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JEFFERSON PARISH
OFFICE OF INSPECTOR GENERAL
Annual Report

ACHIEVING
ACCOUNTABILITY





OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

KIM RAINES CHATELAIN
INSPECTOR GENERAL



A MESSAGE FROM YOUR INSPECTOR GENERAL

It is my pleasure to present the 2024 Annual Report for the Jefferson Parish Office of Inspector General (JPOIG). This report provides a comprehensive overview of our activities and accomplishments to promote efficiency while preventing and detecting fraud, waste, and abuse in Jefferson Parish government.

This year's report highlights the ongoing challenges in advancing accountability and oversight within Jefferson Parish government. Once again, the JPOIG faced challenges from the Jefferson Parish Council in the form of proposed amendments to the Inspector General ordinance—amendments that, if passed, would have severely undermined the independence of this office. Since its establishment in 2013, the JPOIG has had to defend its independence on multiple occasions. Thankfully, the JPOIG and the Parish Council were able to find common ground which preserved independent oversight. However, these repeated challenges force us to divert valuable resources toward preserving oversight rather than fully focusing on our mission. Under the section titled, "**Achieving Accountability**," you will find details on our continued efforts to safeguard independent oversight for the benefit of the public.

Our Annual Report includes summaries of the investigations, audits, and evaluations concluded in 2024. The JPOIG published its first evaluation report, and more are planned. Evaluations uniquely focus on government inefficiencies. With each published report, we strive to highlight opportunities for government to improve and build resilience against the risks of fraud, waste, and abuse. Unfortunately, our work has not always been fully embraced for the value it offers. Meaningful governmental reform requires a commitment to continuous improvement, along with the development of strong internal controls and processes. Only through such efforts can we achieve true transformation and fully realize the benefits that the JPOIG provides.

In addition to our investigations and audits, this year's report also highlights key milestones in our office's history. Under the section titled, "**Milestones**," you will find a summary of the cases we have opened, closed, and referred since our inception. This section also provides an overview of the findings reached by the JPOIG, including those that remain unresolved by the Parish.

The achievements and successes of this office would not be possible without the dedication of our staff. The JPOIG is fortunate to have a team of highly educated and talented professionals—public servants who are committed to being a resource, a driving force, and an agent for positive and lasting change in Parish government.

I would like to extend my sincere gratitude to the Ethics and Compliance Commission for the opportunity to serve my community as the Jefferson Parish Inspector General. Most importantly, I thank the citizens of Jefferson Parish for their continued support of this office. Your trust and engagement are essential in the fight for accountability and transparency.

Sincerely,

990 N. Corporate Drive Jefferson • LA 70123 • Phone (504)736-8962

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www.jpoig.net

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ABOUT US

Since 2013, the Jefferson Parish Office of Inspector General (JPOIG) has provided independent oversight and assured increased accountability of Parish government, its departments, agencies, special districts, and entities receiving funds through the Parish. The office was established by the Parish Charter and is supported by dedicated millage revenue approved by the citizens of Jefferson Parish.



In January 2010, the Jefferson Parish Council established an Advisory Committee to study the desirability and feasibility of an Office of Inspector General. In September 2010, the Committee issued its report and agreed that the establishment of an Office of Inspector General was a desirable goal considering recent investigations into the highest level of government. The Committee recommended the Office of Inspector General be (1) endowed with all the powers and authority under state law; (2) independent from any office or government agent which it may investigate; and (3) supported by independent and adequate funding for operations.

OUR VISION

To be a resource, a motivation, and an agent for positive, achievable, and sustainable change within Parish government.

OUR MISSION

To detect and deter fraud, waste, abuse, and illegal acts through independent oversight.

To promote efficiency in government by assisting in improving operations.

To provide increased accountability.

“We are the Jefferson Parish Office of Inspector General.
We work for you.”



MEET THE TEAM

03

Inspector General Kim Raines Chatelain, Attorney, CIG, CCEP, CFE, CIGE



Kim Raines Chatelain, originally from Louisiana, has 12 years of experience in the inspector general community. She earned a Bachelor of Arts in 1989 from Louisiana State University, Baton Rouge, LA and a Juris Doctorate in 1992 from Tulane University Law School, New Orleans, LA. She is a licensed attorney of 31 years. She is also a Certified Inspector General (CIG), a Certified Compliance and Ethics Professional (CCEP), a Certified Fraud Examiner (CFE), and a Certified Inspector General Evaluator (CIGE). She was appointed Inspector General in March 2022, having served as the 1st Assistant Inspector General since the office was created in 2013.

Deputy Inspector General Jeffrey Adolph, CIGI, CIGE, CIG



Jeffrey Adolph, originally from Louisiana, has 7 years of experience in the inspector general community. He earned a Bachelor of General Studies in 2008 from Louisiana State University, Baton Rouge, LA, and a Master of Business Administration in 2011 from the University of New Orleans, New Orleans, LA. Jeffrey Adolph is a Certified Inspector General Investigator (CIGI), a Certified Inspector General Evaluator (CIGE), and a Certified Inspector General (CIG). "Embracing oversight is a hallmark of responsible governance. It underscores a commitment to transparency, enhances public trust, and ensures the prudent use of resources. By welcoming oversight, governments affirm their dedication to serving the public effectively and with integrity." .

Deputy Inspector General Erica Smith, CPA/CFF, CFE, CIG, CIGA



Erica Smith, originally from Michigan, has 15 years of experience in the inspector general community. She earned a Bachelor of Science in Accounting in 2003 and a Master of Accounting in 2005 from the University of Florida, Gainesville, FL. She is a Certified Public Accountant (CPA), Certified in Financial Forensics (CFF), a Certified Fraud Examiner (CFE), a Certified Inspector General (CIG), and a Certified Inspector General Auditor (CIGA). "As oversight professionals, we add value to Parish government by ensuring our elected officials spend our public funds in accordance with laws and regulations."



MEET THE TEAM

04

Special Agent/Evaluator Alaa Abuali, CIGI, originally from Louisiana, earned a Bachelor of Arts in Criminology and Justice in 2019 from Loyola University, New Orleans, LA. He is a Certified Inspector General Investigator (CIGI).

Administrative Aide Gina Dabdoub, originally from Louisiana, attended the University of New Orleans, New Orleans, LA.

Auditor/Evaluator Greg Lampard, J.D., CIGA, CFE, originally from Louisiana, earned a Bachelor of Arts in Political Science in 2006 from Loyola University, New Orleans, LA and a Juris Doctorate in 2009 from Loyola University College of Law, New Orleans, LA. He is a Certified Inspector General Auditor (CIGA) and a Certified Fraud Examiner (CFE).

Auditor/Evaluator Hailey Lovell, originally from Louisiana, earned a Bachelor of Science in Accounting from the University of Holy Cross in 2023, and a Master of Business in Accounting from the University of New Orleans, LA in 2024.

Data Analyst/IT Specialist Ken Mahrle, originally from Michigan, earned a Bachelor of Science in Math and Education in 1978 from the University of Michigan-Dearborn, Dearborn, MI and a Master of Science in Computer Information Systems in 2001 from the University of Phoenix.

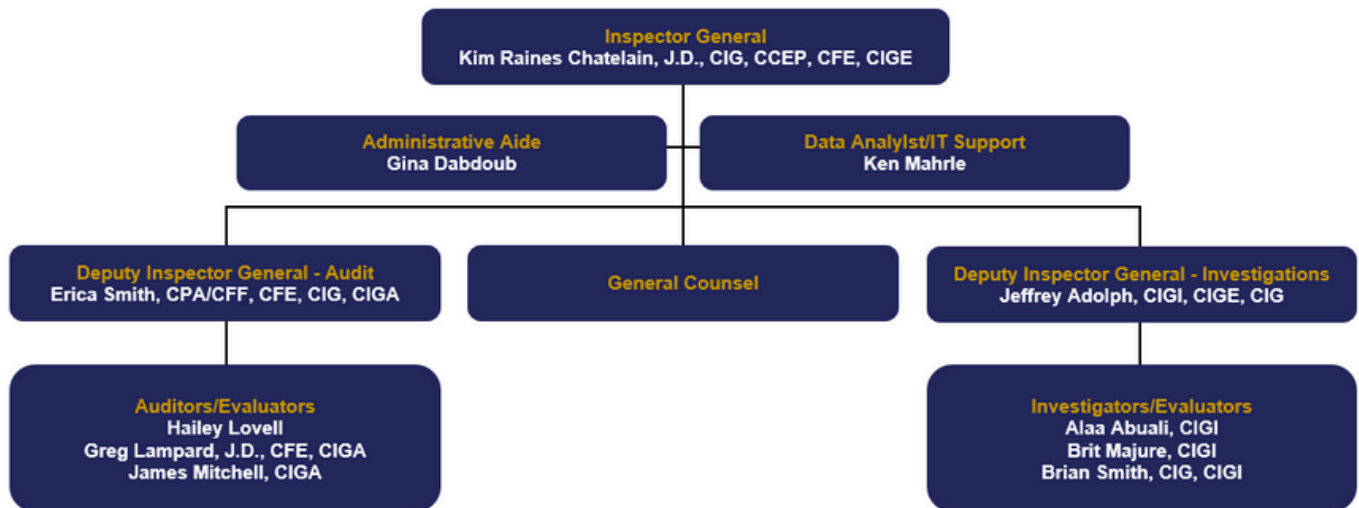
Special Agent/Evaluator Brit Majure, CIGI, originally from Mississippi, earned a Bachelor of Arts in Mass Communication in 2002 from Louisiana State University, Baton Rouge, LA and a Master of Political Science in 2016 from the University of New Hampshire, Durham, NH. She is a Certified Inspector General Investigator (CIGI).

Auditor/Evaluator James Mitchell, CIGA, originally from Massachusetts, earned a Bachelor of Arts in Anthropology in 1978 from Boston University, Boston, MA and a Master of Public Administration in 1981 from the University of Southern California, Los Angeles, CA. He is a Certified Inspector General Auditor (CIGA).

Special Agent/Evaluator Brian Smith, CIG, CIGI, originally from North Carolina, earned a Bachelor of Science in Management in 2010 and a Master of Science in Management in 2011 from The Johns Hopkins University, Baltimore, MD. He is a Certified Inspector General (CIG) and a Certified Inspector General Investigator (CIGI).

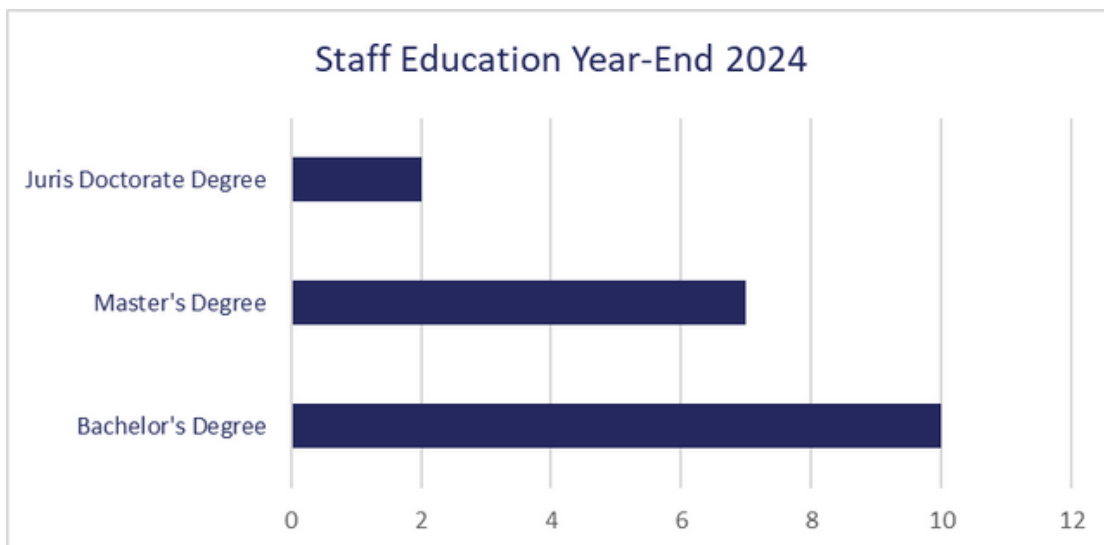
MEET THE TEAM

05



Staff Qualifications

The JPOIG is committed to recruiting and retaining staff who collectively possess a variety of knowledge, skills, and experience to ensure mission success for the office. We are proud of the individual, educational, and professional diversity of our staff. They come from five (5) states, including Louisiana. Our professional staff possess graduate degrees across a variety of disciplines.

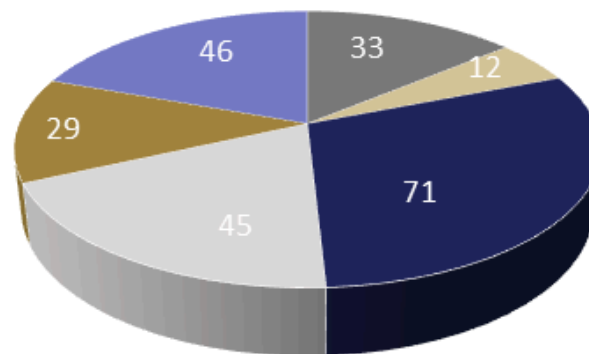


MEET THE TEAM

06

All staff bring extensive experience in law, finance, budget, accounting, audit, investigations, criminal justice, public administration, information technology, and data analytics.

