



OFFICE OF INSPECTOR GENERAL  
JEFFERSON PARISH

DAVID N. McCLINTOCK  
INSPECTOR GENERAL



July 15, 2015

Mr. John F. Young, Jr.  
Parish President  
Joseph S. Yenni Building, 1002  
1221 Elmwood Park Boulevard  
Jefferson, Louisiana 70123

**Via Electronic Mail Only**  
[jyoung@jeffparish.net](mailto:jyoung@jeffparish.net)

RE October 22, 2011 Election Costs and Unilateral Administrative Action  
involving the Office of Inspector General (“OIG”)

Dear Mr. Young:

On 07/13/2015, the Administration took \$40,268 of Jefferson Parish Inspector General Special Services Funding District revenue and transferred this money to the Jefferson Parish General Fund for purposes unilaterally deemed justified by the Administration. This action is a clear violation of Parish Ordinance 2-879, a circumvention of authority given to the Ethics and Compliance Commission by the Parish Council, and a serious affront upon the independence of this office. The JPOIG was told that the Administration intended to back-charge this office for election costs of October 22, 2011, which included items related to creating and funding an inspector general. We three times requested a meeting to discuss. The JPOIG has since learned that the Administration has back-charged the whole of the election costs to the Parish against the Jefferson Parish Inspector General Special Services Funding revenue. The costs of the October 22, 2011 election was an expense incurred by the Parish for the Parish.

On October 22, 2011, there was a general election addressing state and local offices, as well as, other issues. At that time, the voters of Jefferson Parish had on the election ballot several local officials, including among them the parish president, coroner, sheriff, council-at-large seats, council district seats and clerk of court. In addition, the Jefferson Parish Council called for the placement on the ballot propositions that would establish and provide funding for an Office of Inspector General and Ethics and Compliance Commission, as well as other matters. Choosing to ballot these propositions, the Parish obligated itself to the cost of the election irrespective of the outcome, presumably because it saw sufficient value in bringing and funding an office of inspector general and ethics entity to Jefferson Parish.

The total election cost billed to Jefferson Parish by the Secretary of State for the October 22, 2011 was \$40,452.16, inclusive of all ballot issues described above.

The public voted favorably to amend the Charter and provide a dedicated funding recognizing:

“In order to assure the independent operation of the office of inspector general, the office, in conjunction with the ethics and compliance commission, shall receive the proceeds of any special tax levied and approved by the electorate which is dedicated to providing,

maintaining, administering and operating an office of inspector general and an ethics and compliance commission.” (Emphasis added)

The Charter amendment guaranteed an independent funding source by providing that the JPOIG “shall receive” the proceeds. The proceeds, however, favorably voted upon in the October 2011 election was not made available until 2013.

Since my appointment in March of 2013, the JPOIG, along with the Ethics and Compliance Commission, has worked with and struggled with the Parish to forge processes which facilitated access to and payments from our dedicated funding source to meet operational needs. There has been, at times, substantial opposition and reluctance from the Finance Department because of our independent nature and that of our funding source.

In time, the Parish Council amended JPCO 2-879 to provide that any line item transfer and/or budget amendments relating to budgets of the inspector general or the ethics and compliance commission shall be upon notice of the inspector general or ethics and compliance commission, or upon resolution of the ethics and compliance commission. Under similar circumstances, JPCO 2-879 requires notice by the Administration to the Council and/or approval by the Council for transfers and budget adjustments greater than \$20,000. The Administration is not authorized to take or make a budget adjustment of \$40,268.

Finally, the Administration’s reasons and rationale for this action, including characterizing the Administration as “paymaster” to the JPOIG, is wholly unsupported by the Charter or by ordinance. The term has no meaning or relevance within either the Charter or Code of Ordinance as it relates to the JPOIG, which is a component part of Parish government notwithstanding our independent nature. Too much time and too many resources of the JPOIG have been diverted to answering and addressing issues which do not further the mission and objectives for which this office was created. This most recent action represents another incidence.

By copy of this letter and attachments, I am notifying the Parish Council of the Administration’s unilateral and unsupported actions. The Chairman of the Ethics and Compliance Commission as well as their counsel are also notified by copy of this letter. Further, this letter and attachments will be posted and published on [www.jpoig.net](http://www.jpoig.net)

Sincerely,



cc:  
Chairman Christopher L. Roberts  
Councilman Elton M. Lagasse  
Councilman Ricky J. Templet  
Councilman Paul D. Johnston  
Councilman Mark D. Spears, Jr.  
Councilman E. “Ben” Zahn, III  
Councilwoman Cythnia Lee-Sheng  
Jacques Molaison, Chief Operating Officer  
Carroll Suggs, Chairman Ethics and Compliance Commission  
Steven Scheckman, Esq.

# Attachment #1

12/12/2011  
Louisiana Secretary of State  
Election Invoice to  
Jefferson Parish  
Totaling \$40,452.16



JEFFERSON PARISH REMITTANCE ADVICE

CHECK NO. 1058107

DATE	INVOICE NUMBER	INVOICE - ITEM DESCRIPTION	DISCOUNT	NET AMOUNT
12/12/2011	20111022-2600	OCT 22, 2011 ELECTION		40,452.16

**JEFFERSON PARISH**

14-345/850

P.O. Box 9  
 GRETN, LOUISIANA 70054  
 GENERAL FUND

1058107

IBERIABANK

1/31/2012

VOID AFTER 6 MONTHS

PAY \*\*\*\*\*40452 DOLLARS AND 16 CENTS

TO SECRETARY OF STATE  
 THE ADMINISTRATION SERVICES  
 ORDER PO BOX 94125  
 OF BATON ROUGE LA 70804-9125

33526



**NON-NEGOTIABLE**

1058107

SECRETARY OF STATE  
 P.O. BOX 94126  
 BATON ROUGE LA 70804-9125

Invoice	20111022-28000-28-65
Date	12/12/2011
Page	1

Bill To:

Ship To:

