, has effectively implemented the recommendations in the initial audit report. The review included an assessment of JeffCAP's fiscal and program monitoring activities for subrecipients, in order to:

- Identify supporting documentation that demonstrates the subrecipient incurred costs prior to reimbursement by the Parish. Evaluation includes the assessment of system used by both JeffCAP and the Parish to monitor form of payments, checks or cash, between grantees to third-party vendors.
- Assess whether specific and enforceable terms related to compliance with federal grant requirements were included within Parish CEAs and other contracts. Evaluation includes the assessment of monitoring activities, plans, and outcomes listed in selected CEAs.
- Assess the Parish's uniform monitoring system for consistency. Evaluation includes (1) policies and procedures within JeffCAP to ensure compliance with federally funded programs and JPCO §2-925.1 and (2) the efficiency and effectiveness of the Parish's checklist system used for compliance and enforcement of JPCO 2-925.1, Cooperative Endeavor Agreements with Non-Governmental Organizations.
- Assess presence and sufficiency of written progress reports and certifications required of subrecipients and contractors. Evaluation includes an assessment of available documentation/attestations evidencing communication with grant recipients regarding Parish and state ethics requirements.
- Assess the EIS Department's tracking and tagging system for Parish owned or funded equipment. The evaluation includes a focus on the systems used for monitoring subrecipient purchases of fixed assets with certain grant and Parish funds.

The review demonstrates that of the nine (9) recommendations made, six (6) have been resolved, two (2) are resolved in part, and one (1) is unresolved. Resolution of the remaining unresolved issues fall upon (1) JeffCAP management to continue to improve subrecipient vendor monitoring efforts and (2) Parish Finance (Accounting) to implement preventative procedures to detect missing supporting documentation prior to vendor payment.

2013-0013 Parish Leased Property

- $298,000 in lost annual revenue and $4.5 Million over 25 years.
- The Parish has engaged in zero-value leases with some lessees.

An audit was performed of Jefferson Parish (Parish) government property leased to non-parish entities. The JPOIG audited leases with terms that varied in length between 3 to 25 years and examined lease terms, the value of the space, the presence or absence of lease payments, receipt of lease payment, oversight and management of the lease process.

The audit found that the Parish is suffering lost revenue in several instances because the Parish entered into zero-value leases for certain lessees. The value of lost revenue over the term of the leases (up to 25 years) is in excess of $4.5 Million, with annual lost revenue in excess of $298,000**.**

Potential Lost Revenue					
Finding	Source of Lost Revenue	Annual Identified Amount	Questioned	Avoidable	Years
1	Credit Union	$146,920	$146,920	$3,673,000	25
1	Justice of the Peace	$ 64,606	$ 64,606	$ 387,636	6
2	Lack of Inflationary Adjustments	$ 50,795	$ 50,795	$ 355,565	7
3	Bucktown Marina Leases	$ 35,751	$ 35,751	$ 107,253	3
Totals		**$298,072**	**$298,072**	**$4,523,454**	

The audit relates to matters which are subject to Council authority pursuant to Parish ordinances and approval of negotiated leases. Further, the leases are negotiated and managed by the Parish Administration, largely through the Parish Attorney. A series of findings and recommendations aimed at enhancing revenue through the utilization of effective and common commercial lease practices were submitted as follows:

- Ensure Fair Market Value (FMV) rent and associated costs such as utilities and custodial costs are received, whenever permissible by law.
- Ensure that any equivalent, non-revenue value is fully supported and documented.
- Standard Parish lease agreements should include a cost of living adjustment.
- Validate the usage of Commercial Parkway Overlay Zone (CPZ) properties periodically.
- Enhance marketing of Bucktown boat slip rentals and consider the implementation of transient slip offerings for daily use.
- Implement policy that requires periodic property appraisals.
- Rent revenue collections should be centralized within the Finance Department.
- Refine the leasing process, from initiation through collection of rents, into written policies and procedures for the Parish-wide leasing function.
- Complete the implementation of the centralized lease tracking system with document management capabilities to ensure that all Parish lease agreements are properly tracked

The Parish Administration agreed, or agreed in part, with 8 of the 10 findings and recommendations.

