



Jefferson Parish Office of Inspector General



Inspector General Report

May 2024

Kim Raines Chatelain, Inspector General

**INSPECTOR GENERAL REPORT
TO THE ETHICS AND COMPLIANCE COMMISSION
Wednesday, May 15, 2024**

I. JPOIG Operations

A. Budget

1. Budget to actual report through 1st Quarter. *See attached.*

B. Compliance

1. 2023 Quality Assurance Review Committee (QAR).
JPOIG received and responded to 2023 QAR Draft. JPOIG is in receipt of the Final 2023 QAR. The QAR Committee will be setting a date for the public presentation.
2. REMINDER Peer Review is scheduled for September.
3. Staff evaluations
Data Analyst Ken Mahrle and Agent/Evaluator Britney Majure were timely evaluated and each received an annual raise in accordance with JPOIG policy.
4. UPDATE: Status of proposed amendments to Inspector General ordinance.

C. Procurement

None.

D. Recruitment and retention

None.



E. Professional Development

Deputy Inspector General Erica Smith and Auditor/Evaluator Greg Lampard attended Internal Audit Jazz It Up CPE sponsored by the Institute of Internal Auditors on 05/06/2024 to earn 7 hours.

II. JPOIG Reports

JPOIG	Type	Description	Draft(s)	Published
#2024-0004	Public Letter	Criminal Justice Fund	N/A	04/30/2024



JPOIG Overview

Public Letter to Parish Council – Criminal Justice Fund #2014-0004

April 30, 2024

Why We Issued This Letter

The purpose of the public letter was to promote transparency and accountability in government and to proactively raise concerns to prevent the unauthorized expenditure of dedicated millage revenue. Public Letters may communicate the elements of proposed, pending and/or existing legislation, rules, regulations, and policies, to assess their effectiveness and efficacy, and to consider their impact on government accountability and operations.

Why We Are Concerned

This transfer raises concerns about the misuse of dedicated revenue and may violate state law. At a minimum, this transfer will obscure how the dedicated revenue will be expended, diminishing transparency for voters. More concerning, this type of budget amendment is violative of the trust associated with the dedicated millage fund.

What We Recommend

An on-going commitment by the Parish to fund the Major Crime Task Force necessitates identifying a permissible funding source which may include the General Fund and other unrestricted discretionary sources. Depleting and re-directing dedicated millage funds from judicial services to the General Fund is neither a short-term nor long-term solution.

What We Found

On 05/01/2024, the Parish Council will consider amending the Parish Budget which was adopted via Ordinance 26714 on 12/06/2023. Summary 26307, an ordinance amending the 2024 Operating Budget calls for the 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.

The transfers by and between the Criminal Justice Fund and General Fund of equal amounts is, upon information and belief, made to fund a Cooperative Endeavor Agreement with the City of Gretna to provide funding to the Gretna Police Department for the Major Crimes Task Force for one year at a cost not to exceed \$1,000,000.

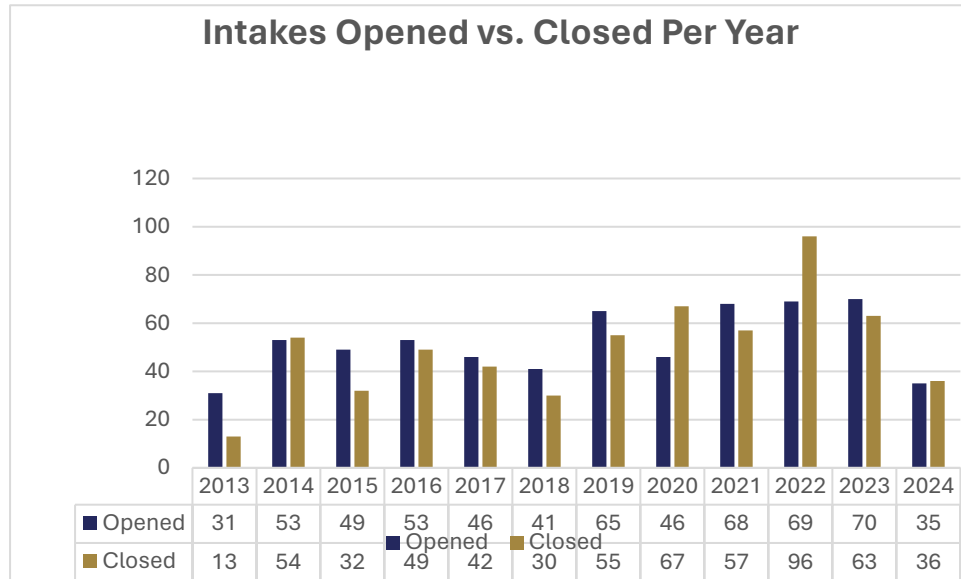
While the expenditure of funds from the Criminal Justice Fund for the Major Crimes Task Force is arguably related to “crime,” the expenditure is not related to the purpose for which the millage was imposed, i.e. judicial services in the criminal justice system. By comparison, other expenditures, such 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, even where the proposed use is closely related to the purpose for which the tax was levied.