JEFFERSON PARISH COUNCIL  
 P. O. BOX 9  
 GRETNA LA 70054-0000

Purchase Order No.		Customer ID		Salesperson ID	Shipping Method	Payment Terms	Req Ship Date	Master No.
270		28000-26				Net 60 days	12/12/2011	2,843
Ordered	Shipped	B/O	Item Number	Description	Discount	Unit Price	Ext. Price	
1	1	0	10	BOES	\$0.00	\$148.53	\$148.53	
1	1	0	65	MISCELLANEOUS	\$0.00	\$357.53	\$357.53	
1	1	0	40	PRECINCT RENTAL	\$0.00	\$553.80	\$553.80	
1	1	0	45	REGISTRAR	\$0.00	\$586.85	\$586.85	
1	1	0	35	MACHINE SETUP COST	\$0.00	\$743.12	\$743.12	
1	1	0	15	CLERK	\$0.00	\$1,826.63	\$1,826.63	
1	1	0	30	DRAYAGE	\$0.00	\$2,622.13	\$2,622.13	
1	1	0	50	BALLOT	\$0.00	\$3,148.68	\$3,148.68	
1	1	0	20	COMMISSIONER/CUSTODIAN	\$0.00	\$30,464.89	\$30,464.89	

\*\*\*\*\* Payment is due on receipt of this invoice \*\*\*\*\*

.....§1400.6. Costs and expenses of primary and general elections  
 C. If payment for any such reimbursement is not received by the secretary of state on the one hundred twentieth day following the first billing by the secretary of state, the account shall be forwarded to the attorney general for collection. The attorney general is additionally authorized to collect the actual expenses his office incurs in the collection of such account.  
 Added by Acts 1983, No. 682, §1; Acts 1986, No. 669, §1; Acts 1988, No. 909, §1, eff. Jan. 1, 1989; Acts 2001, No. 451, §1, eff. Jan. 12, 2004; Acts 2001, No. 1181, §1, eff. Jan. 1, 2002.  
 NOTE: See Acts 2001, No. 451, §8(A), relative to effective date.

Subtotal	\$40,452.16
Misc	\$0.00
	\$0.00
Freight	\$0.00
Trade Discount	\$0.00
Total	\$40,452.16

**OCTOBER 22, 2011 ELECTION**

# Attachment #2

04/01/2015

Letter from Finance Director  
to JPOIG Re: October 22,  
2011 Election Costs





WWW.JEFFPARISH.NET

JOHN F. YOUNG, JR.  
PARISH PRESIDENT

**JEFFERSON PARISH  
DEPARTMENT OF FINANCE**

TIMOTHY J. PALMATIER, JD, CPA  
DIRECTOR

April 1, 2015

David N. McClintock, Inspector General  
Office of Inspector General  
Jefferson Parish  
5401 Jefferson Highway, Suite C  
Jefferson, LA 70123

RE: October 22, 2011 Election addressing matters concerning the Office of the Inspector General ("OIG") and Esprit at Stonebridge ("Esprit")

Dear Inspector General McClintock:

Check No. 1058107, dated January 31, 2012, payable to the Secretary of State, Administrative Services, in the amount of \$40,452.16 (Attachment A) erroneously allocated election costs between the OIG and Esprit. The Esprit election occurred in only one precinct (See Attachment B, page 2) but was cast with expenses as if held in 53 precincts thereby reducing the allocation to the OIG. When the precinct costs are allocated based on the actual number of precincts in which the election occurred (see chart below), an adjustment in the amount of \$7,755.05 is necessary to reallocate election costs from Esprit to the OIG.

	Incorrect		Correct		Difference
	# of Pct	Amt Alloc	# of Pct	% Alloc	Adj Needed
Esprit at Stonebridge	53	\$ 7,940.61	1	\$ 185.56	\$ (7,755.05)
Office of Insp General	217	\$ 32,511.55	217	\$40,266.60	\$ 7,755.05
	270	\$ 40,452.16	218	\$40,452.16	

Also attached for you information and review is the invoice from the Secretary of State (Attachment C) and the Election Cost Distribution of Ballot by Ballot Number (Attachment D) and the pertinent part of the Cost Distribution Audit schedule furnished by the Office of Secretary of State (Attachment E).

Please sign below and return to my office if you concur in this proposed adjustment which will be implemented through a journal entry by my accounting office.

\_\_\_\_\_  
David N. McClintock, Inspector General

I apologize for any inconvenience this necessary reallocation may have caused and should you have any questions or concerns please contact me. I note the payment precedes the tenure of myself and my Accounting Director. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Timothy J. Palmatier", is written over a solid horizontal line. The signature is stylized and cursive.

Timothy J. Palmatier  
Finance Director

Cc: Tara Hazelbaker, Accounting Director



JEFFERSON PARISH REMITTANCE ADVICE

CHECK NO. 1058107

INVOICE		INVOICE - ITEM DESCRIPTION	DISCOUNT	NET AMOUNT
DATE	NUMBER			
12/12/2011	20111022-2600	OCT 22,2011 ELECTION		40,452.16

**JEFFERSON PARISH**

14-345/850

P.O. Box 9

1058107

GRETN, LOUISIANA 70054  
GENERAL FUND

IBERIABANK

1/31/2012

VOID AFTER 6 MONTHS

PAY\*\*\*\*\*40452 DOLLARS AND 16 CENTS

TO SECRETARY OF STATE  
THE ADMINISTRATION SERVICES  
ORDER PO BOX 94125  
OF BATON ROUGE LA 70804-9125

33526



**NON-NEGOTIABLE**

1058107

**EXHIBIT A****NOTICE OF SPECIAL ELECTION**

Pursuant to the provisions of a Resolution adopted on May 25, 2011, by the Jefferson Parish Council, acting as the governing authority of Esprit at Stonebridge Neighborhood Improvement District, Parish of Jefferson, State of Louisiana (the "District"), NOTICE IS HEREBY GIVEN that a special election will be held in the District on Saturday, October 22, 2011, and that at said election there will be submitted to all registered voters of the District, qualified in and entitled to vote at said election under the Constitution and laws of the State of Louisiana and the Constitution of the United States, the following Proposition, to wit:

