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2024

# ANNUAL WORK PLAN



**Jefferson Parish  
Office of Inspector General**

# TABLE OF CONTENTS

Message from Inspector General	01
Introduction	02
Our Responsibility	03
Our Organization	05
Risk Assessment	07
Audit Projects	10
Evaluation and Inspection Projects	11
Investigations	12
Quality Assurance	13

# MESSAGE FROM INSPECTOR GENERAL

I am pleased to present the Jefferson Parish Office of Inspector General (JPOIG) 2024 Annual Work Plan. Our work plan presents ongoing and future audit and evaluation projects that align with our annual risk assessment. It also includes an overview of our responsibility, organization, and risk assessment process. By providing insight, details, and deadlines, we hope to foster a sense of shared commitment to accountability and transparency with leaders, stakeholders, and the citizens of Jefferson Parish.



Each year in preparation for our annual work plan, we engage Parish officials, directors, employees, and others in our risk assessment process to hear about their concerns. We leverage our lessons learned and growing knowledge of Parish government to develop our annual work plan. Our goal is to identify current risks and develop projects to mitigate those risks so that we can prevent future issues and enhance efficiency.

Detecting fraud, waste, and abuse remains integral to our work. We continue to allocate resources to investigations, although they are not part of the Annual Work Plan because of their confidential nature.

Our measure of success is change, and our vision is to be a resource, a motivation, and an agent for positive, achievable, and sustainable change within Parish government. As we embark upon the execution of our 2024 Annual Work Plan, we are excited about the opportunities for transparency and change it offers.

Finally, let me express my sincerest gratitude to the JPOIG staff who arrive each day with an unwavering commitment to the mission of this office. I am incredibly proud of our dedicated team of professionals. Our 2024 Annual Work Plan is a reflection of their spirit of collaboration and determination to evolve to realize success.

Sincerely,

A handwritten signature in black ink, appearing to read "Kim Raines Chatelain". The signature is fluid and cursive, written over a white background.

Kim Raines Chatelain



# INTRODUCTION

The Jefferson Parish Office of Inspector General (JPOIG) provides independent oversight and increased accountability of Jefferson Parish (Parish) government, its departments, agencies, special districts, and entities receiving funds through the Parish. The JPOIG's vision is to be a resource, a motivation, and an agent for positive, achievable, and sustainable change within Parish government.

By September 1st of each year, the JPOIG is required by Parish ordinance to present an annual work plan for the upcoming calendar year. The plan must include:

- Risk assessment criteria used in establishing the work plan;
- A schedule of projects and anticipated completion dates; and
- Quality assurance procedures planned for implementation.

This Annual Work Plan presents a schedule of projects for 2024 based upon a risk assessment. Our work plan is implemented through audits, inspections, and investigations. Our goal is to focus on areas that would most benefit Parish government and the public. On-going projects from 2023, which will be completed in 2024, are included for context and reference.





# OUR RESPONSIBILITY

## Overview

Our office is established by the Parish Charter §4.09. It provides that the JPOIG shall provide a full-time program of investigations, audit, inspections and performance review to assist in improving operations and deterring and identifying, fraud, waste, abuse, and illegal acts in Parish government and to provide increased accountability to preserve the public trust. It also provides that the Inspector General shall receive the proceeds of a special tax levied and approved by the citizens.

The Parish Council created the Inspector General Special Services District for the purpose of funding an office of inspector general and an ethics and compliance commission. In October 2011, the citizens voted to approve a one-half (1/2) mills for ten (10) years (i.e. 2011-2021). In November 2020, the citizens voted to renew this millage for another ten (10) years (i.e. 2022-2032). The JPOIG shares this funding source with the Jefferson Parish Ethics and Compliance Commission (JPECC). In 2024, this funding source has a projected revenue of \$1.5 million.

Our specific responsibilities and duties are established by ordinance. The Jefferson Parish Code of Ordinances (JPCO) §2-155.10 requires the JPOIG to initiate and conduct audits, investigations, inspections, and performance reviews to conform to the Principles and Standards for Offices of Inspectors General (Green Book) promulgated by the Association of Inspectors General. These standards require us to plan, conduct fieldwork, and report on findings and recommendations.