Years of Professional Experience Year-End 2024



- Law
- Accounting/Audit
- Public Administration
- Finance/Budget
- Investigation/ Criminal Justice
- Information Technology/ Data Analysis

Office of Inspector General staff “should collectively possess the knowledge, skills, and experience needed to accomplish the OIG mission... The OIG should ensure that staff receive appropriate training and attain and maintain appropriate professional licensure and certification....” Association of Inspectors General, *Principles and Standards for Offices of Inspector General, Statement of Principles*.

MEET THE TEAM

The JPOIG is equally committed to the professional growth and development of staff. To achieve our mission, staff must understand when, where, and how fraud, waste, and abuse occurs. To succeed, staff must apply this understanding to the dynamic and diverse economic and political environment of Parish government. A defining attribute of our staff is their demonstrated commitment to acquire and maintain professional certifications across key areas of ethics, compliance, fraud examination, financial forensics, accounting, and inspectors general.



Collectively, our staff possess the diverse skills and professional experience to execute assignments across the functional areas of audit, evaluations, and investigations.



MANDATE

08

The Jefferson Parish Charter states that the Office of Inspector General shall:

- Provide a program of investigation, audit, inspections, and performance review of Parish government operations to assist in improving operations and deterring and identifying fraud, waste, abuse, and illegal acts; and
- Provide increased accountability of Parish government, its departments, agencies, special districts, and entities receiving funds through the Parish, in order to preserve public trust.

JPOIG oversight responsibility extends across Parish government operations and functions to include:

- Expenditures of \$966.5 Million
- Assets of \$4.6 Billion
- 68 Parish Departments
- 49 Special Revenue Funds
- 7 Internal Service Funds
- 3 Enterprise Funds
- 31 Special Taxing Districts

Oversight responsibility also extends to individuals and organizations receiving Parish funds. In 2024, the Parish had 625 contracts with a value of more than \$639 million.

As a department of eleven (11) professionals with a budget of just \$1.5 million, the JPOIG works to bring about change which will prevent fraud, waste, and abuse through public reports and other work.

NOTE: Above figures supported by the Annual Comprehensive Financial Report (ACFR) refer to the 2022 ACFR. The Parish has not filed its 2023 ACFR which was due in June 2024.

Parish Assets
\$4.6 Billion



Expenditures
\$966.5 Million



3,064 Employees



Inspector General Special Services Funding District

The JPOIG is funded by a dedicated property tax. In May 2011, the Parish Council created the Inspector General Special Services Funding District (the District) for the purpose of funding an Office of Inspector General and an Ethics and Compliance Commission. In October 2011, the citizens voted to authorize the levy of a tax on properties within the District for ten (10) years. The District's boundary is unincorporated Jefferson Parish. Property owners in Gretna, Harahan, Kenner, Westwego, Lafitte, and Grand Isle do not pay this tax. In November 2020, the citizens voted to renew the millage for another ten (10) years, i.e. through 2032.

Millage Rate Levied by Parish Council

Property taxes are levied by the Parish Council based upon assessed property values. Property tax is measured in "mills," with 1 mill representing 1/10th of 1% of the assessed property value. Every four (4) years the Parish Assessor evaluates property values. An adjusted millage rate is calculated. This allows for an increase in property values but not taxes, i.e. tax revenue remains the same when property values increase because the millage rate is rolled back. The power to levy property taxes is with the Parish Council. The Parish Council can levy a property tax at the rate approved by voters or roll-back the millage. In 2011, the voters approved a .5 mill for the District. This was collected in 2012. Four years later, properties were assessed, and the Parish Council rolled-back the District's millage rate to .48. In 2020, properties were assessed again, and the Parish Council rolled-back the District's millage rate to .47. The roll-backs keep funding for the JPOIG stable, but relatively stagnant. In 2022, the millage rate for the District returned to .5 when the citizens voted to renew the millage for another ten (10) years. In 2024, properties were assessed again, and the Parish Council rolled-back the District's millage rate to .47. The new millage rate will materialize in the 2025 budget. See the chart below for a summary of the District's millage rates, adjustments, and revenue generated.

Year	Assessments	Millage Rate	Millage Revenue
2011	Voted		
2012	Assessment Year	0.50	\$1,168,000
2013		0.50	\$1,212,849
2014		0.50	\$1,247,387
2015		0.50	\$1,266,536
2016	Assessment Year Roll-back	0.48	\$1,265,168
2017		0.48	\$1,261,307
2018		0.48	\$1,303,028
2019		0.48	\$1,304,036
2020	Assessment Year Roll-back	0.47	\$1,335,195
2021	Voted	.47	\$1,366,958
2022		.50	\$1,422,906
2023		.50	\$1,490,760
2024		.50	\$1,617,939



Cost of oversight = one cup of coffee a year.

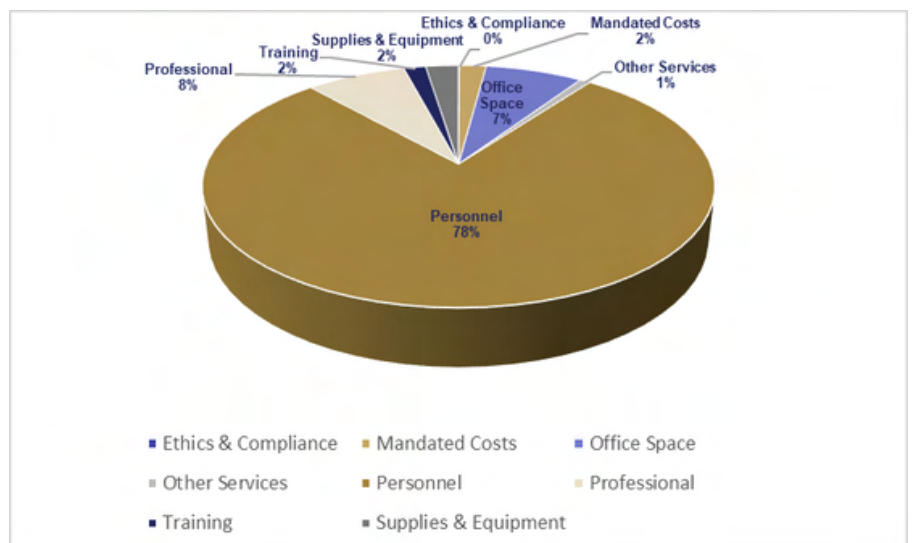
The Inspector General Special Service Funding District .5 mill costs the average homeowner \$6.25 per year.

The JPOIG is a Parish department staffed by Parish employees. Each year the JPOIG must participate in the Parish budget process by preparing and transmitting an annual operating budget to the Parish Administration. The process begins in July when the Finance Department prepares revenue estimates for the upcoming year. The JPOIG receives a proposed budget with estimated revenue generated from the Inspector General Special Services Funding District and anticipated expenditures. Anticipated expenditures include allocated costs, mandated costs, and operational costs. Allocated costs to the JPOIG are for shared services provided by Parish government (e.g., computer service, central telephone service, etc.). Mandated costs are required charges (e.g., Assessor's Office and Sheriff's Office). Operational costs include personnel costs, supplies, leased space, professional services, etc. Because the JPOIG shares the revenue generated by the funding district with the Ethics and Compliance Commission (ECC), expenditures for both are submitted jointly for review and inclusion in the Parish budget. The Administration presents the proposed Parish budget to the Parish Council for approval by the end of the fiscal year (December 31).

The salaries for JPOIG employees are determined by the Inspector General. The Parish calculates related benefits (e.g., health benefits, Parochial retirement, and post-employment benefits). Personnel costs for 2024 were \$1,175,472. This represented 78% of the budget. By law, the JPOIG must be located off site from the General Government Building, which is located in Gretna, and the Yenni Building, which is located in Elmwood. The JPOIG leases space in Elmwood which is shared with the ECC. In 2024, leased space cost \$110,198.

To see the 2024 Parish budget, visit the Parish website. For a summary of 2024 JPOIG and ECC Revenue and Expenditures, see the tables and chart below.

2024 Expenditures	
Ethics & Compliance	\$891
Mandated Costs	\$30,458
Office Space	\$110,198
Other Services	\$11,896
Personnel	\$1,175,472
Professional	\$113,019
Training	\$25,001
Supplies & Equipment	\$37,039
TOTAL	\$1,503,974
2024 Summary of Revenue & Expenditures	
Revenue	\$1,696,753
Ethics & Compliance	\$891
JPOIG	\$1,503,083
Return to fund	\$192,779

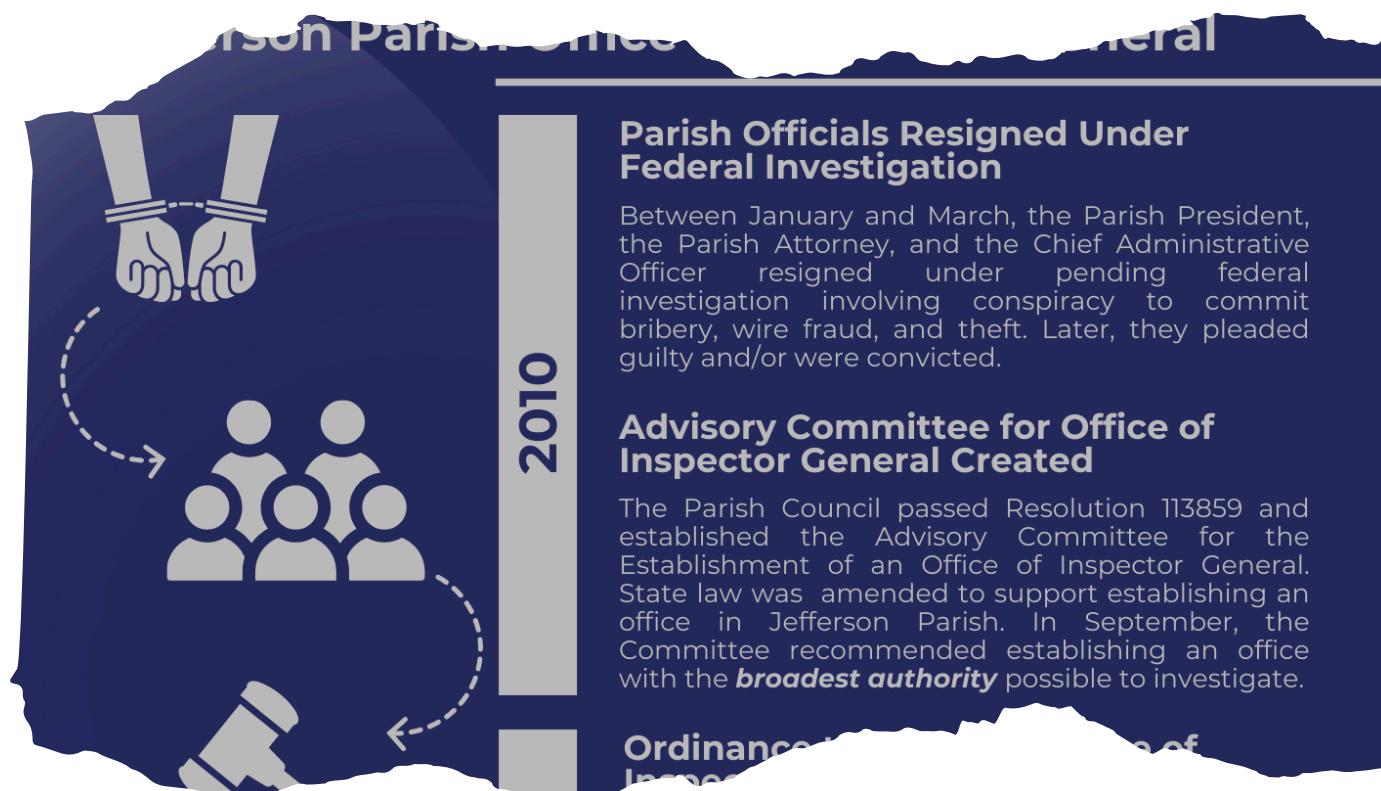


ACHIEVING ACCOUNTABILITY

The JPOIG was created by the Parish Council in 2011 using national model legislation. Since then, and most recently in 2024, subsequent Parish Councils have sought to depart from this model legislation which has eroded independence and weakened the ability to provide meaningful oversight.