**PROPOSITION**

**SUMMARY: AUTHORIZATION FOR ESPRIT AT STONEBRIDGE NEIGHBORHOOD IMPROVEMENT DISTRICT, JEFFERSON PARISH, STATE OF LOUISIANA (the "DISTRICT") TO LEVY AN ANNUAL FLAT FEE BEGINNING IN THE YEAR 2012 AGAINST EACH PARCEL OF IMPROVED IMMOVABLE PROPERTY LISTED AND/OR ASSESSED ON THE TAX ROLLS OF THE PARISH OF JEFFERSON AND LOCATED IN THE DISTRICT TO BE USED FOR THE PURPOSE OF PURCHASING, ACQUIRING, CONSTRUCTING AND IMPROVING, OR LEASING, MAINTAINING AND OPERATING MACHINERY AND EQUIPMENT AND OTHER FACILITIES TO BE USED, AND PAYING OTHER EXPENSES INCURRED AND/OR CONTRACTING FOR SERVICES TO BE RENDERED IN CONNECTION WITH PROVIDING SECURITY ENHANCEMENT SERVICES FOR THE DISTRICT. THE ESTIMATED AMOUNT REASONABLY EXPECTED TO BE COLLECTED FROM THE LEVY OF THE FLAT PARCEL FEE IS ESTIMATED TO BE \$13,500 DURING ITS FIRST YEAR OF COLLECTION.**

Shall Esprit at Stonebridge Neighborhood Improvement District, Parish of Jefferson, State of Louisiana (the "District") be authorized to levy and collect an annual parcel fee, beginning in the year 2012, in the amount of \$100 in each of the years 2012 to 2014, inclusive; against each parcel of improved immovable property listed and/or assessed on the tax rolls of the Parish of Jefferson and located in the District, with the estimated amount reasonable expected to be collected from the levy of the parcel fee during the first year of collection of \$13,500, for the purpose of purchasing,

acquiring, constructing and improving, or leasing, maintaining and operating machinery and equipment and other facilities to be used, and paying other expenses incurred an/or contracting for services to be rendered in connection with providing security enhancement services for the District?

The special election will be held at the following polling place situated in the District and which polls will open at six o'clock (6:00) a.m. and close at eight o'clock (8:00) p.m. on Saturday, October 22, 2011, in compliance with the provisions of Section 541 of Title 18 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 18:541). The Commissioners-in-Charge and the Commissioners authorized to be selected by the Parish Board of Election Supervisors at the special election on Saturday, October 22, 2011, are hereby designated as the Commissioners-in-Charge and the Commissioners to serve at the following described polling place designated for this election, to wit:

<i>PRCT BUILDING/H</i>	<i>STREET</i>	<i>CITY</i>	<i>STATE</i>	<i>ZIP</i>
0216B West Bank Regional Library	2751 Manhattan Boulevard	Harvey	LA	70058

**Note: Only a portion of the District is included within the boundaries of Precinct 216B and only those voters residing both within the boundaries of the District and Precinct 216B will be entitled to vote.**

The polling place set forth above and situated in the District be and the same are hereby designated as the polling place at which to hold the special election, and the Commissioners-in-Charge and Commissioners, respectively, shall be those persons designated according to law.

The special election will be held in accordance with the applicable provisions of Chapter 5 and Chapter 6-A of Title 18 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority as applicable thereto, and the officers appointed to hold the election, or such substitutes therefor as may be selected and designated in compliance with law, will make due returns thereof to the District, and NOTICE IS HEREBY FURTHER GIVEN that the Jefferson Parish Council, acting as governing authority of the District, will meet at the Jefferson Parish West Bank Council Chamber, 2<sup>nd</sup> Floor, General Government Building, Gretna, Louisiana, on Wednesday, November 9, 2011, at TEN O'CLOCK (10:00) A.M., and will then and there, in open and

public session, proceed to examine and canvass the returns and declare the result of the special election. All registered voters residing in the District, are entitled to vote at the special election and voting machines will be used in connection therewith.

THUS DONE AND SIGNED at Jefferson, Louisiana, on this, the 25<sup>th</sup> day of May, 2011.

/s/Christopher L. Roberts  
Chairman, Jefferson Parish Council

SECRETARY OF STATE  
 P.O. BOX 94125  
 BATON ROUGE LA 70804-9125

Invoice	20111022-28000-28-65
Date	12/12/2011
Page	1

Bill To:

JEFFERSON PARISH COUNCIL  
 P. O. BOX 9  
 GRETNA LA 70054-0000

Ship To:

Purchase Order No.		Customer ID		Salesperson ID	Shipping Method	Payment Terms	Req Ship Date	Master No.
270		26000-26				Net 60 days	12/12/2011	2,843
Ordered	Shipped	B/O	Item Number	Description	Discount	Unit Price	Ext. Price	
1	1	0	10	BOES	\$0.00	\$148.53	\$148.53	
1	1	0	65	MISCELLANEOUS	\$0.00	\$357.53	\$357.53	
1	1	0	40	PRECINCT RENTAL	\$0.00	\$553.80	\$553.80	
1	1	0	45	REGISTRAR	\$0.00	\$586.85	\$586.85	
1	1	0	35	MACHINE SETUP COST	\$0.00	\$743.12	\$743.12	
1	1	0	15	CLERK	\$0.00	\$1,826.63	\$1,826.63	
1	1	0	30	DRAYAGE	\$0.00	\$2,622.13	\$2,622.13	
1	1	0	50	BALLOT	\$0.00	\$3,148.68	\$3,148.68	
1	1	0	20	COMMISSIONER/CUSTODIAN	\$0.00	\$30,484.89	\$30,484.89	
***** Payment is due on receipt of this invoice *****								
<p>.....§1400.6. Costs and expenses of primary and general elections</p> <p>C. If payment for any such reimbursement is not received by the secretary of state on the one hundred twentieth day following the first billing by the secretary of state, the account shall be forwarded to the attorney general for collection. The attorney general is additionally authorized to collect the actual expenses his office incurs in the collection of such account.</p> <p>Added by Acts 1983, No. 682, §1; Acts 1986, No. 669, §1; Acts 1988, No. 909, §1, eff. Jan. 1, 1989; Acts 2001, No. 451, §1, eff. Jan. 12, 2004; Acts 2001, No. 1181, §1, eff. Jan. 1, 2002.</p> <p>NOTE: See Acts 2001, No. 451, §8(A), relative to effective date.</p>								