Parish ordinance also requires the JPOIG to provide individuals and organizations who are the subject of a finding or recommendation the opportunity to comment and respond before the report is published:

- Parish officials and agencies, to include the Parish President and Council, are given thirty (30) working days, (i.e. forty (40) calendar days) to comment.
- After this time, individuals or organizations outside of Parish government, such as a private business providing services to the Parish, are given twenty (20) working days (i.e. twenty-five (25) calendar days) to comment.

This means that JPOIG reports are published approximately one and one-half (1 1/2) to two and one-half (2 1/2) months after the report is drafted. Other factors, such as holidays, may lengthen this period. JPOIG reports are published online at [www.jpoig.net](http://www.jpoig.net).

# OUR RESPONSIBILITY

## 2023 Election

The JPCO §2-155.10 prohibits the JPOIG from issuing reports for comment or publicly releasing reports for at least 90 days prior to an election (prohibited period). It states in Paragraph (9)(f):

The inspector general shall not conclude a report nor distribute any report for response that involves elected officials, the parish president, or any parish councilmember, within ninety (90) days preceding an election in which the affected official may be a candidate.

The terms for the Parish President and all councilmembers are open to election on **October 14, 2023**. Any required run-off election will be on November 18, 2023. To comply with the ordinance, the JPOIG ceased issuing draft reports or publishing reports after July 16, 2023. Any reports issued in draft prior to July 16, 2023, will not be published until after October 14, 2023 at the earliest. Any drafts issued for comment after October 14, 2023 may not be issued until 2024 due to the number of holidays extending the comment period.

There are five JPOIG reports affected by this year's election:

- One investigative draft report and one draft audit report were issued for comment prior to July 17, 2023. These reports cannot be published any earlier than October 15, 2023.
- One investigative draft report and two audit draft reports are substantially complete but cannot be issued for comment until after October 15, 2023. The comment period will delay the publication of these reports until early 2024.





# OUR ORGANIZATION

Our organization is lean because resources are limited but remains nimble to ensure that we are poised to respond to emerging issues. The JPOIG's diverse team of oversight professionals provides full-time programs of investigations, audit, evaluations, and performance reviews across several functional units.

The **Inspector General** provides leadership, policy direction, and a voice for the office. The Inspector General also provides supervision and oversight for all projects undertaken by the office.

**Audits** fall under the leadership and supervision of the Deputy Inspector General - Audit. The office conducts independent performance audits utilizing substantive testing. Audits seek to determine if government is receiving fair value for what it has paid and to evaluate internal controls, or the "why" factor, when government is not. The primary purpose of Audits is to prevent fraud, waste, and abuse by identifying opportunities to strengthen internal controls.

**Investigations** fall under the leadership and supervision of the Deputy Inspector General - Investigations. The office conducts and coordinates fraud, waste, and abuse investigations. Investigations focus on individual actions by Parish employees, Parish officials, and individuals doing business with the Parish. They may be conducted solely by the JPOIG staff or jointly with other local, state, and federal agencies. Investigative activities can result in regulatory, criminal prosecution, or other administrative actions. The primary purpose of Investigations is to detect fraud, waste, and abuse by identifying bad actors.



