



JPOIG Overview

Lessons Learned: Volunteer Fire Companies #2023-0001

November 8, 2023

Why We Did This Report

The Jefferson Parish Office of Inspector General (JPOIG) conducted 18 audits and/or reviews on fire suppression and prevention services provided by volunteer fire companies (VFCs) to unincorporated West Jefferson, Lafitte, and Grand Isle (Parish) residents between 2013 and 2023. This report consolidates the findings of those 18 reports to offer a fresh outlook and understanding of the Parish's method of providing fire prevention and suppression services. It highlights persistent and pervasive problems and areas for improvement.

Background

Unincorporated West Jefferson, Lafitte, and Grand Isle residents rely solely on fire persons employed by VFCs to provide fire suppression and prevention services. Twelve VFCs entered into cooperative endeavor agreements (CEA) with the Parish to serve these areas. In 2022, the VFCs received roughly **\$21.6 million** in public funds to provide fire suppression and prevention services. The decentralized approach of relying on 12 VFCs presents problems with fiscal accountability, quality assurance, and oversight. The Parish Council contracts with the VFCs, but oversight is delegated to the Office of Fire Services (OFS).

The Problems

From 2013 – 2023 the JPOIG identified over **\$28 million in questioned costs and funds or other assets that were at-risk for fraud, waste, or abuse by VFCs**. The JPOIG learned:

- \$8.5 million in funds were misspent which included bonuses, parties, personal expenditures and \$5.6 million given to a non-existent entity;
- Expenditures and timecards were not approved;
- Pay was not properly calculated and/or falsified;
- Employees cashed out more leave than they earned;
- Trucks and vehicles were not properly titled;
- Outdated and inaccurate inventory records; and
- VFCs were “Not in Good Standing” with the State of La.

Description	Amount
Prohibited Expenditures	\$8,532,547
At-Risk Payroll	\$2,838,685
Avoidable/Unnecessary Payroll	\$460,449
Inaccurate Payroll	\$131,096
Falsified Payroll	\$47,076
Unsupported Expenditures	\$176,465
At-Risk Expenditures	\$425,247
At-Risk Vehicles	\$15,674,278
At-Risk Fuel	\$152,753
TOTAL	\$28,438,596

We suggest these problems are linked, in part, to the following:

- Experienced fire persons lack knowledge and experience to design and implement proper fiscal controls;
- VFC board members lack experience to maintain corporate formalities;
- VFC boards and/or fire chiefs were unaware of restrictions on using public funds and/or failed to understand the terms of the CEA;
- The CEAs do not require the VFCs to establish a minimum level of internal controls;
- The OFS lacks authority to enforce the CEA provisions; and
- Lack of standardized policies for all VFCs.

The Identified Solutions

- Consolidation of fire districts;
- Consolidation of volunteer fire companies; and
- Review, re-negotiate, and amend CEAs with VFCs.

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