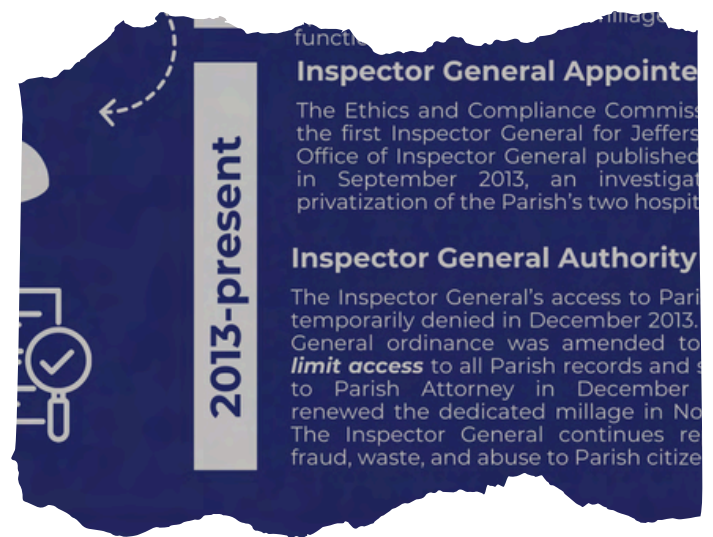
It is worthwhile to recall that the demand for independent oversight in Jefferson parish arose in the wake of the resignation of the Parish President, Parish Attorney, and Chief Operating Officer and ensuing corruption trials. These events triggered the formation of an Advisory Committee to study the establishment of an office of inspector general. After months of deliberation and public comment, the Advisory Committee recommended the establishment of an office with **“the broadest authority possible to investigate possible ethical and/or legal violations committed by Parish public servants.”** They urged the Parish to:

... provide the Parish’s Office of Inspector General with the powers needed to investigate any possible occasions of malfeasance, corruption or ethical violations by governmental officials or employees, and would also provide that office with the tools needed to uncover and expose incidents of waste and inefficiency in governmental operations.

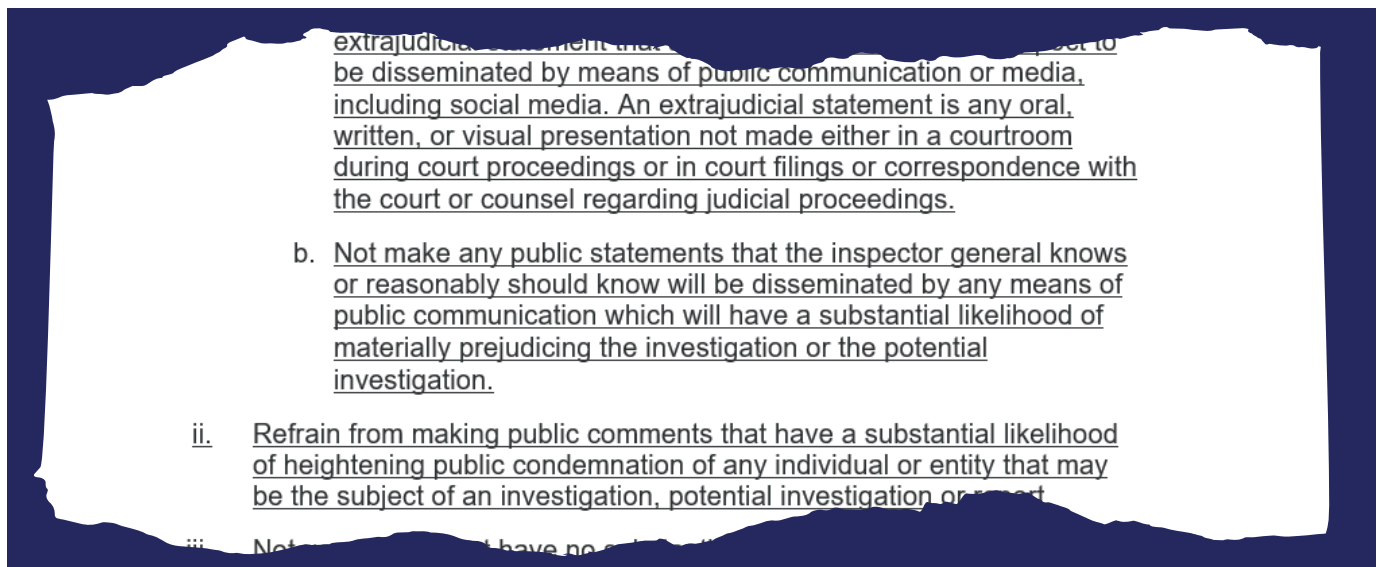


ACHIEVING ACCOUNTABILITY

In response, the Parish Council created the JPOIG by adopting model legislation with a proven record of ensuring robust, independent oversight. Subsequently, Jefferson Parish voters incorporated the office into the Parish charter and approved dedicated funding. Despite overwhelming public support, the JPOIG remains vulnerable to legislative action by the Parish Council. As both the subject of oversight and vested with the authority to amend the Inspector General ordinance, Council members face a fundamental conflict of interest – choosing between personal and political agendas over supporting the public’s demand for independent oversight.



In 2024, this conflict resurfaced as independent oversight was once again challenged, forcing the JPOIG to divert resources to respond to damaging legislation. District Council members joined together to sponsor an amendment to the Inspector General ordinance, Jefferson Parish Code of Ordinances 2-155.10, to prohibit the Inspector General from making public statements and public comments if they may heighten “public condemnation” upon individuals, notably including all elected officials. The effort, if successful, would have effectively silenced the office.



ACHIEVING ACCOUNTABILITY

Unlike in 2019, when sweeping amendments to the Inspector General ordinance permanently weakened the office's independence, the JPOIG successfully challenged the effort to limit the office.. Inspectors General from coast to coast, north to south, spoke out against the proposed amendments. In total, there were nine Inspectors General who expressed concerns..



Southeastern Pennsylvania Transportation Authority

Office of Inspector General

1234 Market Street • 11th Floor • Philadelphia, PA 19107



The Proposed Amendment represents government at its worst – it seeks to cancel the watchdog's public reveal of their findings, effectively immunizing public officials from scrutiny of their constituents. Such circumstances breed suspicion, fraud and corruption. The Parish Council must do better.



CHICAGO HOUSING AUTHORITY
OFFICE OF THE INSPECTOR GENERAL
INSPECTOR GENERAL KATHRYN B. RICHARDS
60 E. VAN BUREN, 7th FLOOR, CHICAGO, IL 60605

I am a licensed attorney, currently serving as the Inspector General of the Chicago Housing Authority, as well as the President of the Illinois Chapter of the Association of Inspectors General. I previously worked in the legal department of the City of Chicago OIG for nearly 10 years. In my entire career in this field, I have never seen a similar legislative provision attempting to limit the specific statements of an IG. The amendments would make Jefferson Parish an outlier in this area and reflect a clear effort to weaken its own government oversight.



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More concerning is that the amendments limit the public's right to a transparent and accountable government, which are key to maintaining public trust in democracy. The public is best served by an independent OIG that considers its prime duty as serving the public interest and is given the independence to do so.

In closing, I urge you to consider that the public expectation for transparency and accountability is best served by an OIG that is free from restrictions, such as those proposed in Summary No. 26443, so that it may maintain its integrity, objectivity, confidentiality, and, most important, its independence.

ACHIEVING ACCOUNTABILITY



Deborah Witzburg | Inspector General
City of Chicago
Office of Inspector General
231 S. LaSalle Street, 12th Floor
Chicago, IL 60604
Phone: (773) 478-7799

The work of an Inspector General is only as impactful as that IG is in talking about it. While hewing carefully to any and all confidentiality obligations, an Inspector General ought to clearly and publicly communicate about their work wherever possible. Transparency work cannot be done in secret, and accountability means very little if no one knows about it. Without compromising confidential or legally protected information, an IG ought to take every opportunity to make it known that people who abuse the public trust are held accountable for doing so; telling these stories, even in de-identified summary form, fosters public trust by demonstrating consequences for those who break the rules, and should be expected to have a deterrent effect upon those who might be tempted to break the rules if they believed there would be no consequence for doing so.



JEFFREY S. SHAPIRO
Inspector General

You have pending before you proposed language regarding the Jefferson Parish Inspector General's communications with the public. I write because the proposed language is at odds with the core principles of an Inspector General's Office as articulated by the Association of Inspector's General and the models followed across the country.

Other Inspectors General remarked:

A critical role for an oversight agency involves communicating findings to and with the public... Creating barriers to transparency and communication directly impacts the public's perception and knowledge of the integrity (or lack thereof) with which the government operates. ~ Sue Stengel, Inspector General, Los Angeles Unified School District, CA.

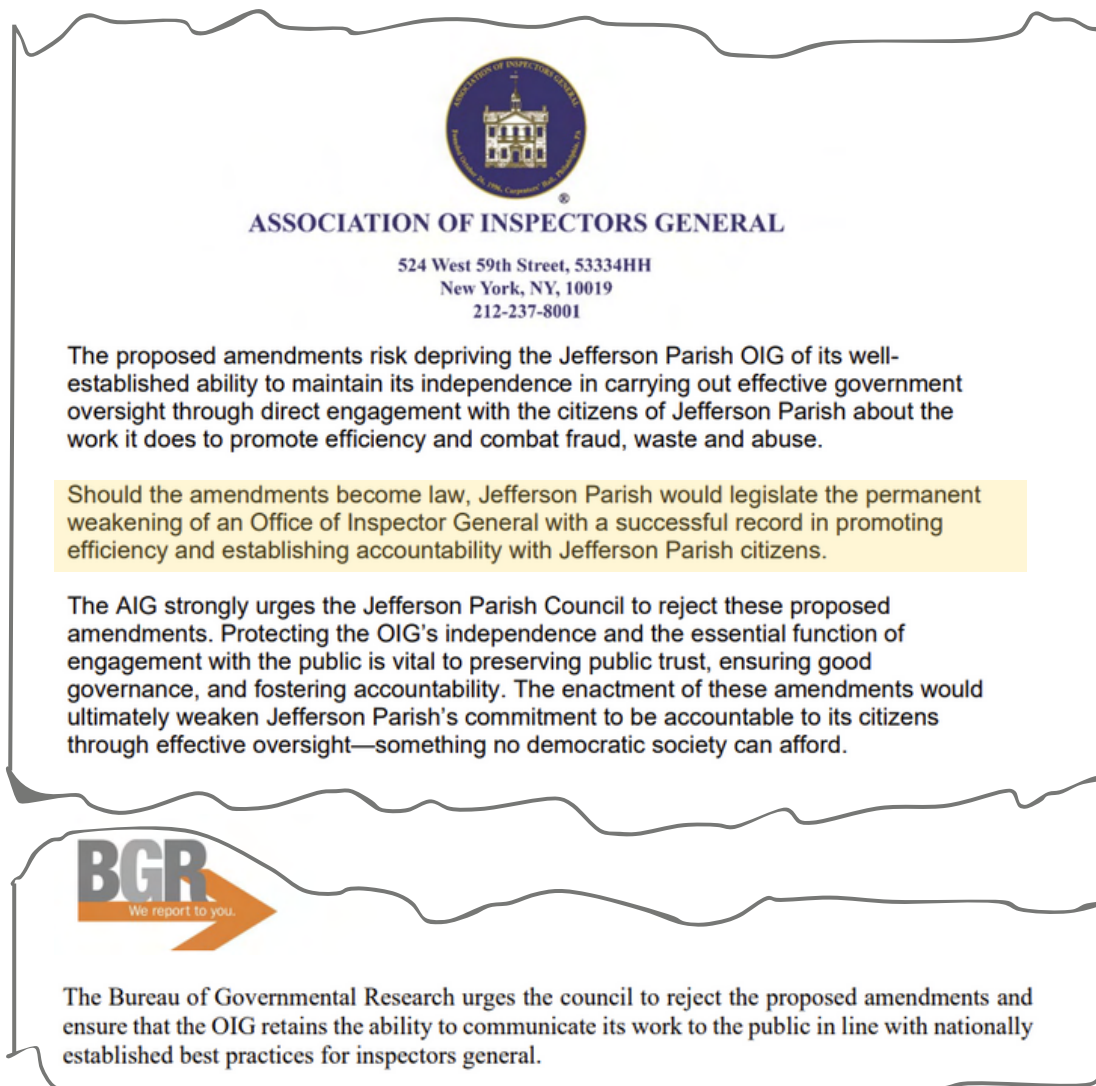
The proposed amendments to the ordinance by the Jefferson Parish Council restricts the Inspector general in the very essence of her duties by prohibiting her from communicating with the public... The beginning of a corrupt regime starts with the prohibition of denunciation which goes against the First Amendment. ~ Brigitte Bishop, Former Inspector General for the City of Montreal.

I strongly urge you to reconsider this proposal... It would negatively impact the Office of Inspector General in its ability to conduct efficient and independent operations. ~ John Carey, Inspector General, Palm Beach County, FL.

I personally believe it would significantly hamper the independence of the OIG and its ability to fully serve the people of your parish. ~ Kristofer B. Sullivan, Inspector General, FL DOT.

ACHIEVING ACCOUNTABILITY

These Inspectors General were joined by the national Association of Inspectors General and the local Bureau of Governmental Research who also spoke out against amendments..



