



# **2023 Annual Work Plan**

**September 1, 2022**

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Inspector General**

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## MESSAGE FROM THE INSPECTOR GENERAL

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I was honored to be appointed Inspector General in March of 2022 after serving as the First Assistant Inspector General since the office was established in 2013.

The Office of Inspector General was created to provide increased accountability and oversight of Parish government. Accountability and oversight are hallmarks of good government, and good government is something we all want.

Our measure of success is change. Beginning with the 2023 Annual Work Plan, this office announced several Evaluations to be undertaken. Evaluations are a necessary function that was anticipated but not fully realized until now. The primary purpose of Evaluations is to increase efficiency and effectiveness within Parish government. In contrast, the primary purpose of Audits is to ensure that public dollars are expended in accordance with policies, laws, and regulations. The 2023 Annual Work Plan identified 5 top areas of high-risk to focus our efforts.

Identifying and deterring fraud, waste, and abuse are an integral part of our mission. We continue to allocate resources to Investigations, although they are not part of the 2023 Annual Work Plan because of their confidential nature.

As we begin executing upon our 2023 Annual Work Plan, we look forward to bringing about meaningful change to government by way of implementation of corrective actions, consideration of new policies and legislation, or an awareness that invites further discussion.

As we engage in providing oversight, we will practice accountability, integrity, and transparency because this is what we expect from government. We invite officials to join with us. We invite participation by the citizens of Jefferson Parish.

I am thankful to the staff for their dedication to the office during this most recent period of transition and for their willingness to embrace change in its many forms.

It is with pleasure that I present the Jefferson Parish Office of Inspector General 2023 Annual Work Plan.

Sincerely yours,



Kim Raines Chatelain  
Inspector General



# INTRODUCTION

## Purpose

The purpose of this report is to present the Jefferson Parish Office of Inspector General (JPOIG) 2023 Annual Work Plan (2023 Work Plan). The Jefferson Parish Code of Ordinances § 2-155.10(17) requires the JPOIG to:

present an annual work plan for the ensuing calendar year to the ethics and compliance commission, no later than September 1 of each year. The plan shall include: (a) Risk assessment criteria used in establishing the work plan; (b) A schedule of projects and anticipated completion dates; and (c) Quality assurance procedures planned for implementation.

The risk assessment allows the JPOIG to allocate our resources efficiently and effectively, identify relevant risks, initiate audits, evaluations, and/or investigations to mitigate those risks, and create an overall framework to determine our priorities in future years. Our goal is to use the JPOIG's limited resources to conduct audits, evaluations, and investigations in the areas that would most benefit Jefferson Parish (Parish) and the public.

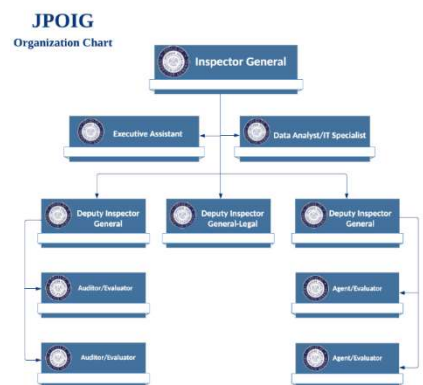
## Jefferson Parish Office of Inspector General Overview

The mission of the JPOIG is to provide increased accountability and oversight of entities of Parish government or special districts or entities receiving funds through the Parish, and to assist in improving agency operations and deterring and identifying, fraud, waste, abuse, and illegal acts. The JPOIG's mandate is to prevent and detect fraud, waste, abuse, and illegal acts, and to assist Parish management in establishing effective internal control systems.

The JPOIG maintains a full-time program of investigations, audit, inspections, and performance review.<sup>1</sup> As shown in Figure 1, the JPOIG is headed by the Inspector General. Deputy Inspectors General are assigned to supervise professionals performing investigations, audits, inspections, and reviews. The administrative operations are supported by an Executive Assistant and an IT Specialist.

The JPOIG is funded by the proceeds of a special tax levied and approved by the voters. A special tax not to exceed one-half (1/2) mills was first approved by the voters in 2011 for ten years, beginning in 2012 and ending in 2021. The voters approved a renewal in November 2020, beginning with the year 2022 and ending with the year 2031. In 2022, the JPOIG had projected revenues of \$1.4 million.