Subtotal	\$40,452.18
Misc	\$0.00
	\$0.00
Freight	\$0.00
Trade Discount	\$0.00
<b>Total</b>	<b>\$40,452.18</b>

**OCTOBER 22, 2011 ELECTION**

Election Costs- October 22, 2011												
Ballot Number	Total Cost of Ballot	Total Items On Ballot	Number of State Items on Ballot	State Paid	State Paid 50%	Number of JP Items on Ballot	JP Paid	Number of City of Gretna Items on Ballot	City of Gretna Paid	Number of City of Westwego Items on Ballot	Westwego Paid	
1	36,070.47	16	12	13,526.43	18,035.24	4	4,508.81	-	-	-	-	-
2	71,397.55	15	12	28,559.02	35,698.78	3	7,139.76	-	-	-	-	-
3	16,635.02	16	13	6,757.98	8,317.51	3	1,559.33	-	-	-	-	-
4	1,384.90	16	12	519.34	692.45	4	173.11	-	-	-	-	-
5	50,847.50	16	12	19,067.81	25,423.75	4	6,355.94	-	-	-	-	-
6	4,292.20	17	13	1,641.14	2,146.10	4	504.96	-	-	-	-	-
7	6,649.50	16	12	2,493.56	3,324.75	4	831.19	-	-	-	-	-
8	4,275.31	16	12	1,603.24	2,137.66	4	534.41	-	-	-	-	-
9	10,508.61	17	13	4,018.00	5,254.31	4	1,236.31	-	-	-	-	-
10	2,794.80	17	13	1,068.60	1,397.40	4	328.80	-	-	-	-	-
11	1,541.77	17	13	589.50	770.89	4	181.38	-	-	-	-	-
12	5,533.97	17	13	2,115.93	2,766.99	4	651.05	-	-	-	-	-
13	3,655.94	17	13	1,397.86	1,827.97	4	430.11	-	-	-	-	-
14	4,304.70	17	13	1,645.91	2,152.35	4	506.44	-	-	-	-	-
15	3,172.28	17	13	1,212.93	1,586.14	4	373.21	-	-	-	-	-
16	8,711.88	18	14	3,387.95	4,355.94	4	967.99	-	-	-	-	-
17	13,878.96	16	12	5,204.61	6,939.48	4	1,734.87	-	-	-	-	-
18	12,199.69	16	12	4,574.88	6,099.85	4	1,524.96	-	-	-	-	-
19	4,760.21	16	12	1,785.08	2,380.11	4	595.03	-	-	-	-	-
20	1,341.77	18	13	484.53	670.89	5	186.36	-	-	-	-	-
21	1,386.14	17	13	529.99	693.07	4	169.08	-	-	-	-	-
22	3,880.94	17	13	1,483.89	1,940.47	4	456.58	-	-	-	-	-
23	11,384.16	17	13	4,352.77	5,692.08	4	1,339.31	-	-	-	-	-
24	4,083.42	17	13	4,561.31	2,041.71	4	480.40	-	-	-	-	-
25	2,644.80	20	14	925.68	1,322.40	3	198.36	3	198.36	3	198.36	-
26	9,086.88	19	13	3,108.67	4,543.44	3	717.38	3	717.38	3	717.38	-
27	4,261.57	19	13	1,457.90	2,130.79	3	336.44	3	336.44	3	336.44	-
28	1,247.40	18	13	450.45	623.70	3	103.95	2	69.30	2	69.30	-
29	1,176.92	19	13	402.63	588.46	4	123.89	2	61.94	2	61.94	-
30	991.77	16	13	402.91	495.89	3	92.98	-	-	-	-	-
31	12,390.34	15	12	4,956.14	6,195.17	3	1,239.03	-	-	-	-	-
32	24,798.83	15	12	9,919.53	12,399.42	3	2,479.88	-	-	-	-	-
33	11,098.57	16	13	4,508.79	5,549.29	3	1,040.49	-	-	-	-	-
34	1,397.40	15	12	558.96	698.70	3	139.74	-	-	-	-	-
35	1,347.40	17	13	515.18	673.70	4	158.52	-	-	-	-	-
36	1,497.40	17	13	572.54	748.70	4	176.16	-	-	-	-	-
37	1,229.27	15	12	491.71	614.64	3	122.93	-	-	-	-	-
38	8,628.77	20	13	2,804.35	4,314.39	3	647.16	4	862.88	4	862.88	-
39	1,172.40	21	13	362.89	586.20	4	111.66	4	111.66	4	111.66	-
40	367,661.41			144,020.59	183,830.72		40,452.15		1,383.42		974.53	

Louisiana Secretary of State  
**Cost Distribution Audit**

For Parish <ALL> AND Election Date 10/22/2011

65 - Miscellaneous Expenses \$108.99 \$40.87  
**Ballot 18 Total:** \$12,199.69 \$4,574.88

12 Items of 16

JEFFERSON PARISH

37.5000% Distribution

Category

10 - Board of Elections Supervisors \$20.16  
 15 - Clerk Expenses \$247.80  
 20 - Commissioner/Custodian Cost \$3,364.74  
 30 - Drayage Cost \$387.31  
 35 - Machine Setup Cost \$110.00  
 40 - Preclinct Rental Cost \$75.00  
 45 - Registrar Expenses \$79.60  
 50 - Ballot Cost \$427.16  
 65 - Miscellaneous Expenses \$48.44