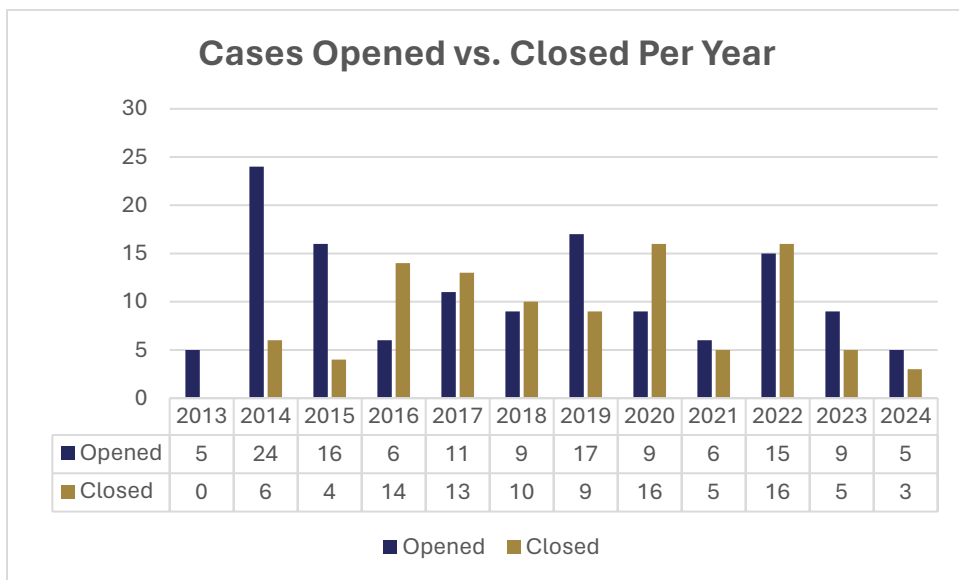
Using General Fund revenue to fund the Major Crimes Task Force is not prohibited. Conversely, using dedicated millage funds for a purpose other than the one approved by the voters may violate state law.

III. Milestones



03/25/2024 through 05/12/2024			
Intakes Opened	Date Complaint was Received	Intakes Closed	Date Intake was Closed
2024-000000022	3/31/2024	2023-000000007	4/24/2024
2024-000000023	4/4/2024	2023-000000048	4/23/2024
2024-000000024	4/3/2024	2023-000000054	4/24/2024
2024-000000025	4/4/2024	2023-000000065	4/23/2024
2024-000000026	4/3/2024	2024-000000005	4/23/2024
2024-000000027	4/8/2024	2024-000000007	4/23/2024
2024-000000028	4/10/2024	2024-000000008	4/24/2024
2024-000000029	4/12/2024	2024-000000012	4/23/2024
2024-000000030	4/22/2024	2024-000000014	4/24/2024
2024-000000031	4/29/2024	2024-000000015	4/23/2024
2024-000000032	5/3/2024	2024-000000019	4/23/2024
2024-000000033	5/6/2024	2024-000000020	4/23/2024

Intakes Opened	Date Complaint was Received	Intakes Closed	Date Intake was Closed
2024-000000034	5/6/2024	2024-000000021	4/23/2024
2024-000000035	5/8/2024	2024-000000022	4/23/2024
		2024-000000023	4/23/2024
		2024-000000024	4/23/2024
		2024-000000025	4/23/2024
		2024-000000029	4/23/2024