2016-0021 Jefferson Parish Finance Authority

- ☞ Cost exceptions totaling more than $2.7 Million.
- ☞ Excessive trustee per diem payments.
- ☞ The amount repaid by home buyers can be as much as 8 times the amount of the original down payment assistance received.
- ☞ The engagement and compensation of professional service vendors without any competitive process and adequate supporting documentation.

An audit was performed of the operational and fiscal practices of the Jefferson Parish Finance Authority (JPFA) for fiscal years 2015 and 2016. The audit covered four (4) functional areas: (1) Staff and Board Expenses, (2) Professional Services Expenses; (3) Loans; and (4) Governance.

The JPOIG reached (12) findings and made associated recommendations. Recommendations address, where applicable, needed corrective actions by the Parish and/or the JPFA. These findings and recommendations are spread across all four audit areas:

- <u>Staff and Board Expenses</u>
  Findings in this area relate to (1) the Parish's misclassification of JPFA employees as Parish employees, (2) permitting JPFA employees to participate in Louisiana's Parochial Retirement System via the Parish, (3) JPFA salary and benefits, (4) excessive trustee per diem payments, (5) and JPFA travel expenses.

- <u>Professional Services Expenses</u>
  Findings in this area relate to (1) the engagement and compensation of professionals by JPFA to provide services without any competitive process; and (2) JPFA compensating professionals without executed written contracts or documentation supporting work performed, and expenses incurred.

- <u>Loans</u>
  Findings in this area relate to the JPFA down payment assistance program, which is advertised by JPFA as a "grant," that does not have to be repaid. The audit determined that the amount of down-payment assistance is returned to the JPFA, within 30-45 days after the loan closes, via a circular financing method. Further, participating borrowers re-pay the "grant" assistance through increased interest rate and fees, over the life of the loan. The amount repaid by borrowers can be as much as 8 times the amount of the original down payment assistance received. Lastly, it was determined that neither JPFA, nor its lending partners, fully educate borrowers that down-payment assistance received is repaid via increased interest rates and fees over the life of the loan.

- <u>Governance</u>
  Findings in this area relate to the JPFA handling of finances, to include inadequate budgetary practices and self-governance. Findings related to self-governance address the lack of policies and procedures, receipt of fiscal information by Board of Trustees, and trustee appointment terms. This area also addresses the substantial decline in JPFA assets ($100 Million between 2012 and 2016).

The audit determined cost exceptions totaling in excess of $2.7 Million in the following general areas:

Description of Cost/Revenue	Amount	Identified	Questioned	Avoidable
Exec Staff & Board Expenses	$830,798.56	$549,509.98	$281,288.58	$890,238.56
Professional Service Fees	$555,000.48	$20,000.00	$535,000.48	$20,000.00
Loan Programs Fees and Expenses	$6,843.67	$5,000.00	$1,843.67	$5,000.00
Financials: Bond Retirement/Revenue	$1,397,000.00	$1,217,000.00	$180,000.00	$1,217,000.00
Totals:	**$2,789,642.71**	**$1,791,509.98**	**$998,132.73**	**$2,132,238.56**

Three separate, written responses to the audit report were received from: (1) Greg G. Faia, Chairman of the Board of Trustees for JPFA, received 11/16/2017, (2) Marcy Planer, Board member of JPFA, received 11/16/2017, (3) Councilwoman Jennifer Van Vrancken, received 11/27/2017. These responses were made a part of the final report.

Of the twelve findings reached by the JPOIG, the most pervasive finding and challenge to the audit process was the factual and legal entanglement between the JPFA and the Parish. The JPFA operations fall outside the direct supervision of Parish government. The JPFA operations, including its fiscal responsibilities and liabilities, are controlled by its Board of Trustees. Yet, in many instances, the JPFA was treated like a Parish department, and its employees were recognized by the Parish as Parish employees.