Copies of letters from Inspectors General, the Association of Inspectors General, and the Bureau of Governmental Research can be found on our website, www.jpoig.net, under "Reports, News, & Info," entitled "Other: Erosion of Oversight in Jefferson Parish."

ACHIEVING ACCOUNTABILITY

The collective impact of concerns raised by these Inspectors General and organizations spurred new engagement between Parish Council members and the JPOIG which quieted conflict. This engagement led to new legislative language that, in some small measure, remediated the harm done by the Parish Council in 2019. While thankful to have reached a resolution, there remains the looming concern and threat that accountability and transparency cannot be achieved or sustained as long as the JPOIG remains vulnerable to the political will of Council members.



Through rigorous audits, evaluations, and investigations, the JPOIG provides increased accountability to Parish government. Ideally, Parish government, through the Council and the Administration, would act upon findings and recommendations. This would pave the way for the JPOIG to positively report on the corrective action, permitting government and the public to enjoy the JPOIG as a resource for achieving accountability. Unfortunately, and despite more than a decade of efforts by the JPOIG to enhance accountability, Council members and the Administration have historically failed to take corrective action to resolve issues identified by the JPOIG, preferring instead to criticize the manner by which oversight is undertaken and delivered.

True independent oversight should not be negotiated and cannot be compromised. Accountability in government is only achieved through cooperative engagement.

For more information about the history of the office, visit our website at www.jpoig.net under “About,” “History of the Office.” There, you will find a timeline of significant events. To learn more about issues identified by the JPOIG and government’s response, visit our website and click the “Findings Tracker” button.



Since 2013, the office pursued matters that bear on core principles of transparency, accountability, ethics, and integrity in government. Below are important milestones marking valuable partnerships and significant achievements.

8

Number of Arrest Warrants/Arrests
2013-2024



While the JPOIG does not have arrest powers, we coordinate and cooperate with local and federal law enforcement agencies, including the Jefferson Parish Sheriff's Office and the Federal Bureau of Investigations. These relationships have resulted in arrest warrants and arrests on charges such as public payroll fraud, theft, and filing false public records.

Additionally, the JPOIG maintains strong relationships with various local, state, and federal enforcement and regulatory agencies. When we have reasonable grounds to suspect a violation of federal or state law, we refer the matter to the appropriate agency. Following a referral, the JPOIG may assist in the subsequent investigation as needed. JPOIG may also refer matters to the Parish for resolution.

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Number of Referrals
2013-2024

MILESTONES

See the list of agencies to which the JPOIG refers matters.



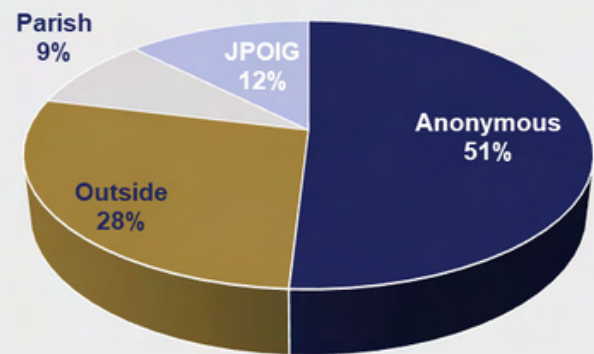
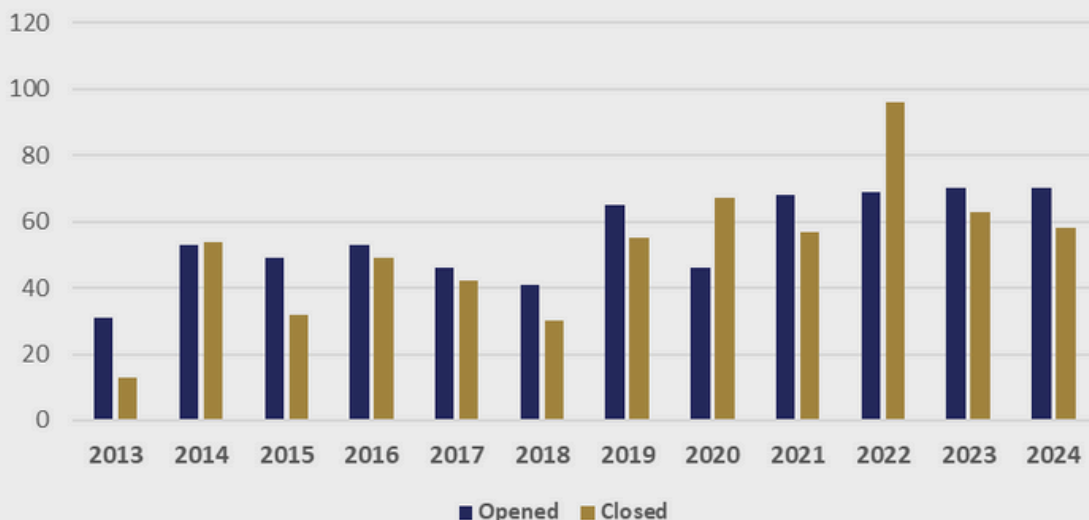
Entities To Which Information Was Referred	Total
External - Federal Agency - FBI	9
External - Federal Agency - HHS OIG	1
External - Federal Agency - Homeland Security	1
External - Federal Agency - HUD OIG	1
External - Federal Agency - National Park Service	1
External - Federal Agency - U.S. Coast Guard	1
External - Local Agency - Assessor	2
External - Local Agency - District Attorney	4
External - Local Agency - Harahan PD	1
External - Local Agency - JPSO	10
External - Local Agency - Kenner PD	1
External - Local Agency - NOLA OIG	1
External - State Agency - Board of Ethics	4
External - State Agency - Contractor Board	3
External - State Agency - LA Attorney Disciplinary Board	1
External - State Agency - LA Dept. of Health	3
External - State Agency - LA OIG	3
External - State Agency - LA State Police	1
External - State Agency - LA State Uniform Construction Code Council	2
External - State Agency - LLA	3
External - State Agency - Office of Motor Vehicles	1
Internal - Administration - Citizens' Affairs	1
Internal - Administration - Development - Inspection and Code Enforcement	8
Internal - Administration - Parish Attorney	2
Internal - Administration - Parks and Recreation	1
Internal - Administration - Water Department	3
Internal - Administration - Office of the President	8
Other - JPECC	2
External - State Agency - LA Dept. of Children & Family Services	1
Internal - Administration - Building Permits	1
Internal - Administration - Internal Audit	1
Internal - Administration - Code Compliance & Enforcement	4
Internal - Administration - Personnel Department	1
Internal - Administration - Transit Department	1
External - Local Agency - JP Clerk of Court	1
External - Federal Agency - U.S. Department of Labor	3
Internal - Administration - EBCFD	2
External - State Agency - State Attorney General	2
Internal - Administration - Streets	1
External - Local Agency - JP Public Schools	1
Internal - Administration - Environmental Affairs	1
External - State Agency - LA Dept. of Education	1
External - Local Agency - Volunteer Fire Company	1
Grand Total	101

MILESTONES

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Intakes

Throughout the years, the JPOIG has relied greatly upon information received from internal and external sources about fraud, waste, abuse, illegal acts, unethical conduct, and questionable behavior within government. More than seventy-five percent (75%) of the information received by the JPOIG was provided by an anonymous source or individuals outside of Parish government. The JPOIG receives information in several ways: (1) a complaint link on the JPOIG website; (2) telephone; (3) in person; or (4) post or national carrier.

2013-2024 Intake Sources**616**Intakes Opened
2013-2024**Intakes Opened vs. Closed per Year**

Investigations, Audits, and Evaluations

The number of investigations, audits, and evaluations opened and closed vary from year to year. They may not be opened and closed in the same year. The time between opening and closing can vary depending upon a number of factors including: (1) resource availability; (2) complexity; and (3) cooperation from individuals or entities with a relationship to the investigation, audit, or evaluation. Investigations may remain open for a longer period of time when it is referred to another law enforcement agency. In all matters, the JPOIG works to meet standards of timeliness ~ to publish reports that are relevant and support corrective action.

Reports, Public Letters, and Legislation

Investigations, audits, and evaluations lead to published reports. The JPOIG also publishes position papers on matters of importance, and we work cooperatively on improved legislation.

19

Position Papers
and Public Letters

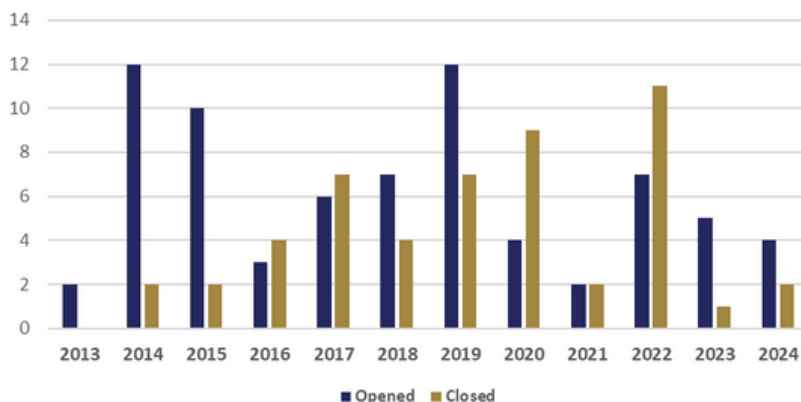
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Public Reports
2013-2024

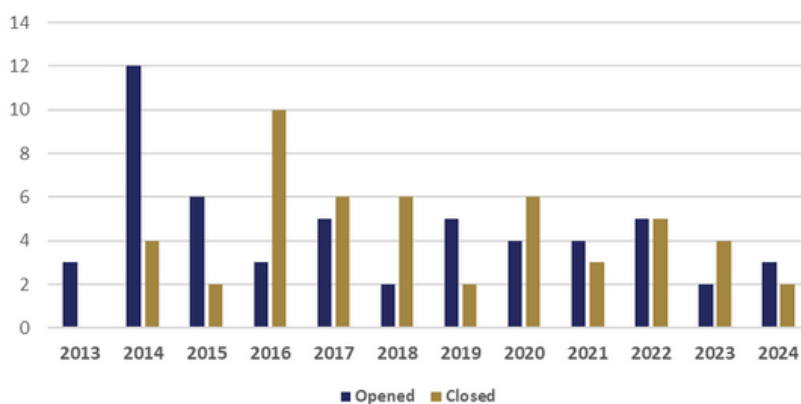
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Amended
Ordinances
related to JPOIG

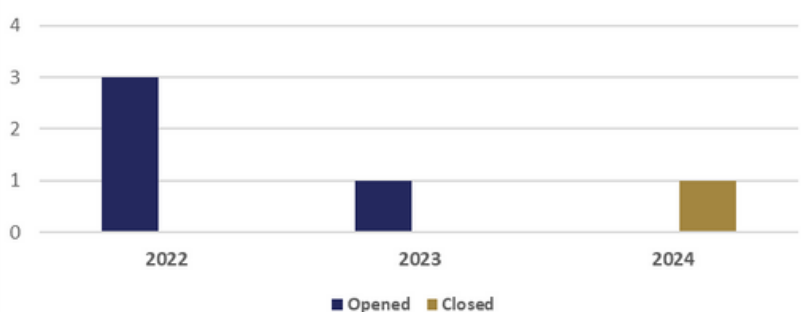
2013-2024 Investigations



2013-2024 Audits



2022-2024 Evaluations



The JPOIG delivers accountability and oversight by publishing investigative, audit, and evaluation reports that include findings and recommendations. Findings, whether formally or informally, identify the following:

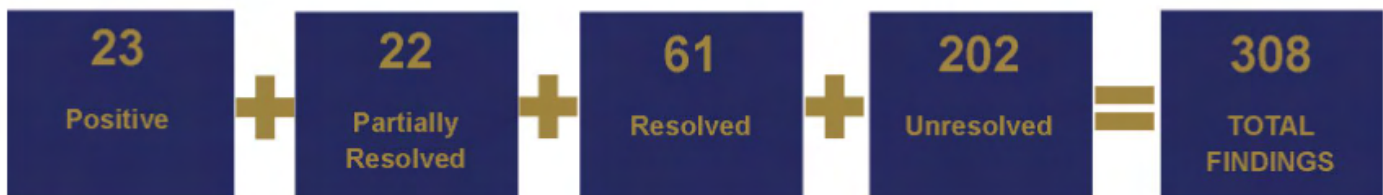
1. Condition – A description of the issue, problem, or risk identified;
2. Criteria – The law, policy, or regulation that should be followed;
3. Cause – The underlying reason for the issue;
4. Effect – The resulting harm or impact; and
5. Recommendations – The suggested solutions to resolve identified issues.

These reports serve as a resource and foundation for Parish government and entities receiving funds from the Parish to take corrective action. The JPOIG does not have the authority to mandate action. Ultimately, the effectiveness of oversight depends on the government's willingness and ability to implement necessary changes.

