

**THE FIFTH ANNUAL
QUALITY ASSURANCE REVIEW
OF THE
JEFFERSON PARISH
OFFICE OF THE INSPECTOR GENERAL'S
OIG 2022 REPORT**

**BY
THE JEFFERSON PARISH
OFFICE OF THE INSPECTOR GENERAL
QUALITY ASSURANCE REVIEW COMMITTEE**

**John E. Benz, Chair
Duke McConnell
Jim Letten**

**Presented to
The Jefferson Parish Inspector General**

May 31, 2023

CC: The Jefferson Parish President

The Members of the Jefferson Parish Council

The Jefferson Parish Ethics and Compliance Committee

I

Introduction

The three members of the Jefferson Parish Office of Inspector General’s Quality Assurance Review Committee (hereafter OIG Review Committee, Review Committee or Committee) are pleased to present to the Inspector General (hereafter OIG or IG), the Parish President, Council Members and the Ethics and Compliance Committee, this our Fifth Annual Review of the OIG’s 2022 interim reports and that office’s Annual Report—and the first such report by Inspector General Kim Chatelain (in her new role) and her new administration upon conclusion of their first year.

We remain as always grateful for the trust which the members of the Jefferson Parish Ethics and Compliance Committee, Parish Government, Inspector General’s Office and the citizens of the parish have placed in each of us both initially and through our re-appointments, by continuing to rely upon the three members of this committee to provide an objective view of—and make constructive observations and recommendations on—the IG’s 2022 reports.

Moreover, we value and appreciate this continuing opportunity to provide meaningful feedback and input to help contribute to and enhance the continued quality of future OIG reports, processes, work product and positive outcomes—all in service to the government and citizens of Jefferson Parish.

The Committee’s Continuing Mission and Goals

This is the *fifth* such report which the Review Committee has been tasked to produce. In 2019, the first year in which the Committee met and rendered a report, we had to *define* our mission and did so in the first OIG Annual Report which covered 2018. That is to say, the three members of the Review Committee felt—and *continue to feel strongly*— that in order to ensure that our service continues to have relevance and value, we are bound by the ongoing need and duty to understand and therefore define for the taxpayers what our continuing mission and goals consist of—and equally importantly, *what they do not*...and to remain consistent with those. Stated simply, we have unanimously determined—and both experience and responses continuously confirm— that the contours of our mission and goals as stated in our reviews of the annual OIG reports remain valid, useful and appropriate.

It is therefore important to note that since the very formation of this Committee, we continue to recognize that our mission is *not to re-investigate, analyze, evaluate or pass judgment on* the OIG’s investigations, decisions, conclusions, findings or recommendations. To do so would, in our estimation, run afoul of both the intent of the Parish in establishing the Review Committee and the essential separation of powers — by potentially intruding on the function, judgment and authority of the OIG as an essential, independent, non-political component of the Jefferson Parish government. Stated simply, we the Committee, do not stand in the shoes of the Inspector General—nor do we seek to supplant or replace that office or any of its members or functions.

Rather, we have unanimously determined that our focus should and does remain on carefully reviewing the OIG’s processes, functions and work product and additionally sharing practical observations, recommendations and possible options (collectively and at times individually) which could hopefully assist the Inspector General’s Office in producing reports of its functions and conclusions in the clearest, simplest, most understandable and easy to address format available under the circumstances; and to further provide, when appropriate, various options for the IG to consider with a view to improving future processes and reports issued by that office.

Moreover, and perhaps most critically, we continue to do so without regard to any external or self-serving personal interests, ideologies, political opinions, philosophies or views.

II

The Office of the Jefferson Parish Inspector General:

In Transition, Under New Leadership

The IG and her staff of professionals have worked diligently with focus and energy, as illuminated here by Inspector General Kim Chatelain. The Jefferson Parish Office of Inspector General is an office *in transition*, experiencing not only a change in leadership, but with that change, additional changes in and modifications to various systems, processes and methods of tracking, maintaining and reporting data, to name a few areas.

The year 2022 marked the beginning of the 10th year of the Jefferson Parish Inspector General’s office since its creation—and the first full year of veteran Kim Chatelain as the new-appointed Inspector General since March of 2022.

Having previously served as the First Assistant Inspector General under the prior Jefferson Parish IG David McClintock – it is important to note that IG Chatelain served in that role since the office was created in 2013. Her extensive experience in hands-on management of the office and its staff, functions, missions and reports with and under a successful prior Inspector General—has given her a significant veteran status which allows her to bring with her the tools and depth to fully understand and work effectively in the Jefferson Parish government environment.