Summary of Audit Findings and Responses

No.	Title	JPFA Board Response	Board Trustee Response	Councilperson Response
#1	Employees Misclassified as Parish Employees	Agreed, but deferred to the Administration for corrective action.	No response	Agreed, and committed to work with the Administration on corrective actions.
#2	Executive Director Misclassified as a Parish Employee	Agreed, corrective action referenced with the hiring of the new Executive Director.	No response	Agreed, and committed to work with the Administration on corrective actions.
#3	Retention of the Assistant Director as a Parish Employee	Agreed, JPFA does not intend to fill the position.	No response	Agreed, and committed to work with the Administration on corrective actions.
#4	Parish Retirement Benefits	Disagreed, JPFA maintains that employees may participate in PERSLA.	No response	Agreed, and committed to work with the Administration on corrective actions.
#5	Excessive Trustee Per Diem Payments	Disagreed, JPFA maintains weekly Trustee meetings are necessary.	Agreed, with corrective action plan to amend by-laws proposed.	No response
#6	Travel Expenses	Agreed, with corrective action plan to evaluate and strengthen policies and controls.	No response	No response
#7	Professional Service Fees	Agreed, with corrective action plan to evaluate and strengthen policies and controls. Attorney General's opinion sought on compensation structure for Professional Service fees.	Agreed, with corrective action plan for professional services, and to refer legal professionals to the Louisiana Ethics Board and the Louisiana Disciplinary Counsel.	No response
#8	Premium Pricing to Borrowers-SMAP	Disagreed, with no corrective action plan disclosed.	No response	No response
#9	Overpaid HOME Fund Service Fees	Disagreed, with no corrective action plan proposed.	No response	Agreed, with corrective action to recover all HOME funds from the JPFA, and to implement policies to ensure agreements include compliance with grant terms and requirements.
#10	Agency Financial Position and Future Sustainability	Disagreed, with no corrective action plan proposed.	No response	No response
#11	Questionable Operating Transfers	Disagreed, with no corrective action plan proposed.	No response	No response
#12	Lack of Self-Governance	Agreed, with corrective action proposed for comprehensive policies and procedures, and further refinement of the relationship with the JPFA and the Parish.	No response	No response

Hospital Lease Negotiations and Monitoring – $563 Million

The JPOIG initiated monitoring of the Parish's efforts to lease the West Jefferson Medical Center (WJMC) and East Jefferson General Hospital (EJGH) in August 2013. The WJMC was successfully leased to the Louisiana Children's Medical Center in a deal worth as much as $563 million dollars, consisting of $200 million upfront lease payment for 45 years, $340 million in capital improvements to the hospital in the first 15 years of the lease, $3.15 million in community benefit payments from LCMC, as well as, up to $20 million in potential hospital performance payments.

During this period, the JPOIG publicly issued the following report directly related to the monitoring effort.

2016-0041 4th Supplemental Memo - West Jefferson Medical Center

- $350,000 in questioned Expenses.
- The Vendor failed to produce required deliverables pursuant to the contract.
- The Vendor expressly sought to withhold information from the Inspector General's Office with inaction by some Parish Officials.
- Parish "Managers" authorized payments without receipt of contracted deliverables.

The 4th Supplemental Memorandum was issued pursuant to the JPOIG monitoring of West Jefferson Medical Center ("WJMC") lease process and dealt specifically with a contractual engagement between the Parish and Nemzoff & Company, LLC ("Nemzoff" of "Vendor") for professional services. The contract in questioned was valued at $350,000.

The contract included 11 deliverables that were required to be provided under the terms of the agreement. Parish "managers" authorized payment despite not having received the following deliverables:

- comprehensive strategic analysis of Lease documents;
- written direction and advice to HSD1 regarding compliance with Lease documents;
- recommended protocols, policies, procedures incorporating industry standards;
- recommendations regarding the governance and management of HSD1;

Audit: Jefferson Parish paid hospital consultant $350,000 for services not delivered

Times Picayune – February 15, 2017

"The Parish contracted for services, did not receive the services, but paid for them anyway. The JPOIG considers this a textbook example of government waste," the audit states.

Most notably absent, among many in the audit, is the lack of a detailed plan for the parish's future management and oversight of the lease as is called for in the contract.

'Instead of receiving a comprehensive review of Lease documents and a written compliance plan, the Parish received monthly emails from Nemzoff," the audit states.

. . . .

The inspector's most recent recommendations include that the parish ensure contract payments are tied to delivery of services and that the contract clearly states that payment is contingent on receipt of deliverables in a form and manner consistent with industry professionals.

- assessment of available options and recommendations for a permanent governance;
- proposed and necessary recommended resources to complete all post- closing administrative and financial matters.

Contract management best practices would marry compensation with satisfactory receipt of deliverables required under the contract. While payment was subject to the “Managers’ review, there was no evidence that the Managers, collectively, or in any coordinated fashion, assessed the work for contract compliance.