**Total Cost**  
 \$4,760.21

**Distributed Cost**  
 \$7.56  
 \$92.93  
 \$1,261.78  
 \$145.24  
 \$41.25  
 \$28.13  
 \$29.85  
 \$160.19  
 \$18.17

**Ballot 19 Total:** \$4,760.21

13 Items of 18

JEFFERSON PARISH

36.1111% Distribution

Category  
 10 - Board of Elections Supervisors \$5.04  
 15 - Clerk Expenses \$61.95  
 20 - Commissioner/Custodian Cost \$1,000.56  
 30 - Drayage Cost \$105.42  
 35 - Machine Setup Cost \$30.00  
 45 - Registrar Expenses \$19.90  
 50 - Ballot Cost \$106.79  
 65 - Miscellaneous Expenses \$12.11

**Total Cost**  
 \$1,341.77

**Distributed Cost**  
 \$1.82  
 \$22.37  
 \$361.31  
 \$38.07  
 \$10.83  
 \$7.19  
 \$38.56  
 \$4.37

**Ballot 20 Total:** \$1,341.77

13 Items of 17

JEFFERSON PARISH

38.2353% Distribution

Category  
 10 - Board of Elections Supervisors \$5.04  
 15 - Clerk Expenses \$61.95  
 20 - Commissioner/Custodian Cost \$1,000.56  
 30 - Drayage Cost \$139.79  
 35 - Machine Setup Cost \$40.00  
 45 - Registrar Expenses \$19.90  
 50 - Ballot Cost \$106.79  
 65 - Miscellaneous Expenses \$12.11

**Total Cost**  
 \$1,386.14

**Distributed Cost**  
 \$1.93  
 \$23.69  
 \$382.57  
 \$53.45  
 \$15.29  
 \$7.61  
 \$40.83  
 \$4.63

**Ballot 21 Total:** \$1,386.14

# Attachment #3

04/02/2015  
From JPOIG  
To Finance Director  
RE: October 22, 2011  
Election Costs







OFFICE OF INSPECTOR GENERAL  
JEFFERSON PARISH

DAVID N. McCLINTOCK  
INSPECTOR GENERAL



April 2, 2015

Mr. Timothy J. Palmatier  
Director of Finance  
General Government Building, Suite 4200  
200 Derbigny Street  
Gretna, Louisiana 70054

**Via Electronic Mail Only**  
[tpalmatier@jeffparish.net](mailto:tpalmatier@jeffparish.net)

RE October 22, 2011 Election addressing matters concerning the Office of Inspector General ("OIG") and Esprit at Stonebridge ("Esprit")

Dear Mr. Palmatier:

I have been referred the letter addressed to Mr. David N. McClintock, Inspector General, dated April 1, 2015 regarding the matter referenced above. We understand from your correspondence that you believe there was an error in allocation of election costs between the OIG and Esprit, and you are requesting our concurrence in a "journal entry" of \$7,755.05 against funds of the OIG.

We have reviewed the attachments to your letter, including the check paid to the Secretary of State, Notice of Special Election, invoice from the Secretary of State, Election Cost Distribution of Ballot by Ballot Number and Cost Distribution Audit of the Secretary of State.

After considering these materials and based upon our understanding of how election costs are allocated and funded, the foundation and impetus for this request remains unclear. The questions placed before the voters, as we understand, would customarily be covered by the general fund. Whether a distinction is properly made between "Esprit" and Parish-wide issues, the documentation provided does not identify any source material for assessing this office with election costs. Thus, we do not believe that the journal entry you propose is appropriate or supportable.

Perhaps, and having received this material, we can schedule a meeting to discuss in greater detail.

Sincerely,

KIM RAINES CHATELAIN

Cc: David N. McClintock

# Attachment #4

06/10/2015

Letter from Finance Director  
to JPOIG

RE: October 22, 2011  
Election Costs





WWW.JEFFPARISH.NET

**JEFFERSON PARISH  
DEPARTMENT OF FINANCE**

**JOHN F. YOUNG, JR.  
PARISH PRESIDENT**

June 10, 2015

**TIMOTHY J. PALMATIER, JD, CPA  
DIRECTOR**

Kim Raines Chatelain  
Office of Inspector General  
5401 Jefferson Hwy., Suite "C"  
Jefferson, Louisiana 70123

*RE: October 22, 2011 Election addressing matters concerning the Jefferson Parish  
Office of Inspector ("JPOIG") and Esprit at Stonebridge ("Esprit")*

Dear Ms. Chatelain:

I am writing in reply to your letter dated April 2, 2015 regarding the above-referenced matter in which you question the allocation of election costs to the JPOIG rather than to the general fund. Louisiana law mandates only that all local governing authorities reimburse the appropriate authority (Secretary of State, Commissioner of Elections) for all election costs relating to local proposition or question. La. R.S. 18:1400.1. However, how the local governing authority allocates funding to reimburse the appropriate authority for elections costs is a budgetary matter.

It is the custom and practice of Jefferson Parish to allocate dedicated revenue election costs to the Parish department or special district that benefits from the millage. It is not the custom and practice of Jefferson Parish to allocate dedicated revenue election costs to the general fund. Such a practice of allocation of election costs is consistent with the Louisiana Local Budget Act. Nothing in Louisiana law militates against special revenue funds bearing the costs associated with the generation of that special revenue. The Parish is simply treating the Inspector General millage the same as all other millages, and will proceed with the reallocation of costs for the October 22, 2011 election as outline in my letter of April 1, 2015.