Since 2013, the JPOIG has reached 308 findings across all published reports. There are 202 findings, or 66%, unresolved while 22 findings, or 7%, are partially resolved. This means the risk of fraud, waste, and abuse identified by reports has gone unresolved or unanswered by Parish government or entities receiving funds from the Parish.

Summary of Findings Tracker

Updated quarterly – Last updated December 31, 2024



The JPOIG tracks all findings and related expenses from reports published since 2013. Reports of findings and related expenses are available online at www.jpoig.net under “Findings Tracker.” They are updated quarterly.

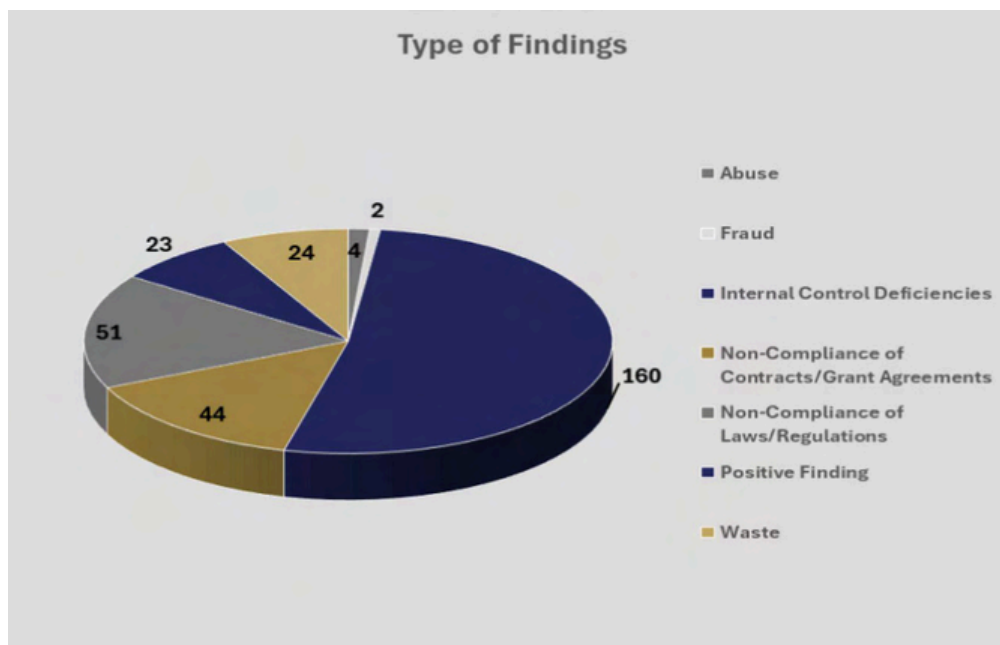
Findings Tracker

Report of Findings
Outstanding and resolved findings

Report of Identified Costs
Costs related to fraud, waste, abuse, and mismanagement

MILESTONES

The identified cause for 160 findings, or 52%, is internal control deficiencies, such as lack of policies and procedures or lack of segregation of duties. Weak internal controls are particularly concerning because they leave an organization vulnerable to fraud by creating an environment where misconduct can go unnoticed. Bad actors can thrive in disorganization. Additionally, insufficient controls can result in inaccurate reporting, whether intentional or unintentional. The identified cause for 51 findings is non-compliance with laws/regulations, and another 44 is non-compliance with contracts/grant agreements, for a total of 95 findings, or 31%. Therefore, lack of internal controls and non-compliance with contracts and laws account for 83%. The identified cause for remaining findings is abuse, fraud, and waste. The JPOIG also notes 23 positive findings. Positive findings acknowledge good processes and inform individuals/entities as to what actions they should continue. See the chart below for a summary.



The JPOIG tracks all findings and related expenses from reports published since 2013. Reports of findings and related expenses are available online at www.jpoig.net under “Findings Tracker.” They are updated quarterly.



MILESTONES

The JPOIG's value to Parish government may be measured by identifying problems and their associated costs to taxpayers. Since 2013, the JPOIG has identified:

- \$21 million in funds-at-risk (Money or other assets that could be lost, misappropriated, or misspent due to significant internal control deficiencies).
- \$30 million in questioned costs (Expenditures which are unsupported, unnecessary, unreasonable, or associated with non-compliance).
- \$17 million in avoidable costs (Expenditures which could be, or could have been, avoided by more efficient management or management implementing cost savings recommendations. See chart below for a summary of identified costs associated with the JPOIG findings).



The JPOIG tracks all findings and related expenses from reports published since 2013. Reports of findings and related expenses are available online at www.jpoig.net under "Findings Tracker." They are updated quarterly.

Findings Tracker

Report of Findings
Outstanding and resolved findings

Report of Identified Costs
Costs related to fraud, waste, abuse, and mismanagement

Investigative Activity

The JPOIG initiates and conducts investigative activity in compliance with the *Principles and Standards for Offices of Inspectors General* (Green Book) promulgated by the Association of Inspectors General. Investigative activity took place under the supervision of Deputy Inspector General Jeffrey Adolph.

JPOIG investigative activity includes:

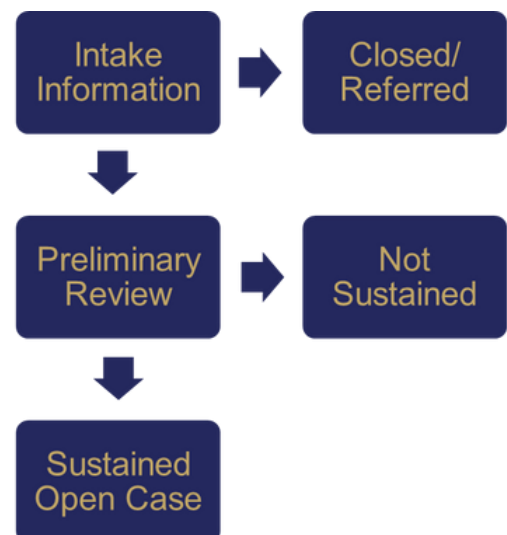
- Receiving and processing information about fraud, waste, abuse, and illegal acts;
- Referring information about fraud, waste, abuse, and illegal acts to local, state, and federal regulatory and law enforcement agencies;
- Investigating fraud, waste, abuse, and illegal acts;
- Working jointly with other local, state, and federal regulatory and law enforcement agencies;
- Providing investigative support to audit; and
- Serving subpoenas, when necessary.

Intakes

Information is key to preventing and detecting fraud, waste, abuse, and illegal acts within government. The JPOIG systematically captured, tracked, maintained, and assessed information received.

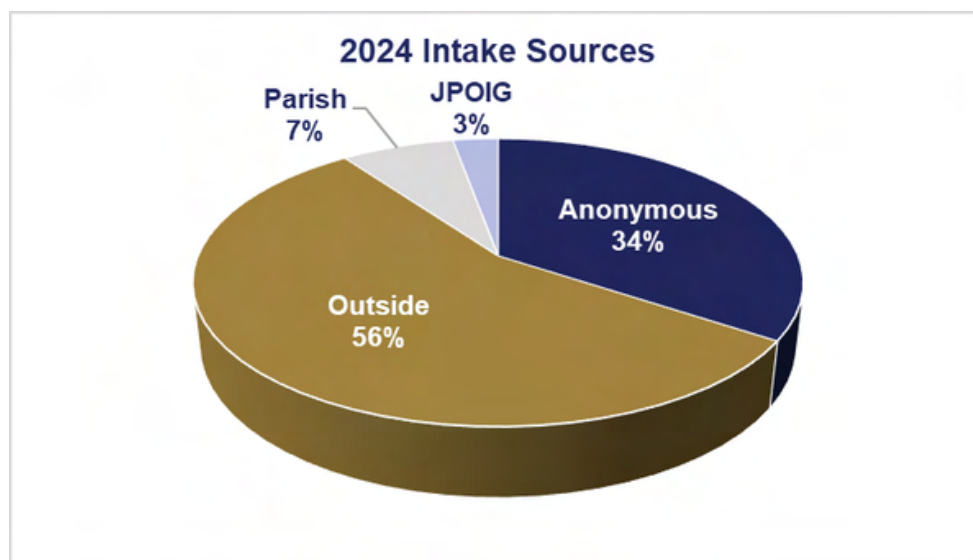
The JPOIG deployed a three-step process:

1. Intake Information: Information is initially received as an Intake. An Intake may be closed if the JPOIG lacks jurisdiction to act. If another enforcement agency has jurisdiction, then the information is referred. If the JPOIG has jurisdiction, the intake proceeds to a preliminary review.
2. Preliminary Review: During a preliminary review, the JPOIG works to validate information provided through independent research, inquiry, examination, and analysis. If the information cannot be validated, the Intake is closed as not sustained or declined.
3. If information can be validated, the Intake will proceed to a case, resources permitting.



The JPOIG opened 70 Intakes in 2024. The sources for Intakes were balanced between anonymous individuals and known individuals outside of Parish government:

- 39 Intakes, or 56%, were generated from information provided by known individuals outside of Parish government, and included referrals from other enforcement, integrity, or oversight entities;
- 24 Intakes, or 34%, were generated by persons wishing to remain "Anonymous." These individuals may be Parish employees or individuals who are otherwise connected to the Parish;
- 5 Intakes, or 7%, were generated from information provided by Parish employees, officials, board members, or the like; and
- 2 Intakes, or 3%, were generated from information developed or learned by the JPOIG staff.



The JPOIG staff also closed 58 Intakes. Intakes are closed when information is validated, and a case is opened. Intakes may also be closed due to a lack of resources to verify information which can be validated. Finally, Intakes are closed when information cannot be validated.

Cases

In 2024 Cases, the JPOIG opened four (4) new investigative cases from intakes. The JPOIG also closed two (2) cases in 2024, one of which resulted in a public report. A summary of this report can be found under "Reports." Cases may be closed due to inadequate resources to develop sufficient information to satisfy professional standards and develop a public report.

Referrals

The JPOIG made eight (8) referrals to outside enforcement entities. Records of referrals may be confidential depending upon the nature of the information, agency, or legal restrictions.

Audit Activity

The JPOIG initiates and conducts audit activity in compliance with the Principles and Standards for Offices of Inspectors General (Green Book) promulgated by the Association of Inspectors General. These standards call upon the office to adopt one of two national standards: (1) Standards for the Professional Practice of Internal Auditing, commonly referred to as the "Red Book;" or (2) Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the "Yellow Book." Audit activity took place under the supervision of Deputy Inspector General Erica Smith.

We have four (4) on-going audits.

Hospital Service District No. 1, #2024-0002

An audit to determine whether capital improvements were made to West Jefferson Medical Center (WJMC) in accordance with terms of the Cooperative Endeavor Agreement (CEA).



East Bank Consolidated Fire Department Sick Leave, #2023-0006

An audit to examine the nature and extent of sick leave usage to determine if it is used appropriately and taken in accordance with laws and regulations.



Jefferson Facilities Inc., #2024-0007

An audit to determine if the Parish is receiving the services as required under Cooperative Endeavor Agreements.



Jefferson Redevelopment, Inc., #2024-0008

An audit to determine if the Parish is receiving the services as required under Cooperative Endeavor Agreements.

Audits can start in one year and end in another depending on the time of year. Two (2) audits were closed in 2024. There are two (2) audits planned for 2025.

Audit Report

The JPOIG published two (2) audit reports in 2024. A summary of these can be found under "Reports."

EVALUATION AND INSPECTIONS

Evaluation and Inspections Activity

The JPOIG initiates and conducts evaluation activity in compliance with the Principles and Standards for Offices of Inspectors General (Green Book) promulgated by the Association of Inspectors General.

We have two (2) on-going evaluations.

Third-Party Inspections #2023-0009

An evaluation of the Building Permits Department's processing of third-party inspections.