Perhaps most disconcerting during this engagement, Mr. Nemzoff refused, at times, to comply with Inspector General requests without intervention and/or direction by one or more Parish officials. Further, the vendor specifically urged the Parish Council to deny the Inspector General access to information. This conduct represented a breach of the vendor’s contract and a violation of Parish law.

Lastly, it was found that the Parish called upon the Internal Auditor to review invoices, an action that (1) is not a function of audit; and (2) one for which he was wholly unqualified to take since he was not involved in the post-closing of WJMC transaction advice, the project for which professional services were retained.

The Department of Internal Audit is responsible for “audit activities” and performing “financial and operational audits.” Approving invoices is not a duty or responsibility of the Department of Internal Audit. Approving invoices is not consistent with the obligations of internal audit under the standards published by the Institute of Internal Auditors.

Position Paper: Access to Parish Facilities / Non-compliance with Parish Code

- ☞ Unrestricted JPOIG access to Parish facilities denied for nearly 18 months.
- ☞ Inspector General initiatives obstructed and hindered.
- ☞ Access provided by Parish President Yenni in March of 2018.

Based upon operational needs arising in approximately August 2016, the JPOIG sought access to Parish facilities, via the standard identification swipe card access process used by most employees. The JPOIG possess the independence to engage in operations without approval pursuant to JPCO 2-155.10(7)(a) as follows:

> The office of inspector general shall be operationally independent from the legislative and executive branches of the parish, including the parish council . . . "Operationally independent" shall mean that the neither the parish council, the parish president, nor any employee of the parish shall prevent, impair, or prohibit the inspector general from initiating, carrying out, or completing any audit, investigation, inspection or performance review.

Further, the JPOIG possesses the authority to access Parish facilities, among other powers, pursuant to JPCO 2-155.10 (12) Powers, as follows:

> The office of inspector general shall have access to all records, information, data, reports, plans, projections, matters, contracts, memoranda, correspondence, audits, reviews, papers, books, documents, computer hard drives, e-mails, instant messages, recommendations, and any other material of the parish council, office of the parish president, all parish departments, agencies, boards, commissions, or of any individual, partnership, corporation, or organization involved in any financial or official capacity with parish government that the inspector general deems necessary to facilitate an investigation, audit, inspection, or performance review. The inspector general shall have access to all employees of the parish. **At all times the inspector general shall have access to any building or facility that is owned, operated or leased by the parish or any department, agency, board, commission, or any property held in trust to the parish.** (Emphasis added)

Despite multiple follow-up communications including an open letter, published by the Advocate in June of 2017, the Parish Administration failed to comply, as required by law. The JPOIG is independent and requires only cooperation in this area. The process of acting independently cannot be founded with conditions established by entities upon which we are charged with conducting audits and investigations.

During this period, investigative activity of this office was obstructed and hindered due to the action, and inaction, of the Administration. It should be noted that the Parish Council, likewise, failed to intercede in this matter.

In March of 2018, nearly 18 months after the access was sought, Parish President Yenni provided the requested access to JPOIG staff, along with other efforts that will enhance the ability of this office to more fully perform our duties.

Jefferson Parish inspector general says parish stonewalling him on building access

The Advocate – June 13, 2017

The Jefferson Parish inspector general has called on Parish President Mike Yenni to give his staff swipe-card access to parish buildings, saying such access is required by law and that to deny it threatens the office's independence.

In a terse memo sent to Yenni on Tuesday, David McClintock cited a provision in parish law that he said makes his access to public buildings absolute and without condition, and he expressed frustration that the administration has not provided that access to his investigators.

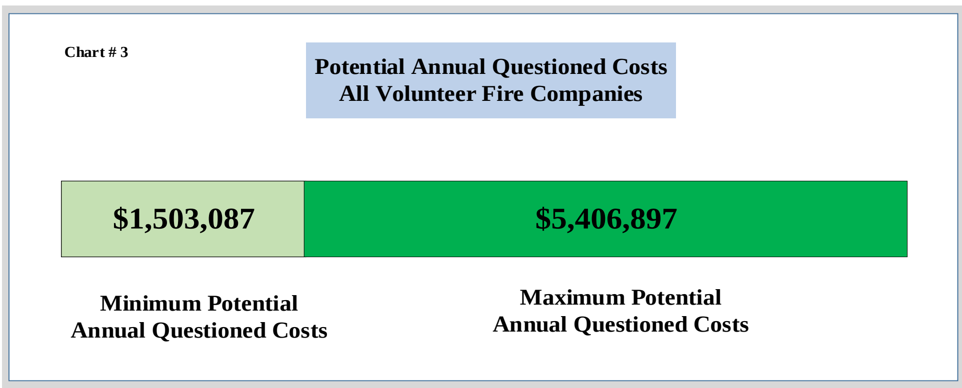
"The (Office of the Inspector General) has the independent authority to lawfully conduct our audits and investigations without conditions imposed by the administration," McClintock wrote. "It has become clear to me that the administration does not place a priority on the (office's) operational independence."

