



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



JPOIG HIGHLIGHTS *Lafreniere Park Financial Controls & Lost Revenue*

June 11, 2020

Why We Investigated

This case was initiated based upon external information. The main goals of this investigation were to: assess the Parish's fuel management within Lafreniere Park, assess cash management practices, assess revenue generating operations, and assess uses of funds.

What We Found

The JPOIG found (1) approximately \$13,730 in fuel could not be accounted for; (2) as much as \$95,000 in revenue from token machines could not be accounted for; (3) approximately \$139,050 in rental fees was waived/not collected; (4) Assistant Park Manager used Parish computer to access sexually explicit material from work; and (5) the Assistant Park Manager did not clock out, but directed employees to clock him out. JPOIG reported on lack of controls over cash revenue; lack of controls and management of facility rentals and revenue; noncompliance with Parish procedures for cash handling; a lack of effective controls over Parish computer network; and inadequate control over Park's time clock.

For more information:

Contact our office at (504) 736-8962, or email us at info@JPOIG.net

What We Recommended

The JPOIG made seven (7) distinct recommendations that address lack of controls and which would reduce the risk of loss of revenue to the Parish in the future. They can be grouped and summarized as the following:

1. Implement a cash-free token-machine system for Lafreniere that accepts debit/credit cards. At a minimum, ensure compliance with the Parish's cash handling policies. These would have prevented the \$95,000 in revenue that was unaccounted for a 3 year period.
2. Establish policy and procedures for facility rental fees for Lafreniere and update existing Parish policies on facility rentals. This could have prevented the loss revenue to Lafreniere because use of the facilities was given to individuals at a discount.
3. Implement a cash-free policy for the payment of facility rental fees, including checks and/or credit/debit cards. This would have prevented the \$139,050 in lost revenue for Lafreniere Park associated with the use of facilities.
4. Establish controls to restrict access to inappropriate material from Parish network computers. This would have prevented access to sexually explicit material on Parish computer.
5. Fully utilize biometric functions on time clocks to prevent employees from clocking one another in or out of work.

Response

The report was issued to members of the Parish Council, the Parish Administration, to include the Department of Parks & Recreation, and the Personnel Department. Councilman Dominick Impastato responded and agreed with the findings. The Administration responded and agreed with the findings. The Administration has taken action on all recommendations. The Personnel Department agreed with the relevant finding.