Figure 1: Organizational Chart

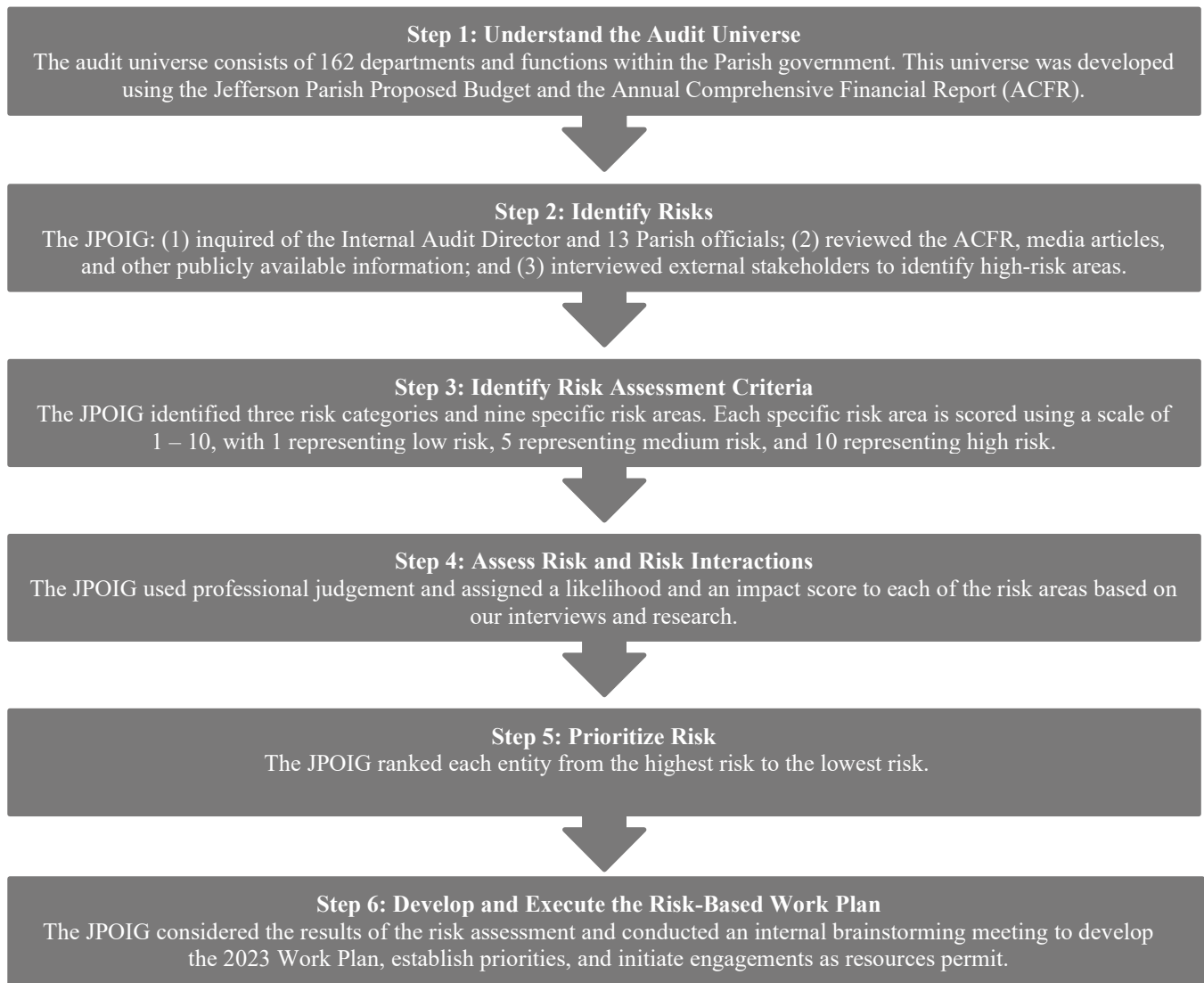


<sup>1</sup> Standards for initiating and conducting audits, investigations, inspections, and performance reviews conform to the Principles and Standards for the Offices of Inspectors General published by the Association of Inspectors General. These standards require that audits be performed in accordance with either the International Standards for the Professional Practice of Internal Auditing or Generally Accepted Government Auditing Standards. The JPOIG adopted the International Standards for the Professional Practice of Internal Auditing.