Position Paper: Jefferson Parish Volunteer Fire Departments

☞ Potential savings from reforms across the Volunteer Fire Companies offer potential savings of $1,503,087 - $5,406,897.

The JPOIG had previously conducted (3) three prior audits and reviews of volunteer fire companies (VFCs) that demonstrated persistent fiscal waste and abuse, that the Parish had permitted all 13 VFC contracts to expire, and that the proposed replacement contract failed to remedy the lack of fiscal oversight. The results of those audits were used as a sample to extrapolate the potential impact of corrective actions across all 13 VFCs in Jefferson Parish.

Collectively, the 13 VFCs received $25.4 million in taxpayer revenues in FY 2016 that were collected and paid through Jefferson Parish. To determine a range of extrapolated questioned costs over the entire $25 million, the JPOIG utilized the annualized revenues and questioned costs, with and without the calculation of questioned inventory, to determine an average questioned cost percentage. That rate was determined to be a minimum of 6.15% through a maximum of 22.13%. Those ratios applied across the collective $25.4 million budget reveals a minimum potential savings of $1,503,087 through $5,406,897.



The JPOIG noted two opportunities for improving processes that are consistent with the three VFC audits.

The analysis supports the following opportunities for better Parish oversight consistent with recommendations made in the foundational reports as follows:

1. Individual VFCs should be required to provide periodic fiscal reports to the fire services administrator, who should have the authority to approve annual budgets, and to disallow expenditures that are wasteful, fraudulent, or otherwise not in accordance with the fire services contract or public fire prevention purposes.
2. The Parish should implement standardized policies and procedures to ensure consistency and accountability with respect to all fire service expenditures.
3. The Parish should implement a process for budgetary oversight that includes preventative fiscal controls over disbursement of public funds.
4. Centralized procurement and centralized cash management should be employed to achieve cost savings and economies of scale, and to increase interest earnings.

All of the volunteer fire service contracts were expired or otherwise invalid as of the report date. The Parish has allowed these contracts to remain expired for more than two years. While efforts remain underway on the contractual issue, the Parish should develop a standardized contract for all VFCs to include:

1. Terms defining the acceptable uses of public funds for fire service operations.
2. Periodic fiscal reporting requirements on detailed operations and expenditures.
3. Penalties and restitution requirements for the misuse of public funds where those funds are expended for unauthorized purposes.

BP Settlement - $53.1 Million

The JPOIG has been tracking expenditures from the $53.1 million dollars received by the Parish as a result of the BP Deep Water Horizon oil spill to enhance transparency and accountability relative to the use and application of funds received.

The funds are tracked and reported monthly via the www.jpoig.net website. The Parish's net revenue was approximately $41.3 million dollars after attorney fees and expenses. The Council chose to allocate approximately 85%, or $35 million, to the unrestricted discretionary funds of Council Districts 1 through 5. The remaining $6.4 million was split between 28 Parish special districts.

Initial BP Settlement Breakdown

Attorney's Fees	$ 11,700,000.00
Council District Projects	$ 35,031,277.25
Jefferson Parish Administration Projects	$ 6,320,849.95
	$ 53,052,127.20