In addition to her hands-on leadership and extensive investigative experience, IG Chatelain has some 30 years of licensed law practice as an attorney and no less than four advanced certifications in the inspector general profession. In our collective opinion, the citizens are fortunate to have at their service such a capable veteran in this important position.

JPOIG 2022-2023: Ongoing Changes in Leadership, Operations, Products and Processes

The OIG Review Committee notes that an essential component of the Quality Assurance Review Process is the goal of establishing and testing the consistent responsiveness of the Office of the Inspector General, in order to ensure that this important office is willing to listen and itself be responsive and accountable to the citizens it serves—even as it works to ensure that those governmental components it monitors are as well.

The IG continues to build on a history and tradition of eager and effective responsiveness to questions posed by the Committee in the pursuit of excellence and increased accountability of government.

Now, in 2023, we in the Committee take great pleasure in reporting for the *fifth* consecutive year that Inspector General Chatelain and her office management and staff continue to be available and eager to respond to all of the Committee's questions.

We feel that this level and degree of transparency and responsiveness is exemplary and continues to resoundingly evidence an Inspector General and staff which continue to be dedicated to the highest standards in terms of efficiency in responding to the needs of parish government and the citizens they serve.

III

The Inspector General's 2022 Annual Report

Summary/Overview

Having read, reviewed, analyzed and discussed the OIG's reports for 2022, the Review Committee unanimously agrees once again that Inspector General Kim Chatelain and her very capable, highly qualified staff, continues their thorough, ethical, and effective manner in arriving at and presenting the results of their investigations, positions, recommendations and monitoring reports with the primary goals of providing genuine transparency, thereby deterring and reducing fraud, waste and abuse—as well as simply offering in some instances options and recommendations for more efficient and cost-effective expenditure of taxpayers' money.

While the new Inspector General (for security reasons based upon prior recommendations by this committee) continues to refrain from publishing photographs of staff members, (except for top management), this year's report contains detailed information and descriptions of investigative

staff members' academic and professional qualifications. Those qualifications are impressive to say the least, and we agree with IG Chatelain that the publication of these impressive qualifications serves to demonstrate to the public and the governmental entities and officials affected by the IG's office of the considerable capabilities of the auditing and investigative staff, helping to provide teeth, credibility and deserved gravitas for all in the quest to leverage adherence to compliance requirements by all parish employees officials.

This Committee notes that all members of the information technology, investigative and auditing staff have bachelor's degrees, ***with all professional (non-support) members having either a juris doctorate (JD) or Masters' degree.*** Moreover, the geographic diversity of the professional staff is impressive, with members hailing from no fewer than five different states.

IV

Funding and Budget

As explained in detail in its annual report, the JPOIG is funded by a dedicated property tax. Notably, however, property owners in Gretna, Harahan, Kenner, Westwego, Lafitte, and Grand Isle *do not pay this tax* by virtue of their functioning as governmental subdivisions outside the Jefferson Parish tax district.

Regarding available funding for the Inspector General's office, the IG noted in this year's 2022 report that the millage "roll-back" functions keep funding for the JPOIG "*stable but relatively stagnant.*" The IG further noted that: "Maintaining a .5 mill would increase funding by approximately \$100,000 and allow for the cost of inflation."

In spite of budget and funding demands and challenges, the office continues to pursue its three-part mission of investigation, audit, inspections and performance review of parish government operations to assist in improving those operations and, wherever possible, deterring, and identifying fraud, waste, abuse and illegal acts...thus providing increased accountability of parish government and its departments, agencies, districts and entities receiving funds. Stated simply, as recognized by that office, the Inspector General's key mission is to preserve public trust and accountability of all entities within the parish. The IG and her staff are committed to accomplishing all three prongs of this mission to the extent possible.

As noted by the Inspector General, the officers oversight responsibility in 2022 has extended across all phases of government operations to include:

- Expenditures of \$850 million
- \$4.1 billion in assets

- 68 parish departments
- 49 special revenue funds
- 7 internal service funds
- 2 enterprise funds
- 31 special taxing districts

The office investigative staff consists of nine professionals and operates with a budget of \$1.2 million, with which it makes an effort to accomplish all three of its previously-referenced functions.

It is additionally worth noting that in the 2022 IG report, the Inspector General notes that in order to effectively maintain efficiency with current funding, she has found it necessary to evaluate the office's systems, policies and practices for durability, function, sustainability and security—further noting that continuing to meet the office's full mission and make updates was challenging *rendering changes necessary in order to ensure future efficiency and effectiveness.*

Hence, the IG's efforts noted in this year's report to affect changes across a broad spectrum to improve efficiency and increase the office's ability to meet demands.

V

Changes and Updates Underway

The Inspector General reported that in the past year, numerous changes, migrations and updates involving technology, data, and reporting...as well as systems—were underway.