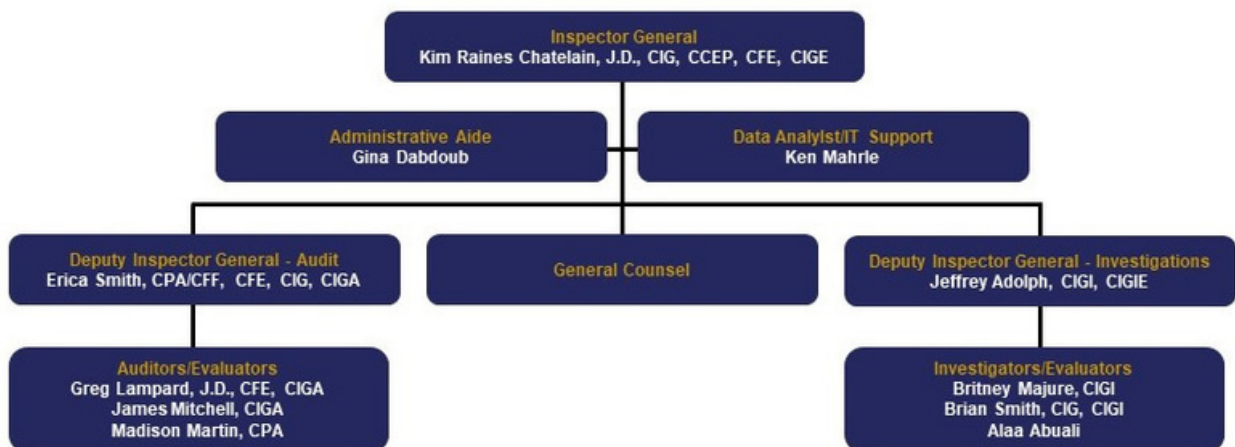


# OUR ORGANIZATION

**Evaluations** fall under the shared leadership and supervision of both Deputy Inspectors General. The office conducts evaluations of Parish programs and operations. Evaluations focus on identifying opportunities to improve efficiency and effectiveness of Parish operations.

**Legal** counsel falls under the supervision of the Inspector General and is provided by outside counsel. Legal counsel advises on issues arising during audits, investigations, and evaluations. Legal also supports quality assurance measures by ensuring that reports are objective and that conclusions are legally and factually supported.

**Administration** falls under the shared supervision of the Inspector General and the Ethics and Compliance Commission. The Administrative Aide is responsible for human resources, procurement, and budget actions and activities. The IT Specialist is responsible for managing websites, supervising technology contracts and purchases, and supporting operations.



# RISK ASSESSMENT

The JPOIG conducts an annual risk assessment. 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.

Step

2

**Research.** The JPOIG met with elected officials, directors, and others to discuss risks. The JPOIG reviewed: (1) the Parish Annual Comprehensive Financial Report (ACFR); (2) Council 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

**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 comprising the audit universe.

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 the 2024 Work Plan.

# RISK ASSESSMENT

## Risk Criteria

JPOIG identified three overall risk categories: (1) Dollars-At-Risk; (2) Operational Risk; and (3) Political Risk. As outlined below, each overall risk category contains specific risk areas that the JPOIG considered while conducting the risk assessment.

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

Fraud Risk	The risk of fraud, waste, or abuse involving financial transactions occurring within a department, vendor/supplier, or component entity.
Corruption Risk	The risk of corruption by public officials with influence or management authority over the activities of a department, vendor/supplier, or component entity.
Theft Risk	The risk that inventory or equipment is not managed, maintained, or safeguarded and could be diverted from government coffers.

### *High-Level Risk Category: Operational Risk*

Compliance Risk	The risk that the department, vendor/supplier, or component entity does not comply with professional standards and/or federal, state, or local laws and may result in fines, penalties, or fees.
Management Ineffectiveness	The risk that management is ineffective or mismanages operations, personnel, or assets.
Employee Risk	The risk that the department, vendor/supplier, or component entity does not have competent people in the proper jobs to perform critical Parish services.
Technological Inadequacy	The risk of technology being inadequate, outdated, or ill-used, and produces insufficient or unreliable information.
Process Risk	The risk that policies may be immature, outdated, not well-documented, and/or not regularly communicated to employees.

### *High-Level Risk Category: Political Risk*

Political Pressure	The risk that political pressure could adversely impact or influence the department, vendor/supplier, or component entity.
Political Change	The risk that the political environment and/or legislative changes may adversely impact strategic planning or other operational processes.



# 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 2023, it had a \$50 million adopted budget and reported 283 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 2023, it had a \$2 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 2023, it had a \$1.3 million adopted budget and reported 15 positions.

### 4. Consolidated Recreation (Recreation)

The Recreation Department operates community centers, parks, Bucktown Marina, and Bonnabel Boat Launch. It promotes athletics and provides activities to fit leisure needs of citizens. In 2023, it had a \$3.5 million adopted budget and reported 321 positions.