BP Expenditures

Description	Starting Amounts	Interest Posted	Total Expended	% Expended	Current Balance
Council District 1	$ 12,031,277.25	$ 207,695.62	$ 7,029,742.40	57%	$ 5,209,230.47
Council District 2	$ 5,000,000.00	$ 99,769.87	$ 2,345,440.00	46%	$ 2,754,329.87
Council District 3	$ -	$ 163,092.81	$ -		$ -
Subproject 000	$ 5,000,000.00	$ -	$ 1,569,528.67	30%	$ 3,593,564.14
Subproject 001 Restoration	$ 3,000,000.00	$ -	$ -	0%	$ 3,000,000.00
Council District 4	$ 5,000,000.00	$ 45,668.94	$ 5,305,729.00	97%	$ 139,939.94
Council District 5	$ 5,000,000.00	$ 113,527.92	$ -	0%	$ 5,113,527.92
Council Districts Total	**$ 35,031,277.25**	**$ 629,755.16**	**$ 16,250,440.07**	**45%**	**$ 19,810,592.34**
28 Parish Administrative Total	**$ 6,320,849.95**	**$ -**	**$ 1,434,880.08**		**$ 4,885,969.87**
Combined Total	**$ 41,352,127.20**	**$ 629,755.16**	**$ 17,685,320.18**		**$ 24,696,562.21**

The BP Expenditures table above demonstrates the status of accounts. The Parish Council has expended 45% of the BP discretionary funds, although expenditures vary considerably across the various council districts. Full details of the individual expenditures can be found by visiting www.JPOIG.net. There were three areas of note:

- Council District #5, occupied by Councilwoman Lee-Sheng until January 2016 and Councilwoman Van Vracken thereafter, has not expended any funds.
- Collectively, the 5 Parish Council Districts earned $629,755.16 in interest. The interest is posted back to specific BP related accounts and not to the general fund.

The following BP Expenditures table demonstrates the $6.3 Million in funds allocated to the special districts. Special district funds were allocated in accordance with ad valorem tax allocation. Therefore, funds received range from $10.38 to $1,150,204.60. Expenditures to date from these funds have amounted to $1,434,880.08 or 29% overall.

Jefferson Parish Administrative Projects	Starting Amount	Total Expended	Current Balance 12/31/2017
1 EB Consolidated Fire Dist	$ 253,003.67	$ -	$ 253,003.67
2 Playground District 16	$ 46,997.92	$ -	$ 46,997.92
3 Consolidated Road Lighting	$ 7,784.73	$ -	$ 7,784.73
4 Road Lighting District 7	$ 27,316.72	$ -	$ 27,316.72
5 Road/Sewer Sales Tax Cap	$ 3,113.89	$ -	$ 3,113.89
6 Streets Department	$ 1,556.95	$ -	$ 1,556.95
7 General Fund	$ 1,525.81	$ -	$ 1,525.81
8 Terrytown Redevelopment	$ 10.38	$ -	$ 10.38
9 Churchhill Econ Dev Dist	$ 10.38	$ -	$ 10.38
10 Metairie CBD Econ Dev Dist	$ 10.38	$ -	$ 10.38
11 Consolidated Drainage	$ 932,914.94	$ -	$ 932,914.94
12 Drainage Capital Program	$ 1,037.96	$ -	$ 1,037.96
13 Criminal Justice	$ 61,597.72	$ -	$ 61,597.72
14 Culture and Parks	$ 30,798.86	$ -	$ 30,798.86
15 Economic Development	$ 30,798.86	$ -	$ 30,798.86
16 Senior Services	$ 30,798.86	$ -	$ 30,798.86
17 Ambulance Service Dist 2	$ 54,579.89	$ 54,579.89	$ -
18 Consolidated Garbage Dist 1	$ 209,532.23	$ -	$ 209,532.23
19 Consolidated Recreation	$ 611,553.40	$ 741,805.97	$ (130,252.57)
20 Consolidate Sewer Dist 1	$ 273,272.67	$ 142,604.77	$ 130,667.90
21 Consolidate Water Dist 1	$ 325,382.76	$ -	$ 325,382.76
22 Fire Protection Dist 3	$ 299,149.37	$ -	$ 299,149.37
23 Fire Protection Dist 4	$ 99,147.43	$ -	$ 99,147.43
24 Fire Protection Dist 5	$ 424,547.62	$ -	$ 424,547.62
25 Fire Protection Dist 6	$ 676,268.70	$ -	$ 676,268.70
26 Fire Protection Dist 7	$ 660,386.83	$ 388,343.03	$ 272,043.80
27 Fire Protection Dist 8	$ 1,150,204.60	$ -	$ 1,150,204.60
28 Fire Protection Dist 9	$ 107,546.42	$ 107,546.42	$ -
Subtotal	**$ 6,320,849.95**	**$ 1,434,880.08**	**$ 4,885,969.87**

(As of 03/31/2018)

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