Personnel - Hiring Practices #2022-0020

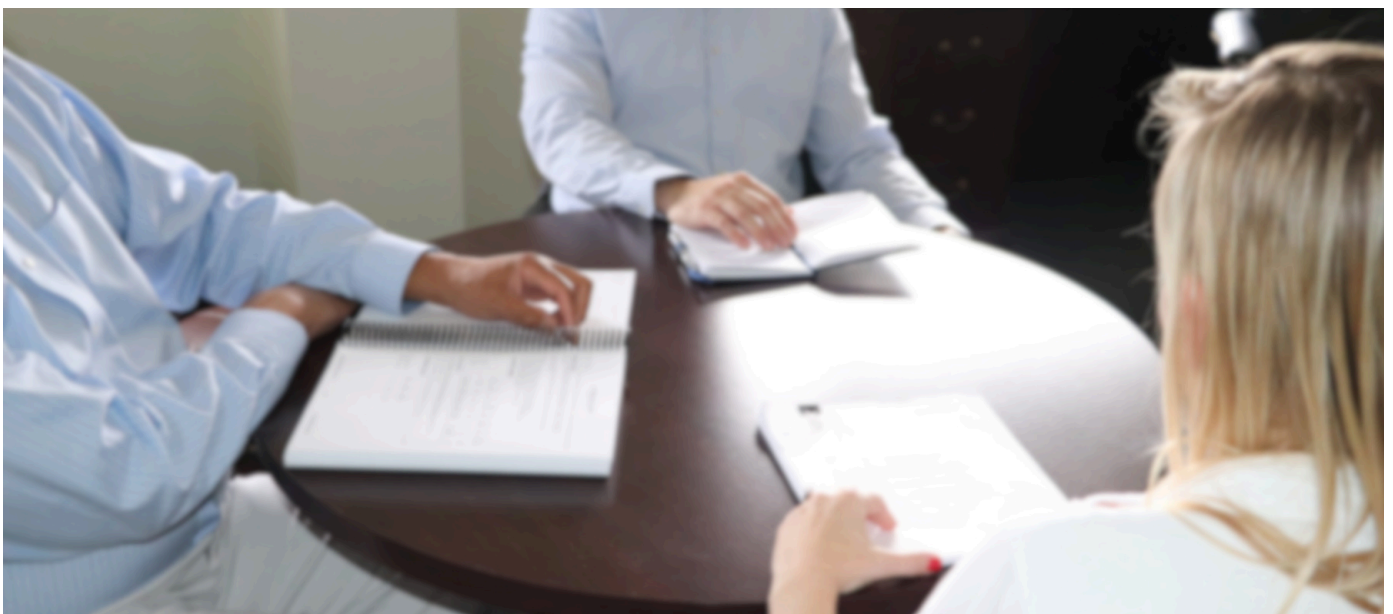
An evaluation of Personnel Department's ability to efficiently and effectively recruit employees and provide departments with qualified candidates for employment.



Evaluations and Inspections can start in one year and end in another depending the time of year. Two (2) evaluation was closed in 2024.

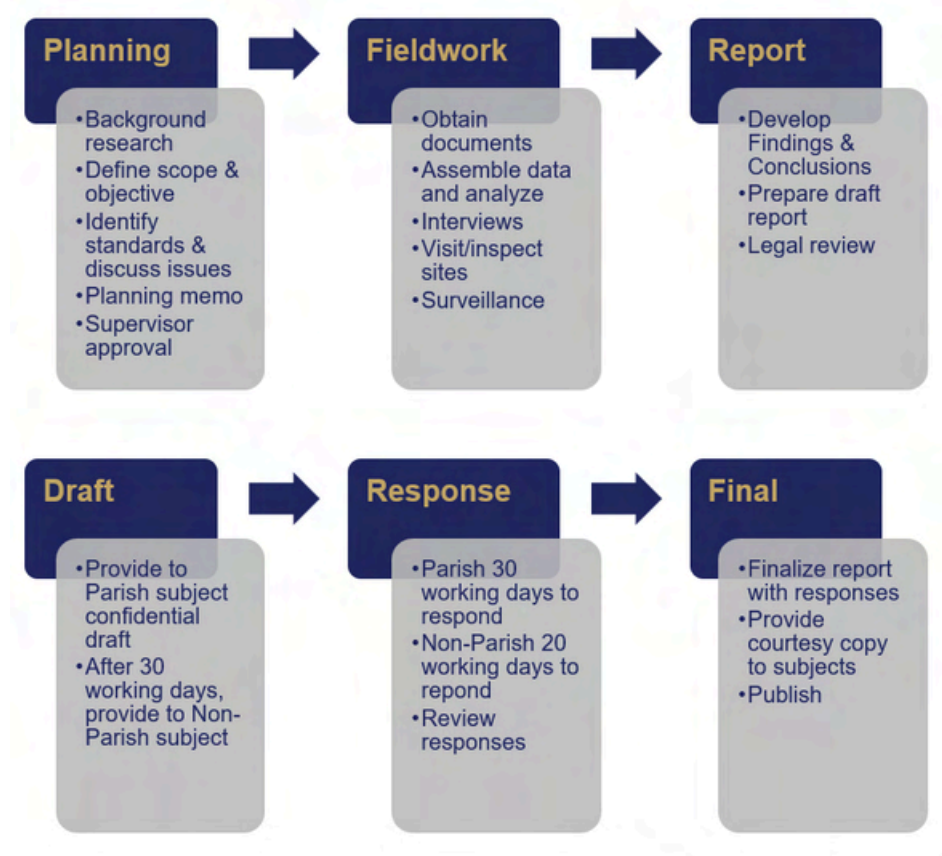
Evaluation and Inspection Reports

The JPOIG published one (1) evaluation report in 2024. A summary can be found under "Reports."



During 2024, the JPOIG reported on oversight activity which included investigative, audit, and evaluation reports. Reports satisfy our mission to detect fraud, waste, abuse, and illegal acts. They are a comprehensive look into a past issue, its impact, and the measures needed to prevent reoccurrence. Reports seek to uncover what happened, why it happened, and how to stop it from happening again. Their value lies in a detailed analysis that can guide future decisions. Investigative reports were developed based upon information provided to or learned by the JPOIG. Audit and Evaluation reports were the product of planned activity.

Investigations, audits, and evaluations which result in a public report follow a similar process. This process reflects compliance with both professional standards and the Jefferson Parish Code of Ordinances:



“Prior to concluding a report or recommendation, which contains findings as to the person or entity being reported or who is the subject of the recommendation, the inspector general shall provide the affected person or entity an opportunity to respond by providing a copy of the report or recommendation.” Jefferson Parish Code of Ordinances, Section 2-155.10 (9), Office of Inspector General.

People Living Full-time at Lafitte Fire Station Supported With Public Dollars,

Lafitte-Barataria-Crown Point Volunteer Fire Company,
JPOIG #2018-0013, published January 11th

The JPOIG received an anonymous complaint that families – adults and children – were living at Lafitte-Barataria-Crown Point Volunteer Fire Company (LBCP VFC) fire stations. This led to an investigation.

The investigation confirmed a concerning and troubling practice and policy of individuals living and using fire stations, owned and/or supported with public funds, as their primary residence. This was substantiated through examination of payroll records, rosters, and various public records. Voter registration records, court records, and bankruptcy records provided additional evidence that some firefighters had officially claimed a fire station address as their permanent residence, with one individual even registering the station as a business address with the Louisiana Secretary of State. While the JPOIG was unable to confirm the presence of children living at the fire stations, the implications of full-time residence at these locations have raised serious concerns.

Neither LBCP VFC's contract with the Parish nor the dedicated tax revenue intended for fire prevention and suppression services allows for or anticipates the expenditure of public resources to provide permanent housing to firefighters.

The Parish, through the Parish President, responded that “full time residency comports with” obligations under contract, but the response provided no rationale.



Marrero-Harvey VFC Spends Funds on Bonuses, Lacks Basic Controls to Promote Accountability and Prevent Fraud

**Marrero Harvey Volunteer Fire Company,
JPOIG #2022-0029, published January 18th**

The JPOIG conducted an audit of the Marrero-Harvey Volunteer Fire Company (MH VFC) to assess the MH VFC's internal controls compliance with its Fire Protection Agreement with the Parish. The MH VFC is supported with public funds generated by the Parish's Fire Protection District No. 8 through a contract with the Parish.

The JPOIG found a lack of basic internal controls over payroll, expenditures, vehicles, and fuel. The JPOIG noted a lack of payroll internal controls because employees were paid incorrectly. Expenditures totaling \$160,193 did not contain written approval prior to purchase, and expenditures totaling \$196,701 did not contain a documented signature indicating board approval.

The MH VFC created a "Length of Service Awards Program" which may violate the Louisiana Constitution and the Fire Protection Agreement.

The JPOIG also found that the MH VFC did not submit a current inventory report of vehicles worth \$3,160,437 to the Office of Fire Services (OFS), nor did it title all vehicles properly as required.

On a positive note, the MH VFC maintained an accurate inventory of vehicles and prepared/reviewed their bank statements.

Both the Parish, through the Parish President, and the MH VFC responded to the JPOIG report. The Parish did not agree with our findings. However, the MH VFC agreed to several findings.



**Questioned Costs of \$21,200
Funds At-risk of \$3,378,279**

Live Oak Manor VFC Lacks Basic Controls to Promote Accountability and Prevent Fraud

Live Oak Manor Volunteer Fire Company,
JPOIG #2022-0024, published February 1st

The JPOIG conducted an audit of Live Oak Manor Volunteer Fire Company (LOM VFC) to assess LOM VFC's internal controls and compliance with its Fire Protection Agreement with the Parish. The LOM VFC is supported with public funds generated by the Parish's Fire Protection District No. 7 through a contract with the Parish.

The JPOIG found a lack of basic internal controls over payroll, expenditures, vehicles, and fuel. The JPOIG noted employee timecards were not signed which might allow employees to be paid for hours not worked. It could also result in erroneous payroll satisfied with public funds. The JPOIG found expenditures totaling \$67,833 did not contain evidence of the required written approval by a board member prior to purchase. This could result in LOM VFC incurring expenditures that are not authorized or allowed by law. Finally, the JPOIG noted a lack of internal controls over vehicles and fuel.

LOM VFC failed to comply with certain terms of the Fire Protection Agreement related to vehicles. The LOM VFC did not title vehicles worth \$181,500 to District 7. No title documentation was maintained for vehicles worth \$303,500. Without proper title, \$485,000 in vehicles purchased with District 7 funds could be sold, donated, or disposed without knowledge or notice to the Parish.

The LOM VFC created a "Length of Service Awards Program" that allowed full-time employees to receive bonus payments totaling \$4,230. This program may violate the Louisiana Constitution and the Fire Protection Agreement.



Questioned Costs of \$4,230
Funds At-risk of \$687,911

Drug testing of firefighters is critical to public safety. East bank and West bank firepersons should be subject to the same standards

EBCFD/VFC Drug Policy Evaluation, JPOIG #2021-0019, published October 10th

The JPOIG performed a comprehensive evaluation of drug testing policies within fire services in Jefferson. The evaluation assessed the effectiveness and implementation of drug testing policies and procedures across the East Bank Consolidated Fire Department (EBCFD) and the 13 Volunteer Fire Companies (VFCs) contracted by the Parish to provide fire suppression and prevention services to West bank residents.

The evaluation concluded that EBCFD maintained and implemented policies and procedures to test and identify substance use among fire persons as part of their fire civil service system. The evaluation found:

- policies and procedures satisfied state law mandates and would support employment action against the employee;
- policies distinguished prohibited substances; and
- EBCFD maintained an adequate rate of random drug testing.

However, the evaluation found that the VFCs' policies and procedures varied widely. The evaluation concluded:

- 12 of the 13 VFCs did not have policies and procedures in place, as permitted or required by state law, to test and identify substance use or abuse;
- 6 out of 13 VFCs' policies did not address the use of medication while on duty;
- 10 out of 13 VFCs' policies did not meet state law requirements necessary to support employment action;
- 10 out of 13 VFCs did not conduct drug testing in a manner compliant with state laws and incorporated regulations, which could lead to liability issues for the VFC and the Parish.

The evaluation identified opportunities for corrective action by both the VFCs and the Parish.



During 2024, the JPOIG also reported on oversight activity by way of two public letters. Public letters satisfy our mission to prevent fraud, waste, abuse, and illegal acts. Unlike reports which are reactive and detective, public letters are proactive and preventative. Public letters are issued (1) before an action or decision is made; or (2) as an early communication upon the discovery of information but before a full analysis can be completed. For example, a public letter may review proposed legislation and its potential impact on operations based upon facts that are known and risks that can be identified. A well-timed public letter warns of risks and highlights vulnerabilities. Its value is in prompting change to prevent a loss.

Parish poised to spend dedicated millage on unauthorized expenditure,

Public Letter to Parish Council - Criminal Justice Fund

JPOIG #2024-0004, published April 30th

The JPOIG issued this public letter to promote transparency and accountability in government and to proactively raise concerns to prevent the unauthorized expenditure of dedicated millage revenue.

On 05/01/2024, the Parish Council considered amending the Parish Budget transfer of \$860,000 from the Criminal Justice Fund to the Parish General Fund. The Criminal Justice Fund accounts for a portion of a special property tax for the Jefferson Parish Special Services District. The Criminal Justice program was created to provide services to and for citizens of Jefferson Parish, which services shall include, but not be limited to, providing, maintaining, administering, and operating judicial services in the civil, juvenile, and criminal justice system.

While the expenditure of funds from the Criminal Justice Fund for the Major Crimes Task Force is arguably related to "crime," the expenditure is not related to the purpose for which the millage was imposed, i.e. judicial services in the criminal justice system. By comparison, other expenditures, such as Court-Process Servers, are directly related.

Under state law, "The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the objects and purposes for which the proceeds of the tax are used." La. R.S. 39:704. The Louisiana Attorney General has cited four Supreme Court decisions and consistently opined that a governing authority may not use the proceeds of a special tax for something other than the purpose for which it was levied.

The public letter raised concerns about using dedicated millage funds for a purpose other than the one approved by the voters which may violate state law. The Parish Council proceeded with the Budget Amendment notwithstanding concerns raised by the Public Letter.