Sincerely,

Timothy J. Palmatier  
Director of Finance

TJP/ah

cc: David N. McClintock  
Tara Hazelbaker

# Attachment #5

06/11/2015

Letter from JPOIG  
To Finance Director  
RE: October 22, 2011  
Election Costs





OFFICE OF INSPECTOR GENERAL  
JEFFERSON PARISH

DAVID N. McCLINTOCK  
INSPECTOR GENERAL



June 11, 2015

Mr. Timothy J. Palmatier  
Director of Finance  
General Government Building, Suite 4200  
200 Derbigny Street  
Gretna, Louisiana 70054

**Via Electronic Mail Only**  
[tpalmatier@jeffparish.net](mailto:tpalmatier@jeffparish.net)

RE October 22, 2011 Election addressing matters concerning the Office of Inspector General ("OIG") and Esprit at Stonebridge ("Esprit")

Dear Mr. Palmatier:

I am in receipt of your letter dated June 10, 2015 regarding an issue and matter which you earlier raised to the JPOIG by correspondence of April 1, 2015. On April 2, 2015, we responded and requested substantiation and documentation for your proposed journal entry debiting revenue generated for the JPOIG/Ethics Commission, which was effective 2013, for referendum costs occurring in 2011. Upon responding, it was our suggestion that we schedule a meeting after additional information was provided.

We have not received any additional information or answers to our questions nor has there been, to my knowledge, any effort to schedule a meeting to discuss this matter since our letter of April 2<sup>nd</sup>. For this reason, I find your letter of June 10, 2015 and representation that the Parish "will proceed with the reallocation of costs for the October 22, 2011 election as outlined in my letter of April 1, 2015" to be unacceptable. The unilateral approach and position taken is a clear affront to the integrity of this office which is guaranteed in the Parish Charter at Section 4.09(D).

I understand your rationale for "proceeding" is that "[n]othing in Louisiana law militates against special revenue funds bearing the costs associated with the generation of that special revenue." The fact that state law does not prohibit you from proceeding with this transfer is not tantamount to either permission or authorization to access funding dedicated to the JPOIG/Ethics Commission. It is the position of this office that your office is without authority to unilaterally access, encumber or transfer funds dedicated to the JPOIG/Ethics and Compliance Commission.

By copy of this letter, I am notifying the Parish President's office of your intent to "proceed with the reallocation," and providing to the Parish President's office copies of prior correspondence. The Chairman of the Ethics and Compliance Commission as well as their counsel are also notified by copy of this letter. We are, again, requesting a meeting to discuss this matter. If you have already proceeded to transfer money away from the JPOIG/Ethics and Compliance Commission, kindly confirm the transfer, date, amount, budget line item, and forward documentation so we may respond accordingly.

Sincerely,



KIM RAINES CHATELAIN

Cc: Jacques Molaison, Chief Operating Officer (w/ attachments)  
David N. McClintock, Inspector General  
Carroll Suggs, Chairman Ethics and Compliance Commission  
(w/ attachments)  
Steven Scheckman, Esq. (wi attachments)

# Attachment #6

06/15/2015  
E-Mail from Finance Director  
to JPOIG  
RE: October 22, 2011  
Election Costs



## Kim Chatelain

---

**From:** TPalmatier <TPalmatier@jeffparish.net>  
**Sent:** Monday, June 15, 2015 3:25 PM  
**To:** Kim Chatelain  
**Cc:** JMolaison; Suggs Carroll; Steven Scheckman; David McClintock; AHeath  
**Subject:** RE: Reallocation of referendum costs 10-22-2011

I light of your e-mail, no further action has occurred at this time.

---

**From:** Kim Chatelain [mailto:kchatelain@jpoig.net]  
**Sent:** Monday, June 15, 2015 12:45 PM  
**To:** TPalmatier  
**Cc:** JMolaison; Suggs Carroll; Steven Scheckman; David McClintock  
**Subject:** RE: Reallocation of referendum costs 10-22-2011

Please advise whether you have had an opportunity to discuss with J Molaison and whether he is available re same. S Scheckman has noted that he is in depositions all day tomorrow, but he may be able to participate by telephone. Finally and in my most recent correspondence as well as original correspondence, I had requested additional information and confirmation about your accessing this revenue. Can you please provide requested information and confirm status of "proceeding" forward as indicated in your letter of June 10, 2015.

Many thanks.

Kim

*Kim Raines Chatelain*

1<sup>st</sup> Assistant Inspector General  
Jefferson Parish Office of Inspector General  
Phone: (504) 736-8962  
Direct dial: (504) 390-5200  
E mail: [kchatelain@jpoig.net](mailto:kchatelain@jpoig.net)

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# Attachment #7

07/02/2015

Letter from Finance Director  
to JPOIG

RE: October 22, 2011  
Election Costs





WWW.JEFFPARISH.NET

JOHN F. YOUNG, JR.  
PARISH PRESIDENT

JEFFERSON PARISH  
DEPARTMENT OF FINANCE

TIMOTHY J. PALMATIER, JD, CPA  
DIRECTOR

July 2, 2015

Kim Raines Chatelain  
Office of Inspector General  
5401 Jefferson Hwy., Suite "C"  
Jefferson, Louisiana 70123

*RE: October 22, 2011 Election addressing matters concerning the Jefferson Parish Office of Inspector ("JPOIG") and Esprit at Stonebridge ("Esprit")*

Dear Ms. Chatelain:

I am writing in reply to your letter dated June 11, 2015. No meeting on this matter is necessary.

As previously explained in my letter dated June 10, 2015, it is the custom and practice of Jefferson Parish to allocate dedicated revenue election costs to the Parish department or special district that benefits from the millage. It is not the custom and practice of Jefferson Parish to allocate dedicated revenue election costs to the general fund. To charge the cost of the election to the general fund, as you propose, is asking the taxpayers to fund the Inspector General's office twice – once via the actual millage itself and once via taxes paid into the general fund.

If you have an actual basis in Louisiana law as to why the Inspector General's office should be treated differently from every other millage fund by not bearing the costs associated with the generation of its special revenue, please make me aware of it. Otherwise, you are incorrect when you state that "[t]he fact that state law does not prohibit [the Parish] from proceeding with this transfer is not [sic] tantamount to either permission or authorization to access funding dedicated to the JPOIG/Ethics Commission." In fact, the contrary is true. Jefferson Parish operates under a Home Rule Charter; as a charter government, the Parish can exercise any power *not denied by general law*. Accordingly because nothing in Louisiana law militates against special revenue funds bearing the costs associated with the generation of that special revenue, the Parish may allocate the Inspector General's dedicated revenue election costs against the Inspector General's millage.