### 5. Public Works Administration

Public Works Administration is an internal service fund consisting of the Public Works director and other public works departments who work to consolidate services and eliminate duplication. In 2023, it had a \$3.7 million adopted budget and reported 30 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.



# AUDIT PROJECTS

## 2023 Ongoing Audits

### Security Services Contracting #2017-0027

Estimated completion date of 11/30/2023.

A follow-up audit of the Parish's contract for security services.

### Live Oak Manor Volunteer Fire Company #2022-0024

Estimated completion date of 02/15/2024.

An audit of the Parish's contract for fire suppression and prevention for the Fire Protection District No. 7.

### Marrero-Harvey Volunteer Fire Company #2022-0029

Estimated completion date of 02/15/2024.

An audit of the Parish's contract for fire suppression and prevention for the Fire Protection District No. 8.



## 2024 Planned Audits

### East Bank Consolidated Fire Department Sick Leave Usage

Estimated completion date of 12/31/2024.

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.

### East Bank Consolidated Fire Department Overtime/Payroll

Estimated completion date of 12/31/2024.

An audit to examine the nature and extent of overtime usage to determine if it is reasonable and payments are accurate and paid out in accordance with laws and regulations.

### Contract Oversight & Monitoring

Estimated completion date of 12/31/2024.

An audit to determine if Parish Departments are providing adequate contract oversight and monitoring to ensure that the Parish is receiving the goods and services required in its contracts.

# EVALUATION AND INSPECTION PROJECTS

## 2023 Ongoing Evaluations and Inspections

### East Bank Fire/Volunteer Fire Drug Testing #2021-0019

Estimated completion date of 03/31/2024.

An evaluation of drug testing policies to determine whether policies are adequate to address public safety.

### Personnel - Hiring Practices #2022-0020

Estimated completion date of 12/31/2024.

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



## 2024 Planned Evaluations and Inspections

### Hospital Service District No. 1 (West Jefferson Medical Center)

Estimated completion date of 12/31/2024.

- An evaluation to determine whether capital improvements were made to West Jefferson Medical Center (WJMC) in accordance with terms of contract.
- An evaluation to determine whether proceeds derived from lease of WJMC are expended in compliance with applicable laws and regulations.

In 2015, the Parish Council on behalf of the Hospital Service District No. 1 entered into a lease agreement which privatized operations at WJMC. The Parish received over \$200 million and a commitment of \$340 million in capital improvements.

### Booster Clubs

Estimated completion date of 12/31/2024.

An evaluation to determine compliance and performance with applicable terms of contracts and laws and to assess efficiency of use of public property.

### Monitoring Council Discretionary Funds

Estimated completion date none (ongoing)

A transparency initiative to capture expenditure of Council discretionary funds by Council district and across sources of revenue.



# INVESTIGATIONS

The confidential nature of ongoing, active, or anticipated investigations precludes these activities from being included in a work plan.

Throughout the year, the JPOIG allocates resources to assess information received from sources internal and external to Parish government for further action or referral to the appropriate agency. Resources are also allocated to commence and conclude investigations, including joint investigations with other enforcement agencies.

To report fraud, waste, or abuse, contact JPOIG via [info@jpoig.net](mailto:info@jpoig.net) or by calling us at (504) 528-4444. You can remain anonymous.



# QUALITY ASSURANCE

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

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

On December 31, 2023, the JPOIG will finalize its conversion to Generally Accepted Government Auditing Standards (GAGAS) promulgated by the United States Government Accountability Office (GAO), commonly referred to as the "Yellow Book," for audits. Throughout 2023, the Audit Division has been developing policies and implementing processes to convert to GAGAS. These new policies outline processes for planning, fieldwork, reporting, and follow-up. These processes also allow Parish officials to: (1) review the findings prior to developing a report; (2) offer opinions as to why findings occurred; and (3) participate in developing recommendations. The increased transparency allows the JPOIG to provide Parish officials with meaningful recommendations that can be implemented. It also allows Parish officials to provide additional supporting documentation that may be helpful to resolve a finding prior to the reporting phase.





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