03/25/2024 through 05/12/2024	
Cases Opened	Date Case was Opened
2024-000000004	4/30/2024
2024-000000005	4/23/2024

IV. Audits

JPOIG #	Description	Planning	Field Work	Report/ Review	Draft Report	Non-Parish Draft	Public
<i>Follow-up Audits</i>							
<i>Audits</i>							
2023-0006	East Bank Consolidated Fire (Payroll-Sick Leave)						
<i>Examination/Review</i>							
2024-0001	Jefferson Facilities, Inc. and Jefferson Redevelopment, Inc.						

V. Evaluations/Inspections

JPOIG #	Description	Planning	Field Work	Report/ Review	Draft Report	Non-Parish Draft	Public
2021-0019	VFC and EBCFC Drug Policies and Testing						
2022-0020	Personnel: Classified Service						
2024-0002	West Jefferson Medical Center						




VI. Investigations

Investigations (As of 05/12/2024)	
Open Intakes:	32
Open Cases:	23

- VII. Public outreach and engagement
04/03/2024 Waggaman Civic Association
04/17/2024 S1 Civic Association
04/22/2024 West Jefferson Civic Coalition

NEW JPOIG Rack Card

VIII. Social Media

Social Media Platform	Engagement
Facebook 751 Total Followers 	<ul style="list-style-type: none">• Gained 32 Followers• 11 Posts/Re-Posts• Reached a total of 11,440 viewers across app posts• Page Visits: 1,026
X fkaTwitter 153 Total Followers 	<ul style="list-style-type: none">• Gained 11 Followers• 9 Tweets
Linked-In 297 Total Followers 	<ul style="list-style-type: none">• Gained 9 Followers• 9 Posts/Reposts• 3,377 Post Impressions