Again, as previously stated, the Parish is simply treating the Inspector General millage the same as all other millage funds and will proceed with the reallocation of costs for the October 22, 2011 election.

Sincerely,

A handwritten signature in black ink, appearing to read "Timothy J. Faimatier", written over a horizontal line.

Timothy J. Faimatier  
Director of Finance

TJP/ah

cc: Jacques Molaison, Chief Operating Officer  
David N. McClintock, Inspector General  
Carroll Suggs, Chairman Ethics and Compliance Commission  
Steven Scheckman, Esq.  
Tara Hazelbaker



PARISH OF JEFFERSON  
OFFICE OF THE PRESIDENT

JOHN F. YOUNG, JR.  
PARISH PRESIDENT

JACQUES MOLAISON  
CHIEF OPERATING OFFICER

July 2, 2015

David N. McClintock,  
Office of Inspector General  
5401 Jefferson Hwy., Suite "C"  
Jefferson, Louisiana 70123

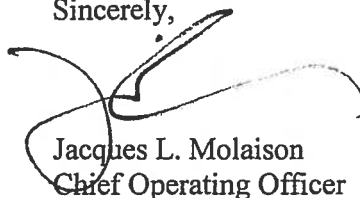
*RE: October 22, 2011 Election addressing matters concerning the Jefferson Parish  
Office of Inspector ("JPOIG") and Esprit at Stonebridge ("Esprit")*

Dear Mr. McClintock:

I have reviewed the communications between your office and the Finance Department regarding the allocation of election costs. I have asked the Finance Department to provide greater detail. Attached you will find correspondence from Tim Palmatier to Kim Chatelain setting forth his second response.

Upon review of this matter, I find that it is appropriate for Finance to allocate IG election costs to your office. I have, as a consequence, authorized Finance to proceed to transfer the funds. The Parish Finance Department serves as your paymaster, and in that capacity, they must have the authority to allocate costs related to your operation.

Sincerely,



Jacques L. Molaison  
Chief Operating Officer

JLM/ah

cc: Timothy J. Palmatier, Director of Finance  
Kim Raines Chatelain  
Carroll Suggs, Chairman Ethics and Compliance Commission  
Steven Scheckman, Esq.  
Tara Hazelbaker

# Attachment #8

07/02/2015

Letter from Chief Operating  
Officer to JPOIG  
RE: October 22, 2011  
Election Costs





**PARISH OF JEFFERSON**  
**OFFICE OF THE PRESIDENT**

**JOHN F. YOUNG, JR.**  
PARISH PRESIDENT

**JACQUES MOLAISON**  
CHIEF OPERATING OFFICER

July 2, 2015

David N. McClintock,  
Office of Inspector General  
5401 Jefferson Hwy., Suite "C"  
Jefferson, Louisiana 70123

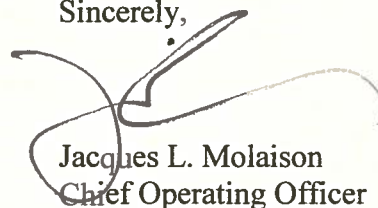
*RE: October 22, 2011 Election addressing matters concerning the Jefferson Parish  
Office of Inspector ("JPOIG") and Esprit at Stonebridge ("Esprit")*

Dear Mr. McClintock:

I have reviewed the communications between your office and the Finance Department regarding the allocation of election costs. I have asked the Finance Department to provide greater detail. Attached you will find correspondence from Tim Palmatier to Kim Chatelain setting forth his second response.

Upon review of this matter, I find that it is appropriate for Finance to allocate IG election costs to your office. I have, as a consequence, authorized Finance to proceed to transfer the funds. The Parish Finance Department serves as your paymaster, and in that capacity, they must have the authority to allocate costs related to your operation.

Sincerely,



Jacques L. Molaison  
Chief Operating Officer

JLM/ah

cc: Timothy J. Palmatier, Director of Finance  
Kim Raines Chatelain  
Carroll Suggs, Chairman Ethics and Compliance Commission  
Steven Scheckman, Esq.  
Tara Hazelbaker



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JOHN F. YOUNG, JR.  
PARISH PRESIDENT

JEFFERSON PARISH  
DEPARTMENT OF FINANCE

TIMOTHY J. PALMATIER, JD, CPA  
DIRECTOR

July 2, 2015

Kim Raines Chatelain  
Office of Inspector General  
5401 Jefferson Hwy., Suite "C"  
Jefferson, Louisiana 70123

*RE: October 22, 2011 Election addressing matters concerning the Jefferson Parish Office of Inspector ("JPOIG") and Esprit at Stonebridge ("Esprit")*

Dear Ms. Chatelain:


I am writing in reply to your letter dated June 11, 2015. No meeting on this matter is necessary.

As previously explained in my letter dated June 10, 2015, it is the custom and practice of Jefferson Parish to allocate dedicated revenue election costs to the Parish department or special district that benefits from the millage. It is not the custom and practice of Jefferson Parish to allocate dedicated revenue election costs to the general fund. To charge the cost of the election to the general fund, as you propose, is asking the taxpayers to fund the Inspector General's office twice – once via the actual millage itself and once via taxes paid into the general fund.

If you have an actual basis in Louisiana law as to why the Inspector General's office should be treated differently from every other millage fund by not bearing the costs associated with the generation of its special revenue, please make me aware of it. Otherwise, you are incorrect when you state that "[t]he fact that state law does not prohibit [the Parish] from proceeding with this transfer is not [sic] tantamount to either permission or authorization to access funding dedicated to the JPOIG/Ethics Commission." In fact, the contrary is true. Jefferson Parish operates under a Home Rule Charter; as a charter government, the Parish can exercise any power *not denied by general law*. Accordingly because nothing in Louisiana law militates against special revenue funds bearing the costs associated with the generation of that special revenue, the Parish may allocate the Inspector General's dedicated revenue election costs against the Inspector General's millage.