They include the following:

- The office updated its policies and procedures where necessary in order to comply with workable standards and demands.
- The office additionally made changes to its accounting processes, by adopting updated accounting standards based upon new guidance under GAGAS (Generally Accepted Government Auditing Standards.)

- Systems and technology updates:

According to the Inspector General, OIG technology equipment was “*at end of life*”, with diminished reliability.

Because of this phenomenon and system/data security issues resulting in concerns, the office is migrating away from local servers to Microsoft office 365 in order to reduce disruptions and provide a more stable environment for communications and retention of data.

VI

Notable Challenges and Initiatives

The office has, over the past year (2022), functioned with an open/unfilled position, which the Inspector General explained was the position previously occupied by her, and which has yet to be filled. In the course of this review, *this Committee recommended* to the IG that in order to keep abreast of investigative and audit demands—the IG make every effort to fill that FTE as expeditiously as possible.

To that request, IG Chatelain expeditiously responded that:

“The JPOIG currently has advertised 3-4 open positions, to include (1) Full time Auditor/Evaluator; (2) Full-time Agent/Evaluator; (3) Part-time Experienced Agent/Auditor; and (4) Part-time entry-level Agent/Auditor. We are optimistic and hopeful that we will be able to grow our team, and in due course, increase productivity.”

Additionally, the IG reported to us that the office did not have a CPA/auditor available *for the period from May to July 2022*, as a result of the need to fill a vacancy. We understand that this has been remedied.

Regarding our query about the cooperation and support of the Parish administration, Inspector General Chatelain did indicate that the Jefferson Parish administration continues to provide what she termed as good responses and cooperation:

“The Administration has been supportive of and responsive to oversight this past year. Notably, the Administrative has been (1) accessible and engaged in reaching solutions relating to JPOIG work product; (2) supportive of restoring access to Parish’s financial management system to the JPOIG; (3) cooperative with JPOIG’s needed access to

documents. This cooperation directly impacts the JPOIG’s ability to exercise oversight efficiently and effectively.”

New Audit Opening/Closing Protocol

Yet another area in transition involves changes to how the IG’s office will utilize the results of completed audits or investigations.

Specifically, the AG indicated that at the outset or opening of an investigation, auditors will conduct an entrance conference with the individual or entity being examined. Thereafter, following *completion* of the audit, inquiry or investigation, and *before* any findings are published publicly, the assigned auditors will go back to the department or individual and present their proposed findings, in an effort to help facilitate a resolution wherever possible.

The IG indicated that this change in methodology has obtained good results, through the use of more communications in advance of the publishing of findings.

Additionally, in the course of communicating with the IG in the course of this review, *the Committee made a request of the Inspector General, that, if possible, she and her staff determine a way to follow up by attaching brief case “summaries” to the reports—which would in turn make them easier to read and more understandable/accessible to citizens, evaluators, observers, etc.* Again, Inspector General Chatelain swiftly responded that:

“Beginning in 2023 with its first public report, the JPOIG has adopted, what we believe to be, a visually appealing one-page summary answering the questions: (1) Why We Did This Audit; (2) What We Recommended; and (3) What We Found. The “JPOIG Overview” appears as both a link and a visual image which appears with the report. <https://www.jpoig.net/reports-news-info/reports-memorandums-correspondence/314-audit-jpoig-2022-0025-nine-mile-point-final-report>. This change does not pretermitt additional changes to deliver a coherent and transparent oversight for the citizens of Jefferson Parish.”

Another Change Underway:

The IG’s Recommendation Tracker to be Replaced

Regarding a process which the IG previously reported as a valuable tool, in 2018 this Committee had recommended that the JPOIG implement a “*Recommendation Tracker*.”

The OIG acted on that recommendation and generated a *Recommendation Tracker* that reflected each recommendation made by the JPOIG and the subsequent responses by the recipients in various Jefferson Parish departments and subdivisions. (The most recent version of the tracker may be found on www.JPOIG.net or via the following link: JPOIG Recommendation Tracker.)

The Committee, recognizing the apparent efficiency and utility of the *Recommendation Tracker* system, asked the new Inspector General why the process had been discontinued—and what would replace it, if anything.

The Committee has determined from the IG's response that the *Tracker* is in the process of being discontinued to make way for a new data management process which as reported, is calculated to achieve similar results, while utilizing less time to enter necessary data.

By way of explanation by the Inspector General, the existing *Case Management Tracking System* (CMTS) was originally established in 2015, and consists of a web-based application which is designed to support operations and serve as a repository for numerous types of data, including information about fraud, waste, abuse and illegal acts received by the JPOIG; audit and investigative work progress, and reports; referrals by the JPOIG to law-enforcement agencies; and document compliance by the JPIG, with national standards to support review.