Parish poised to spend \$26.3 million, with possibility of spending another \$12 million, on construction of public buildings to be occupied by private corporations without receiving any revenue in return

Public Letter to Parish Council - Donating Public Funds and Property, Public Improvements without Public Bid, and Lack of Transparency, JPOIG #2024-0001, published September 19th

The JPOIG issued this public letter to sound the alarm over the lack of competitive bidding processes, the financial risks to the Parish, the potential for excessive spending, and the apparent lack of transparency surrounding the Parish's Cooperative Endeavor Agreements (CEAs) with Jefferson Redevelopment, Inc. (JRI) and Jefferson Facilities, Inc. (JFI) and the approval of the Port Orleans Brewing Company project.

The Public Letter is an assemblage of public information which breaks down the Parish's relationship with JRI and JFI dating back to the formation of these entities as a public benefit corporation and economic development corporation, respectively. Looking back, the Parish's CEAs with JRI and JFI provide no discernable public benefit. Rather, these entities have served to bypass Public Bid laws and Public Lease laws, obscure the true cost of public projects, conceal relationships, and deny the public the protections afforded by Public Bid and Lease laws. Over the past 23 years, the Parish has paid \$11.8 million in debt on behalf of JFI related to JFI's construction of the public garage in downtown Gretna. The Parish will likely pay another \$4.4 million on behalf of JFI, for a total of \$16.2 million.

The Parish is giving JFI \$10.3 million or more to construct a brewery and taco restaurant for Port Orleans Brewing Company. The Parish will own the building, but it is not constructing the building. Between 2023 and 2024, the Parish Council amended its CEA with JRI and JFI to authorize a Multi-Use Development on Parish property. Public statements and public information reveal discussions, planning, and negotiations involving a Councilmember, JFI representatives, and Port Orleans Brewing Company began as early as 2022. Rather than presenting the project transparently, it was presented piecemeal across four Council meetings which obscured – possibly deceived – the public about the true nature of the project: a commercial building constructed with public funds on public property for the benefit of a single business, Port Orleans Brewing Company, with no equivalent return in revenue to the Parish. The project also anticipates the construction of a garage at a cost of \$12 million.

The Parish has expended or committed to expend significant public funds through JRI and JFI without clear guarantees of return on accountability, leading to JPOIG's concerns about the stewardship of public resources and compliance with state laws.

RISK ASSESSMENT

The JPOIG conducts an annual risk assessment. A risk assessment is a systematic process of identifying, analyzing, and evaluating the risk of an event occurring that adversely impacts operations or objectives. The JPOIG risk assessment identifies relevant risks to the Parish so we can initiate audits, evaluations, and investigations to mitigate those risks. The process also provides a framework for prioritizing current and future projects so resources are allocated efficiently and effectively. The JPOIG utilizes a six-step process to conduct a risk assessment.

Process Overview

Step 1

Understand the Audit Universe. The audit universe was defined to be 150 departments and functions within Parish government. The universe was developed using the Parish's 2023 Annual Budget book and the Parish's Annual Comprehensive Financial Report (ACFR).

Step 2

Research. The JPOIG met with elected officials, directors, and others to discuss risks. The JPOIG reviewed: (1) the Parish's ACFR; (2) Council meeting minutes; (3) internal and external audit reports; (4) intelligence and information developed by the JPOIG; and (5) media articles and other publicly available information.

Step 3

Develop Risk Assessment Criteria. The JPOIG developed risk criteria using professional judgment, knowledge of Parish government, and results of research. A risk assessment worksheet was created using risk criteria to assess departments and/or functions.

Step 4

Assess Risk and Risk Interactions. Departments and/or functions were scored against risk criteria using a score of 1-10, with 1 representing low risk and 10 representing high risk. The JPOIG used professional judgment to assign scores.

Step 5

Prioritize Risk. Scores were added, and high risk areas were identified based upon total risk scores. The JPOIG ranked each department and/or function from highest risk to lowest risk.

Step 6

Develop a Risk-Based Work Plan. The JPOIG staff discussed the risk assessment results and identified high risk areas. The JPOIG staff considered the results within the context of on-going JPOIG matters to identify projects, weigh resources, and establish priorities for 2025 Work Plan.

RISK ASSESSMENT

The JPOIG concentrated on two primary risk categories: (1) Fraud Risk and (2) Operational Risk. As detailed below, each category includes distinct risk areas. Fraud risks center on individual behavior. The JPOIG adopts occupational fraud risks developed by the Association of Certified Fraud Examiners. Operational risks revolve around organizational behaviors. These are developed by the JPOIG.

Risk Criteria

Fraud Risks

Corruption Risk	The risk that an elected official or employee misuses their influence in a business transaction in a way that violates their duty to the public and/or to their employer to gain a direct or indirect benefit (e.g. schemes involving bribery, conflicts of interests, illegal gratuities, economic extortion).
Cash Misappropriation	The risk that an elected official or employee misappropriates cash (e.g. employees steal cash from a company vault).
Fraudulent Disbursements	The risk that an elected official or employee causes a distribution of Parish funds or manipulates a disbursement/payment function for a dishonest purpose (e.g. submitting false invoices, altering time cards, or making personal purchases with public funds). The risk that a Parish vendor causes a distribution of Parish funds for fictitious goods, fictitious services, or inflated invoices.
Misuse or Theft	The risk that an elected official or employee takes or misuses noncash Parish assets (e.g. taking equipment from warehouse, and misusing confidential information).

Operational Risks

Compliance Risk	The risk that the Parish or vendor/contractor is not complying with laws, regulations, or the terms of a contract.
Management Risk	The risk that the Parish has inexperienced management or lacks supervision (e.g. significant turnover due to an election, and not properly supervising employees).
Personnel Risk	The risk that the Parish does not have competent people in the proper jobs to perform critical Parish services.
Technological Risk	The risk of technology being inadequate, outdated, ill-used, or producing insufficient or unreliable information.
Process Risk	The risk that the Parish lacks current, well-documented policies and procedures, or does not communicate them (e.g. policies not developed, reviewed, or distributed).

RISK ASSESSMENT

Assess Risk and Risk Interactions

JPOIG categorized Parish departments and functions according to their revenue sources as outlined in the Parish's approved budget:

- **Special Revenue:** Departments and functions are backed by dedicated funds, like millage revenue. Spending by these departments is limited to approved purposes for dedicated revenue.
- **General Revenue:** Departments are funded by general revenue like sales tax.
- **Internal Services:** Departments providing services to other departments which are funded through cost allocations from other departments.
- **Grants:** Funds received by the Parish from state or federal governments.
- **Other Parish Entities:** Entities listed in the Parish budget with limited oversight jurisdiction by the JPOIG.

See sample of groupings of departments and functions based upon revenue source.

Special Revenue - Public Safety

- EB Consolidated Fire
- Fire Districts
- Juvenile Services

Special Revenue - Public Works

- Drainage
- Streets
- Sewerage
- Parkways

Special Revenue - Culture & Health

- Playgrounds
- Lafreniere Park
- Animal Shelter

General Revenue

- Parish Council
- Parish President
- Property Maintenance

Other Parish Entities

- District Courts
- Parish Courts and Constables

Internal Services

- Central Garage
- Electronic Information
- Engineering

Grants

- US Dept. of Federal Transit
- US Dept. of Housing and Urban Development

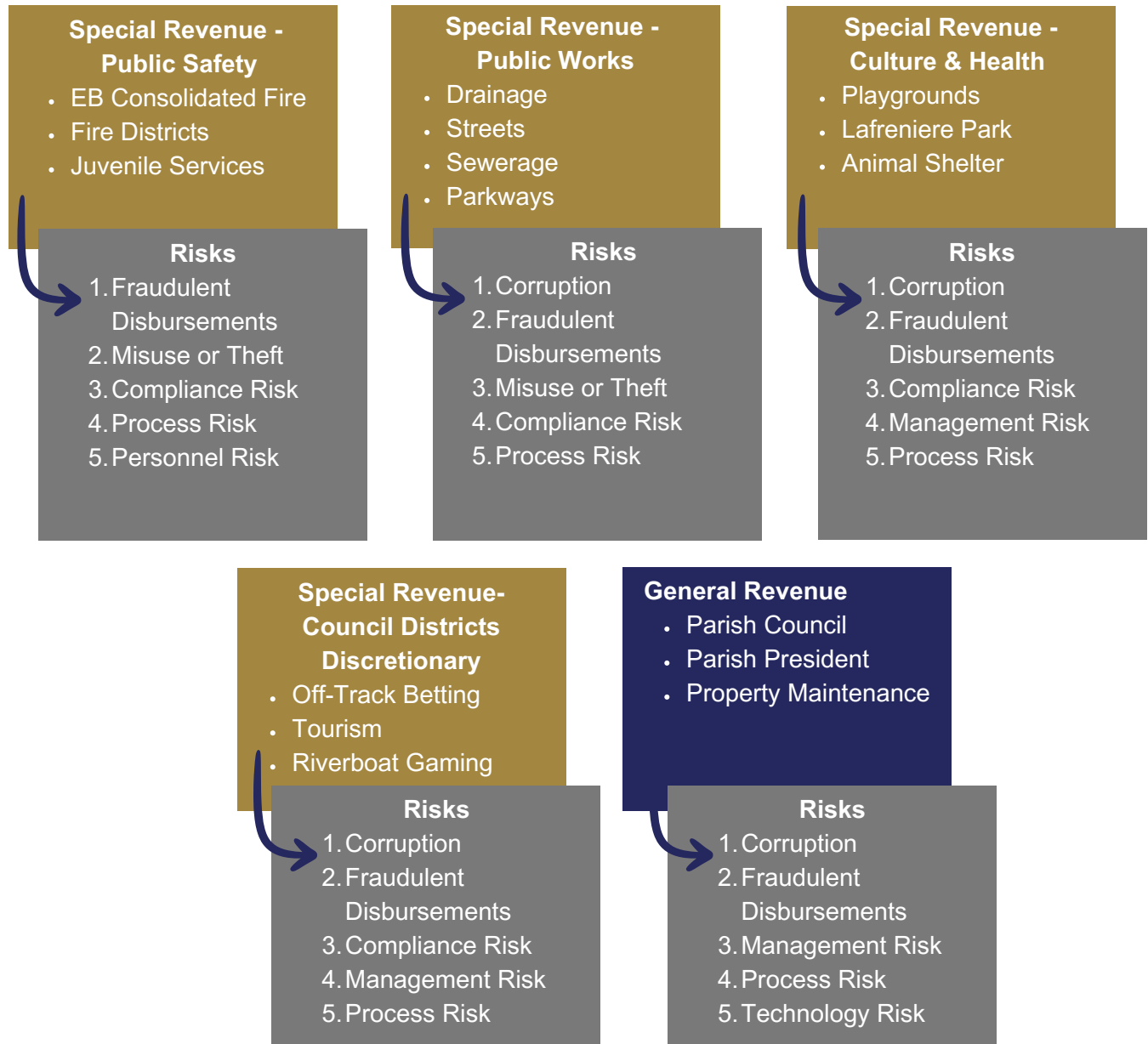
Special Revenue - Council Districts Discretionary

- Off-Track Betting
- Tourism
- Riverboat Gaming

RISK ASSESSMENT

Assess Risk and Risk Interactions

JPOIG used professional judgment based upon research and understanding of Parish government to identify the top five risk criteria for each category. The criteria for risks were determined by the type of revenue, operations, organizational position, previous investigations/audits, and complaints. Departments and/or functions were scored against risk criteria. Scores were added, and high risk areas were identified.



RISK ASSESSMENT

Risk Assessment Results

The risk assessment process identified these high-risk areas:

1. East Bank Consolidated Fire Services

East Bank Consolidated Fire Department is responsible for providing fire rescue, suppression, and prevention. It also provides Parish-wide arson investigations, response, and fire dispatching for all of Jefferson Parish. In 2024, it had a \$53.6 million adopted budget and reported 282 positions.

2. Personnel Department

The Personnel Department is responsible for the personnel functions, including policies, rules, job classifications, administration, recruitment, employment, applicant certification, and employee appeals for positions in the Parish Classified Service. In 2024, it had a \$2.1 million adopted budget and reported 21 positions.

3. Purchasing Department

The Purchasing Department provides central procurement services for all Parish departments' requests for services, equipment, supplies, and public works projects. In 2024, it had a \$1.4 million adopted budget and reported 15 positions.

4. Building Permits Department

The Building Permits Department (formerly known as Inspection and Code Enforcement) issues building, electrical, mechanical, gas, and plumbing permits. It ensures compliance with laws pertaining to structural development for the overall safety of citizens and visitors. In 2024, it had a \$7.1 million adopted budget and reported 88 positions.

5. Consolidated Recreation (Department)

The Recreation Department operates community centers, parks, Bucktown Marina, and Bonabel Boat Launch. It promotes athletics and provides activities to fit leisure needs of citizens. In 2024, it had a \$39.3 million adopted budget and reported 321 positions.



JPOIG relies upon professional judgment to select and plan projects based upon:

- risk assessment results;
- staff expertise; and
- available funding.