## RISK ASSESSMENT PROCESS OVERVIEW

In accordance with the International Standards for the Professional Practice of Internal Auditing (IIA Standards), the JPOIG is required to undertake an annual risk assessment.<sup>2</sup> A risk assessment is a systematic process of identifying, analyzing, and evaluating risk. Risk is defined as “the possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.”<sup>3</sup>

The JPOIG implemented a six-step process to conduct the risk assessment and to develop the 2023 Work Plan. This process is briefly outlined below.



<sup>2</sup> The audit plan “must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process.” International Standards for the Professional Practice of Internal Auditing (Standards) 2010.A1. *Institute of Internal Auditors*. Effective January 2017.

<sup>3</sup> International Standards for the Professional Practice of Internal Auditing (Standards) Glossary. *Institute of Internal Auditors*. Effective January 2017.

## RISK ASSESSMENT CRITERIA AND RESULTS

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### Risk Assessment Criteria

The JPOIG identified three overall risk categories: (1) Dollars-At-Risk; (2) Complexity of Operations; and (3) Inherent Risk. As outlined below, each overall risk category contains specific risk areas that the JPOIG assessed.

#### *Risk Category: Dollars-At-Risk*

Financial Risk	The risk of fraud, waste, or abuse involving financial transactions occurring within a department, agency, or function.
Corruption Risk	The risk of corruption by public officials with influence or management authority over the activities of the department, agency, or function.
Theft Susceptibility	The risk that inventory or equipment could be diverted from government coffers due to the nature of the activities occurring within the department, agency, or function.

#### *Risk Category: Complexity of Operations*

Regulation Risk	The risk that the department, agency, or function does not comply with federal, state, or local regulations.
Operational Risk	The risk that operational failures will occur and may result in fines, penalties, or fees.
Process Instability	The risk that processes may be immature or are not well-documented due to recent changes in the operating environment.

#### *Risk Category: Inherent Risk*

Political Pressure	The risk that political pressure could impact or influence the department, agency, or function.
Technological Inadequacy	The risk of technology being inadequate, outdated, or ill-used, which produces insufficient or unreliable information to management.
Management Ineffectiveness	The risk that management is ineffective or mismanages operations, personnel, or assets.

## Risk Assessment Results

The risk assessment process resulted in the following Top 5 highest-risk areas. These areas are high-risk because of the financial and/or quality of life impact on Parish residents.



### American Rescue Plan Act Funds

The Parish received \$84 million to mitigate the financial impacts of COVID-19. These funds are high-risk due to the significant amount received and the stringent regulations surrounding the use of funds.



### Fire Protection and Suppression Services

Fire protection and suppression are critical services for residents. Approximately \$68 million in public funds is expended across the Parish fire department and various volunteer fire companies. These funds are required to be spent pursuant to various laws and regulations.



### Personnel Department

This department is responsible for the personnel functions within the Parish, such as, recruitment, salary and rules administration, employment testing, and employee appeals. Recruiting and retaining qualified employees is essential to efficient/effective operations.



### Purchasing Department

This department provides central procurement services to the Parish, including overseeing competitive bid processes. Bid invitations and request for proposal processes are critical to ensure the Parish conducts business with qualified vendors in a cost-effective and efficient manner.



### Inspection & Code Enforcement

This department ensures compliance with laws pertaining to structural development within the Parish and abates abandoned and blighted structures for the overall safety of Parish residents and visitors. It also enforces short-term rental unit ordinances.

## SCHEDULE OF PROJECTS

### 2022 Audits and Evaluations

ID	Description	Type of Project	Estimated Completion Date
2022-0025	Nine Mile Point Volunteer Fire Company	Audit	12/31/2022
2021-0019	EBCFD/Volunteer Fire Company Drug Testing	Evaluation	12/31/2022
2017-0041	Jefferson Parish Premium Pay	Follow-up	12/31/2022
2017-0027	Security Services Contracting	Follow-up	12/31/2022
2017-0045	Water Department Physical Security	Follow-up	12/31/2022