First Quarter 2024 JPOIG BUDGET- Department 3562 - Office of Inspector General

Class	Account#	Account Desc	2024 Amended Budget	2024 First Quarter YTD	% Used	2024 Amended Budget less YTD expense balance
69 - PerSer/Bf	7011	ADMINISTRATIVE SALARIES	1,031,825.00	245,093.65	24%	786,731.35
69 - PerSer/Bf	7011.3	ADMINISTRATIVE COMP	0.00	0.00	0%	0.00
69 - PerSer/Bf	7031	ACC LEAVE	0.00	0.00	0%	0.00
69 - PerSer/Bf	7033	EXPENSE ALLOWANCES	46,515.00	11,551.96	25%	34,963.04
70 - PerSer/Bf	7110.1	MEDICARE	14,990.00	3,597.65	24%	11,392.35
70 - PerSer/Bf	7110.2	FICA	2,031.00	155.68	8%	1,875.32
70 - PerSer/Bf	7121.1	J P EMPLOYEES' RETIRE SYS	2,171.00	540.13	25%	1,630.87
70 - PerSer/Bf	7122.1	PAROCHIAL EMPLOYEES' RET	104,495.00	25,439.48	24%	79,055.52
70 - PerSer/Bf	7131.1	HEALTH-CURRENT EMPLOYEES	77,387.00	16,608.78	22%	60,778.22
70 - PerSer/Bf	7132.1	LIFE-CURRENT EMPLOYEES	1,522.00	352.41	23%	1,169.59
70 - PerSer/Bf	7133	PENSION FACTOR	2,268.00	551.64	24%	1,716.36
70 - PerSer/Bf	7134	POST EMPLOYEE BENEFITS	11,695.00	0.00	0%	11,695.00
70 - PerSer/Bf	7136	EMPLOYEE BENEFITS	234.00	136.50	58%	97.50
70 - PerSer/Bf	7140	UNEMPLOYMENT INSURANCE	517.00	128.67	25%	388.33
70 - PerSer/Bf	7150	WORKMEN'S COMPENSATION	183.00	0.00	0%	183.00
70 - PerSer/Bf	7161	TENURE PAYMENTS	1,475.00	0.00	0%	1,475.00
71 - PerSer/Oth	7022	CONTRACT PERSONNEL	0.00	0.00	0%	0.00
71 - PerSer/Oth	7163.1	PHYSICALS	150.00	45.00	30%	105.00
71 - PerSer/Oth	7163.2	DRUG TESTS	150.00	41.70	28%	108.30
72 - Supplies	7210	OFFICE SUPPLIES	5,000.00	882.89	21%	4,117.11
72 - Supplies	7211	POSTAGE	544.98	67.47	21%	477.51
72 - Supplies	7212	DUES & SUBSCRIPTIONS	20,000.00	2,712.54	14%	17,287.46
72 - Supplies	7214.1	PC SOFTWARE	5,000.00	0.00	0%	5,000.00
72 - Supplies	7214.2	ACCESSORIES	0.00	0.00	0%	0.00
73 - Prof/Tech	7311	INDIRECT COSTS	15,173.00	3,793.26	25%	11,379.74
73 - Prof/Tech	7312.1	ASSESSOR'S OFFICE	819.00	223.35	27%	595.65
73 - Prof/Tech	7312.2	SHERIFF'S OFFICE	812.00	221.46	27%	590.54
74 - Prof/Tech	7321	ATTORNEYS FEES	70,000.00	6,402.00	9%	63,598.00
73 - Prof/Tech	7331	PROFESSIONAL SERVICES	65,006.26	23,273.50	39%	41,732.76
73 - Prof/Tech	7332.1	COMPUTER SERVICE	12,428.00	0.00	0%	12,428.00
74 - Serv/Prop	7431.1	BUILDINGS & STRUCTURE	2,000.00	0.00	0%	2,000.00
74 - Serv/Prop	7442	BUILDINGS	100,000.00	24,672.00	25%	75,328.00
74 - Serv/Prop	7445	OFFICE EQUIPMENT RENTAL	5,056.14	1,019.02	21%	4,037.12
75 - Other Serv	7512.4	CENTRAL TELEPHONE SERVICE	642.00	0.00	0%	642.00
75 - Other Serv	7513	DATA LINES	1,000.00	148.06	15%	851.94
75 - Other Serv	7517	INTERNET ACCESS SERVICE	0.00	0.00	0%	0.00
75 - Other Serv	7531	INSURANCE	0.00	0.00	0%	0.00
75 - Other Serv	7532	INSURANCE POLICIES	14,000.00	8,255.00	59%	5,745.00
75 - Other Serv	7540	ADVERTISING	1,000.00	0.00	0%	1,000.00
75 - Other Serv	7551	CENTRAL PRINTING CHARGE	500.00	0.00	0%	500.00
75 - Other Serv	7562.1	AUTOMOBILE EXPENSES	0.00	0.00	0%	0.00
75 - Other Serv	7562.3	TRAINING AND TRAVEL COSTS	20,000.00	2,220.86	11%	17,779.14
75 - Gen'l Exp	7693	ELECTION EXPENSES	0.00	0.00	0%	0.00
76 - Gen'l Exp	7699.9	OTHER MISCELLANEOUS EXP	5,000.00	0.00	0%	5,000.00
77 - Cap Outlay	7743	OFFICE EQUIPMENT	2,000.00	0.00	0%	2,000.00
77 - Cap Outlay	7744	FURNITURE & FIXTURES	2,500.00	0.00	0%	2,500.00
77 - Cap Outlay	7746	COMPUTER EQUIPMENT	8,000.00	0.00	0%	8,000.00
77 - Cap Outlay	7748	VIDEO & AUDIO EQUIPMENT	2,000.00	0.00	0%	2,000.00
TOTAL Office of Inspector General			1,656,089.38	378,134.66	23%	1,277,954.72

REPORT FRAUD, WASTE, OR ABUSE

BY INTERNET:

Visit our website at www.jpoig.net, click
"Report Waste, Fraud or Abuse"

BY PHONE:

Call our tip line at (504) 528-4444

BY MAIL:

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

IN PERSON:

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

JPOIG Social Media



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



Channel: Jefferson
Parish Office of
Inspector General



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



LinkedIn.com/Company/JPOIG



990 N. Corporate Drive Suite 300

Jefferson, LA 70123

Phone (504) 736-8962