Resources do not allow audits or evaluations of all high risk areas.



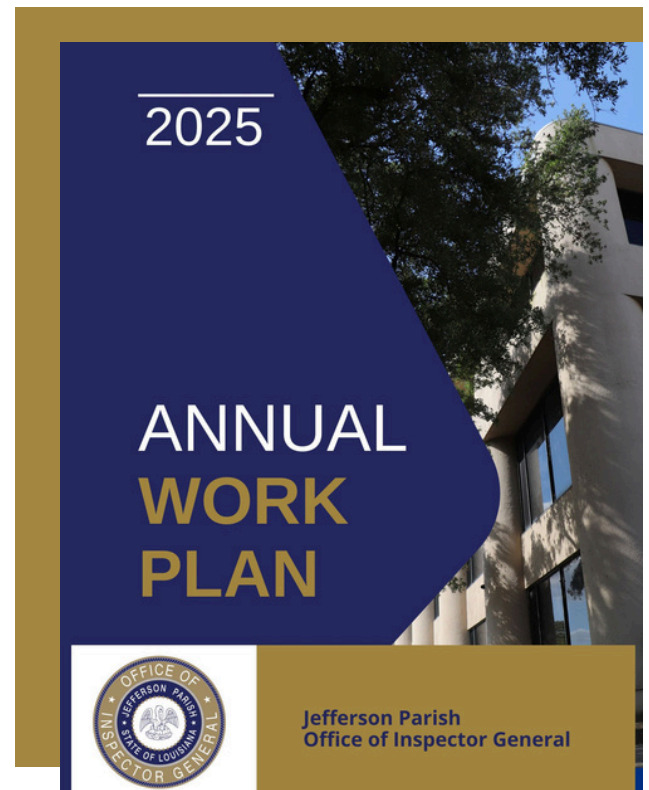
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ANNUAL WORK PLAN

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We are required by Parish ordinance to present an annual work plan for the upcoming year. The plan must include a schedule of projects and risk assessment criteria. Our planned projects for 2025 focus on the highest-risk areas identified by our risk assessment. Planned projects are focused on areas that would most benefit Parish government and the public.

Our annual work plan includes planned audits, evaluations, and inspections. The primary purpose of audits is to test whether public dollars are spent in compliance with policies, laws, and regulations. The primary purpose of evaluations is to increase efficiency and effectiveness within government. Audits and evaluations assure increased accountability and serve as a resource to improve operations.



To see more details about the 2025 Annual Work plan, visit us at: www.jpoig.net, and click Reports, News & Info.



ANNUAL WORK PLAN

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2025 Planned Audits

East Bank Consolidated Fire Department (Secondary Employment)

Estimated completion date of 12/31/2025.

An audit to examine the nature and extent of secondary employment among firefighters to determine whether secondary employment is appropriately disclosed, reviewed, approved, and monitored in accordance with laws and regulations.

Hospital Service District No. 1 (Use of Funds)

Estimated completion date of 12/31/2025.

An audit to determine whether proceeds derived from lease of WJMC are expended by the Parish in compliance with applicable laws and regulations.

2025 Planned Evaluations and Inspections

Personnel - Testing Procedures

Estimated completion date of 12/31/2025.

An evaluation of department's testing procedures to determine whether testing procedures are appropriately designed to test needed qualifications for job candidates.

Monitoring Council Discretionary Funds

Estimated completion date (ongoing)

A transparency initiative to capture the expenditures of Council discretionary funds by all Council districts and across sources of revenue.



COMMITMENT TO EXCELLENCE

All JPOIG projects are completed in accordance with applicable standards. Work is subject to both external and internal quality assurance measures.

Bimonthly Reports to the Ethics and Compliance Commission

The Ethics and Compliance Commission (ECC) is an independent oversight authority, separate from the JPOIG. Like the JPOIG, it was established by the Parish Charter. The ECC meets regularly. At each meeting, the ECC hears a report from the Inspector General which includes status updates, a presentation of recent public reports, and a report of short-term and long-term challenges to the office. The meetings are open to the public and are streamed live. To view past meetings, visit jeffparish.tv.

Annual Review by the Quality Assurance Review Committee

Every year, the JPOIG's final published reports from the preceding year are reviewed by the Quality Assurance Review Committee (QAR). Pursuant to the Jefferson Parish Code of Ordinances, Section 2-155.10(16), finalized public audits, investigations, inspections, and performance reviews which have been published by the Office of Inspector General shall be subject to annual quality assurance reviews by an advisory committee to include one (1) representative named by the Parish Council, one (1) representative named by the Parish President, and one (1) representative named by the Ethics and Compliance Commission. In recent years, the QAR has been comprised of the following members:

- John Benz (Chairman) - Council Appointee;
- Duke McConnell - Administration Appointee; and
- Jim Letten - Ethics and Compliance Commission Appointee.

The QAR reports their conclusions and any response made by the Inspector General Code of Ordinances annually. The report is presented at a public meeting scheduled after publication of the Inspector General's annual report but not later than May 31st. In the most recent report, the QAR noted:

The Office of Inspector General under IG Chatelain's leadership 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 dialogue with all branches with which it interacts. Moreover, it does so while maintaining the essential 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.

To read the most recent QAR report, visit the JPOIG website, www.jpoig.net, and click on Quality Assurance Reviews under Reports, News & Info.

COMMITMENT TO EXCELLENCE

Triennial Review by the Peer Review Committee

Every three years, the JPOIG undergoes a peer review by the Association of Inspectors General (AIG). The AIG is a national organization whose members include inspectors general from federal, state, and local government. JPOIG audits, investigations, inspections, and evaluations must be initiated and conducted in accordance with AIG Principles and Standards for Offices of Inspectors General (Green Book). These standards include:

- planning
- organizing
- staff qualifications
- direction and control
- reporting
- confidentiality
- quality assurance

Our professional standards require an external peer review to determine if our internal quality control system is suitably designed and operating effectively. The AIG Peer Review provides assurance that the JPOIG is following established policies and procedures and applicable standards. The JPOIG was reviewed in September 2024 for the period of January 1, 2021 through December 31, 2023. The AIG performed a Peer Review of the JPOIG “Audit Division (AD) and Investigations Division (ID).” They concluded, “It is the unanimous conclusion of the Team that both AD and ID met all relevant AIG and IIA standards for the period under review.” To read the most recent Peer Review report, visit the JPOIG website jpoig.net, click on Quality Assurance Reviews under Reports, News & Info.

Internal Review

As part of the internal quality assurance and improvement efforts, the JPOIG reviews professional standards and implements internal policies and procedures. The JPOIG developed a manual that conforms to the Principles and Standards for Offices of Inspectors General (Green Book) promulgated by the Association of Inspectors General. The JPOIG staff also participates in various training activities to consistently grow and diversify knowledge, skills, and experience.

“The office of inspector general shall be subject to peer review by the Association of Inspectors General every three (3) years. Such peer review shall be paid for by the office of the inspector general... Copies of the written report resulting from this peer review shall be furnished to the ethics review board, parish council, and the parish president. This report shall also be made available to the public, when such process is completed.” Jefferson Parish Code of Ordinances, Section 2-155.10 (16)(b), Office of Inspector General.



STORIES THAT CONNECT

Community Engagement

We work to be informed about our community and to inform the community about the work we do. We engage with local civic associations and business organizations to educate the community about the mission of our office and to discuss our recent reports. This engagement helps the community to understand the role of the JPOIG, our objectives, and our challenges. It also allows the JPOIG to listen to the concerns of the community. In 2024, we were privileged to present before the following organizations:

- Waggaman Civic Association
- S1 Civic Association
- Terrytown Civic Association
- Bonnabel Civic Association
- Greater Pontchartrain Garden Civic Association
- West Jefferson Civic Coalition

We value the opportunity to engage with the public and to educate the public about the work of oversight professionals. We can be contacted to speak at: <https://www.jpoig.net/contact-us/request-a-speaker>.



STORIES THAT CONNECT

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Community Engagement (cont.)

Throughout 2024, Inspector General Kim Chatelain was interviewed by local print and television news stations about the work of the office and published reports. Media engagement helps us to educate and raise awareness about the impact of oversight on local government.

We also regularly engage with the community through posts to our website, press releases, and social media posts. Our reports can be read in full by visiting us at: www.jpoig.net/reports-news-info/reports-memorandums-correspondence.

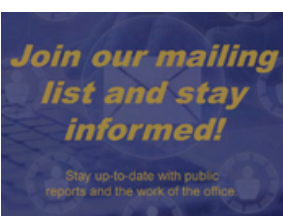
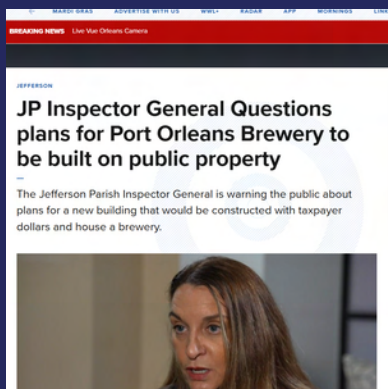
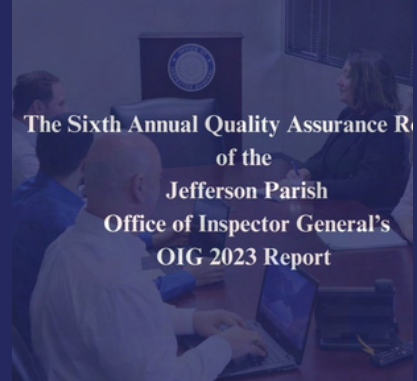


Clancy's Commentary: Applauding government transparency and the watchdogs who stand guard

Jefferson Parish Inspector General Kim Chatelain identified five agencies at high risk of misconduct.



The Sixth Annual Quality Assurance Review of the Jefferson Parish Office of Inspector General's OIG 2023 Report



Citizens can join our mailing list to receive notices and updates about our work by visiting us at: www.jpoig.net to sign-up or scan the QR code.



STORIES THAT CONNECT

Professional Engagement

We are also active participants within our professional communities. Developing and maintaining relationships with others working as oversight and government integrity professionals ensures that we are always learning and always leading.

Inspector General Kim Raines Chatelain and Deputy Inspector General Erica Smith serve on the Board of Directors for the Association of Inspectors General (AIG), a national non-profit organization committed to standards of excellence among inspectors general and educating those doing the work. Kim Raines Chatelain serves as 2nd Vice-Chair and Deputy Inspector General Erica Smith serves on the Executive Committee. Both have instructed at the AIG training courses.

Inspector General Kim Raines Chatelain and Deputy Inspector General Jeffrey Adolph actively participate in the Anti-Corruption Coalition hosted by the U.S. Department of Justice. This coalition brings local, state, and federal fraud professionals together for roundtable discussions to share information, learn about current trends in fraud and corruption, and hear from experts.

In 2024, Deputy Inspector General Jeffrey Adolph earned his certification as an Inspector General while Special Agent Alaa Abuali earned his certification as an Inspector General Investigator.



STORIES THAT
CONNECT**Professional Engagement (cont.)**

The JPOIG hosted the Association of Inspectors General 2024 Annual Training Conference held in New Orleans. This afforded JPOIG staff the opportunity to showcase our achievements while learning from other national and international offices of inspectors general.

**THE ART OF OVERSIGHT**

New Orleans, Louisiana • 2024



STORIES THAT
CONNECT

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Next Chapters

As 2024 came to a close, the JPOIG marked the retirement of one of its last two original staff members, Brian S. Smith. Brian relocated to Jefferson Parish in September 2013, leaving behind his role as an Assistant Chief with the Maryland-National Capital Park Police to join the newly established JPOIG.

Some of Brian's most memorable moments with the JPOIG date back to those early days when the office operated out of temporary space—like the time he turned to YouTube to learn how to fix a copier in order to get a report out on time or when an interview was unexpectedly interrupted by a four-legged visitor running across the office.

During his tenure, Brian earned certifications through the Association of Inspectors General as both a Certified Inspector General Investigator and a Certified Inspector General. He served as both a Special Agent and Deputy Inspector General of Investigations, but those who worked alongside him know it was his attitude, more than his title, that truly set him apart.

Brian was a student of Jefferson Parish government, quickly mastering its unique quirks and generously sharing his knowledge with new staff. He brought equal parts dedication and humor to the office every day — and, on special occasions, even his dance moves. First in and last out, Brian was the go-to person for nearly any question. He carried with him the institutional memory of the JPOIG, its challenges in establishing oversight, and the many matters it investigated.

Beyond his career, Brian and his wife, Lisa, embraced their new community, becoming small business owners with the purchase of Mr. Jim's Pizza of Kenner. Always ready for a celebration, they've made the most of their time in Jefferson Parish. When asked what he loves most about the area, Brian's answer was simple: "The people."



I enjoyed working for the JPOIG for the "opportunity to make a difference and be a vehicle for citizens to share their concerns." Brian S. Smith

*Thank you Brian for your service.
Good luck with your next chapter!*

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