Again, as previously stated, the Parish is simply treating the Inspector General millage the same as all other millage funds and will proceed with the reallocation of costs for the October 22, 2011 election.

Sincerely,



Timothy J. Raimatier  
Director of Finance

TJP/ah

cc: Jacques Molaison, Chief Operating Officer  
David N. McClintock, Inspector General  
Carroll Suggs, Chairman Ethics and Compliance Commission  
Steven Scheckman, Esq.  
Tara Hazelbaker



07/13/2015  
Transfer of JPOIG/ECC  
Dedicated Revenue  
Totaling \$40,268.



7/14/15

General Ledger Inquiry

Expense Account

Account Status . . . . . : ACTIVE

22600-3560-352-7911.10010

Budgeted Account/Org. Level: Detail Acct

TRF TO GENERAL FUND

Fiscal Start Month/Year End: 01 2015

Month	Budget	Amendments	Expenses	Encumbrances	YTD Balance
Jan	.00	.00	.00	.00	.00
Feb	.00	.00	.00	.00	.00
Mar	.00	.00	.00	.00	.00
Apr	.00	.00	.00	.00	.00
May	.00	.00	.00	.00	.00
June	.00	.00	.00	.00	.00
July	.00	32512.00	.00	.00	32512.00
Aug	.00	.00	.00	.00	32512.00
Sept	.00	.00	.00	.00	32512.00
Oct	.00	.00	.00	.00	32512.00
Nov	.00	.00	.00	.00	32512.00
Dec	.00	.00	.00	.00	32512.00
Totl	.00	32512.00	.00	.00	32512.00

F3=Exit    F10=MTD Bal.    F11=Transactions    F12=Cancel    F22=More Functions

G/L Account . . . : 22600-3560-352-7911.10010

TRF TO GENERAL FUND

Transaction Type(s): \*ALL Date Range: 1/01/2015 - 12/31/2015

Type options, press Enter.

Reset: \_\_\_\_\_ +

5=Display 6=Print 9=Source Information 10=Transactions

23=Journal Documents 24=Transaction Documents

More: >

Opt	Date	Journal	TT	JT	Source	Description	Amount
5	7/13/15	1514811	BA	BA	Internal	Reimb GF for Electi	32512.00-

\*=Documents Attached

Bottom

G/L Account	G/L Account . . . . :	22600-3560-352-7911.10010
Transaction	G/L Amount . . . . :	TRF TO GENERAL FUND 32,512.00-
Type option	G/L Date . . . . . :	7/13/2015
5=Display	Transaction Type . . :	BA
23=Journal	Journal Number . . . :	1514811
	Trans Source . . . . :	Internal
	Trans Description :	Reimb GF for Election Exp
	Project/Sub Project:	
Opt	Contract Number . . :	
5	Pay #/Pay Type/Bank:	
7/13/	Quantity/Comment . . :	
	Transfer Fund . . . . :	
	Transfer Department:	
	Transfer Made . . . . :	NO
	Tracking Date . . . . :	
	Tracking Code . . . . :	
	Creation Info . . . . :	ASCOTT 7/13/2015 1:47PM

\*=Docume  
 -F3=Exit F4= -F3=Exit F9=Source F12=Cancel F22=More Keys-----  
 F23=Journal Documents F24=Transaction Documents

7/14/15

General Ledger Inquiry

Expense Account

Account Status . . . . . : ACTIVE

22600-3560-352-7911.22180

Budgeted Account/Org. Level: Detail Acct

TRF TO SEC ENHANCMT DIST

Fiscal Start Month/Year End: 01 2015

Month	Budget	Amendments	Expenses	Encumbrances	YTD Balance
Jan	.00	.00	.00	.00	.00
Feb	.00	.00	.00	.00	.00
Mar	.00	.00	.00	.00	.00
Apr	.00	.00	.00	.00	.00
May	.00	.00	.00	.00	.00
June	.00	.00	.00	.00	.00
July	.00	7756.00	.00	.00	7756.00
Aug	.00	.00	.00	.00	7756.00
Sept	.00	.00	.00	.00	7756.00
Oct	.00	.00	.00	.00	7756.00
Nov	.00	.00	.00	.00	7756.00
Dec	.00	.00	.00	.00	7756.00
Totl	.00	7756.00	.00	.00	7756.00

F3=Exit    F10=MTD Bal.    F11=Transactions    F12=Cancel    F22=More Functions

G/L Account . . . : 22600-3560-352-7911.22180  
TRF TO SEC ENHANCMT DIST

Transaction Type(s): \*ALL Date Range: 1/01/2015 - 12/31/2015

Type options, press Enter. Reset: \_\_\_\_\_ +  
5=Display 6=Print 9=Source Information 10=Transactions  
23=Journal Documents 24=Transaction Documents

More: >

Opt	Date	Journal	TT	JT	Source	Description	Amount
<u>5</u>	7/13/15	1514811	BA	BA	Internal	Reimb Espirit Elec	7756.00-

\*=Documents Attached

Bottom

G/L Account	G/L Account . . . . :	22600-3560-352-7911.22180
		TRF TO SEC ENHANCMENT DIST
Transaction	G/L Amount . . . . :	7,756.00-
	G/L Date . . . . . :	7/13/2015
Type option	Transaction Type . . :	BA
5=Display	Journal Number . . . :	1514811
23=Journal	Trans Source . . . . :	Internal
	Trans Description :	Reimb Espirit Elec Exp
	Project/Sub Project:	
	Contract Number . . :	
	Pay #/Pay Type/Bank:	
	Quantity/Comment . . :	
	Transfer Fund . . . . :	
	Transfer Department:	
	Transfer Made . . . . :	NO
	Tracking Date . . . . :	
	Tracking Code . . . . :	
	Creation Info . . . . :	ASCOTT 7/13/2015 1:47PM
	<b>F23=Journal Documents</b>	<b>F24=Transaction Documents</b>

Opt Date  
5 7/13/

\*=Docume