The IG added (as reported in the OIG 2022 Annual Report) that the *Recommendation Tracker* functions would be replaced by *and included within* the new Case Management Tracking System (CMTS).

IG Chatelain indicated that the time required for office personnel to update and input data manually for the *Recommendation Tracker* was neither time nor resource-efficient—and that when the office completes the process of updating the new CMTS, reports of their findings would be available—including information which the *Recommendation Tracker* had previously provided.

With the migration of CMTS either completed or near completion, the Committee looks forward to seeing the anticipated results of the migration, in the hopes that the same type of tracking information produced by the *Recommendation Tracker* will ultimately be available through CMTS or a related function.

Until then, we defer to the IG during this transition, as we wait to evaluate the results.

VII

Conclusion

For the fifth consecutive year of the Committee's review, Jefferson Parish's new Inspector General Kim Chatelain and her staff of highly educated and qualified professionals were at all times, accessible, responsive, candid, clear, helpful, and eager to provide whatever information we requested in order to make our fourth review as complete, accurate and effective as possible.

As citizens of Jefferson Parish, we the members of the Quality Assurance Review Committee have an interest—shared with all those who live and work here—in Parish government which is honest, efficient, transparent and responsive to the needs of all.

The Office of the Inspector General continues to provide accountability and oversight of government functions in positive, constructive ways by operating fairly and without political or personal agendas, thus maintaining productive dialogs with all branches with which it interacts. Moreover, it does so while maintaining adequate political, economic, social, personal and other distance and objectivity to enable it to effectively demand accountability and point out shortcomings in Parish government components and processes in need of repair whenever necessary.

We remain grateful for and humbled by the honor and privilege to have the trust of the Parish and citizens we serve in this role—and we thank Inspector General Kim Chatelain and her outstanding team for their work, cooperation and dedicated public service. We commend and offer our gratitude to Inspector General Chatelain and her entire staff for a job well done in service to us all—and wish her the best in this her first year of command and transition and beyond.



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

KIM RAINES CHATELAIN
INSPECTOR GENERAL



May 19, 2023

TO: Mr. John E. Benz, Chairman,
Mr. Duke McConnell, Board Member
Mr. Jim Letten, Board Member

RE: The Fifth Annual Quality Assurance Review of the Jefferson Parish
Office of Inspector General

I am in receipt of the Quality Assurance Review Committee's (QARC) 2022 annual review of the Jefferson Parish Office of Inspector General (JPOIG). I wish to express my sincere gratitude for the thoughtful consideration given to my first year as the Inspector General.

The Committee made several recommendations which I wish to respond to, in brief, as follows:

- “to fill FTE as expeditiously as possible:” The JPOIG currently has advertised 3-4 open positions, to include (1) Full time Auditor/Evaluator; (2) Full-time Agent/Evaluator; (3) Part-time Experienced Agent/Auditor; and (4) Part-time entry-level Agent/Auditor. We are optimistic and hopeful that we will be able to grow our team, and in due course, increase productivity.
- “attaching ‘Summaries’ to reports:” Beginning in 2023 with its first public report, the JPOIG has adopted, what we believe to be, a visually appealing one-page summary answering the questions: (1) Why We Did This Audit; (2) What We Recommended; and (3) What We Found. The “JPOIG Overview” appears as both a link and a visual image which appears with the report. <https://www.jpoig.net/reports-news-info/reports-memorandums-correspondence/314-audit-jpoig-2022-0025-nine-mile-point-final-report>. This change does not pretermit additional changes to deliver a coherent and transparent oversight for the citizens of Jefferson Parish.

As noted by the Committee, the Administration has been supportive of and responsive to oversight this past year. Notably, the Administrative has been (1) accessible and engaged in reaching solutions relating to JPOIG work product; (2) supportive of restoring access to Parish's financial management system to the JPOIG; (3) cooperative with JPOIG's needed access to documents. This cooperation directly impacts the JPOIG's ability to exercise oversight efficiently and effectively.

May 19, 2023

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I am humbled and grateful for the opportunity to serve my community as the Inspector General. I am equally thankful for your service and contribution to oversight. We look forward to future quality assurance reviews and opportunities to receive feedback.

Sincerely,

A handwritten signature in black ink, appearing to read "Kim Raines Chatelain". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Kim Raines Chatelain

Cc: Commissioner Howard G. Maestri, Chairman
Commissioner Warren R. Bourgeois III, M.D.
Commissioner Dolores C. Hall
Commissioner Sidney Speaks
Commissioner Cherie' Kay LaRocca, Ph.D.
Jerry Sullivan, Attorney to the Ethics and Compliance Commission