### 2023 Work Plan

ID	Description	Type of Project	Estimated Completion Date
2022-0024	Live Oak Manner Volunteer Fire Company	Audit	4/30/2023
2022-0029	Marrero-Harvey Volunteer Fire Company	Audit	4/30/2023
2022-0026	British Petroleum (BP) Funds	Audit	6/30/2023
2021-0045	Hurricane Ida Debris Removal	Evaluation	6/30/2023
2019-0003	Office of Fire Services	Follow-up	6/30/2023
TBD	Unpermitted Short-Term Rental Units	Audit	9/30/2023
	EBCFD Scheduling and Leave	Audit	11/30/2023
	Procurement Department – Bid Awards	Audit	11/30/2023
	Volunteer Fire Company Surplus Funds	Evaluation	11/30/2023
	Bus Bench Advertising Contract	Follow-up	12/31/2023
	Jefferson Parish Booster Clubs	Evaluation	12/31/2023
	Jefferson Parish Hiring Practices	Evaluation	Various <sup>4</sup>
	American Rescue Plan Act Funds	Monitoring	Ongoing

### Investigations Division

The JPOIG allocates resources to assess information received from sources internal and external to Parish government for further action or referral to the appropriate agency. Resources are also allocated to commence and conclude investigations, including joint investigations with other enforcement agencies. These activities are confidential until they are announced publicly. Based upon assessment or outcome, the JPOIG may need to reallocate resources to meet operational needs in such a way that the 2023 Work Plan may be affected.

<sup>4</sup> The JPOIG may release multiple reports in this area.



### **2023 Work Plan Limitations**

Due to the confidential nature of ongoing and active investigations, these activities are not included in the 2023 Work Plan. The JPOIG's funding does not permit staffing levels commensurate with our broad jurisdictional authority and does not allow for audit and evaluation coverage of all Parish entities and processes. The 2023 Work Plan reflects these constraints, and it does not intend to provide coverage for all departments and component entities. The 2023 Work Plan focuses on critical risk areas, but it also allows flexibility so that the JPOIG can add additional projects in response to changing circumstances or new information.

## QUALITY ASSURANCE PROCEDURES

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All JPOIG projects are completed in accordance with best management practices which form the foundation of a quality assurance and improvement program. These practices include partnering with management, monitoring staff performance, developing staff professionally, and receiving external quality assurance peer reviews. Each year the JPOIG receives a peer review from the Quality Assurance and Review Committee. The JPOIG also receives a triennial peer review from the Association of Inspectors General (AIG) which is based on the Principles and Standards for Offices of Inspectors General and the IIA Standards. These external peer reviews are critical to ensuring compliance with professional standards as oversight goals and objectives within the Parish are met.

As part of the internal quality assurance and improvement efforts, the JPOIG: (1) reviews professional standards; (2) implements internal policies and procedures; (3) participates in various training and development activities; (4) consistently improves auditing techniques, tools, and technology; and (5) practices appropriate supervision. In addition, the JPOIG performs internal quality reviews to ensure completeness of workpapers and conformance with professional standards.

In the fourth quarter of 2022 and throughout 2023, the Audit Division will convert to Generally Accepted Government Auditing Standards promulgated by the United States Government Accountability Office (GAO), commonly referred to as the “Yellow Book”. During the transition period, the JPOIG will develop new policies and procedures. These new policies and procedures will allow Parish officials to: (1) review the findings prior to developing a report; (2) offer opinions as to why findings occurred; and (3) participate in developing recommendations. The increased transparency will allow the JPOIG to provide Parish officials with meaningful recommendations that can be implemented. It will also allow Parish officials to provide additional supporting documentation that may be helpful to resolve a finding prior to the reporting phase.

# REPORT FRAUD, WASTE, OR ABUSE

## BY INTERNET:

Visit our website at [www.jpoig.net](http://www.jpoig.net), click  
"Report Waste, Fraud or Abuse"

## BY PHONE:

Call our tip line at (504) 736-8962

## BY MAIL:

990 N. Corporate Drive, Suite 300  
Jefferson, LA 70123

## IN PERSON:

Contact us at (504) 736-8962 to schedule an appointment

## JPOIG SOCIAL MEDIA

# JPOIG Social Media



[Twitter.com/JPOIG](https://twitter.com/JPOIG)



Channel: Jefferson  
Parish Office of  
Inspector General



[Facebook.com/JPOIG](https://facebook.com/JPOIG)



[LinkedIn.com/Company/JPOIG](https://LinkedIn.com/Company/JPOIG)



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