



**Jefferson Parish Office of Inspector General**



# **Inspector General Report**

**November 2024**

**Kim Raines Chatelain, Inspector General**

**INSPECTOR GENERAL REPORT  
TO THE ETHICS AND COMPLIANCE COMMISSION  
Wednesday, November 20, 2024**

**I. JPOIG Operations**

**A. Budget**

1. Budget to actual report through 3<sup>rd</sup> Quarter. *See attached.*

**B. Compliance**

1. Peer Review

The Association of Inspectors General conducted the 3rd triennial Peer Review of the JPOIG. Peer Review team members were timely provided requested information to include policies and procedures, state and local laws, listing of cases, listing of intakes for relevant scope period. The Peer Review team was on-site September 16-17. JPOIG is proud to report that the team concluded there were “no reportable instances of failure to meet” standards, and there “are no limitations or qualifications on our opinion.” *See attached.*

2. Staff evaluations

Deputy Inspector General Jeffrey Adolph was timely evaluated and received an annual raise in accordance with JPOIG policy.

3. Staff recognitions

4. 2025 Annual Work Plan

By September 1<sup>st</sup> of each year, the JPOIG is required by Parish ordinance to present our annual work plan for the upcoming year. Our 2025 Annual Work Plan was published and shared on 08/30/2024. *See attached.*

**C. Procurement**

None.

**D. Recruitment and retention**

None.



E. Professional Development

1. Deputy Inspector General Jeffrey Adolph and Agent/Evaluator Alaa Abuali attended the Association of Inspectors General Institute earning their certifications of Inspector General and Investigator, respectively.



2. Inspector General Kim Raines Chatelain instructed on history of Inspectors General and Ethics for the Association of Inspectors' General Institute.
3. Deputy Inspector General Jeffrey Adolph was invited to participate in a joint presentation with the New Orleans Inspector General's Investigative staff before the New Orleans Chapter of the Association of Fraud Examiners (ACFE) on 09/25/2024.



4. The Association of Inspectors General hosted the 2024 Annual Training Conference in New Orleans, 11/13-11/15, 2024





## II. JPOIG Reports

JPOIG	Type	Description	Draft(s)	Published
#2021-0019	Evaluation	East Bank Consolidated Fire Department and Volunteer Fire Companies	07/09/2024 and 08/21/2024	10/10/2024



October 10, 2024

### Why We Did This Evaluation

The purpose of this evaluation was to assess whether policies and procedures were in place to test and identify substance use among fire persons; evaluate whether policies and procedures satisfied state law to support negative employment action; and determine the effectiveness of implementation. The scope period of the investigation was 01/01/2017 through 09/20/2021.

### What We Recommend

Volunteer fire companies (VFCs) should:

- Develop an understanding and receive training on state law concerning drug testing; and
- Develop and implement policies and procedures compliant with state law to support negative employment action.

Parish should:

- Amend contracts with VFCs to include required drug testing policies and procedures that comply with state law;
- Develop and provide model language for VFC's adoption; and
- Mandate that VFCs quarterly report on drug testing practices.

### What We Found

#### East Bank Consolidated Fire Department (EBCFD)

The evaluation of EBCFD's policies and procedures 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 these policies and procedures satisfied state law mandates and would support negative employment action. The evaluation found that the policies distinguished between prohibited substances and medications. Finally, the evaluation found that EBCFD maintained an adequate rate of random drug testing.

#### Volunteer Fire Companies (VFCs)

The evaluation of VFCs' policies and procedures found:

- ❖ 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 among fire persons;
- ❖ 6 out of 13 VFCs' policies did not address the use of medication while on duty which poses a risk of firefighters operating under the influence of drugs;
- ❖ 10 out of 13 VFCs' policies did not meet state law requirements necessary to support negative 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.

Visit us at: [www.JPOIG.net](http://www.JPOIG.net)



[x.com/JPOIG](https://x.com/JPOIG)

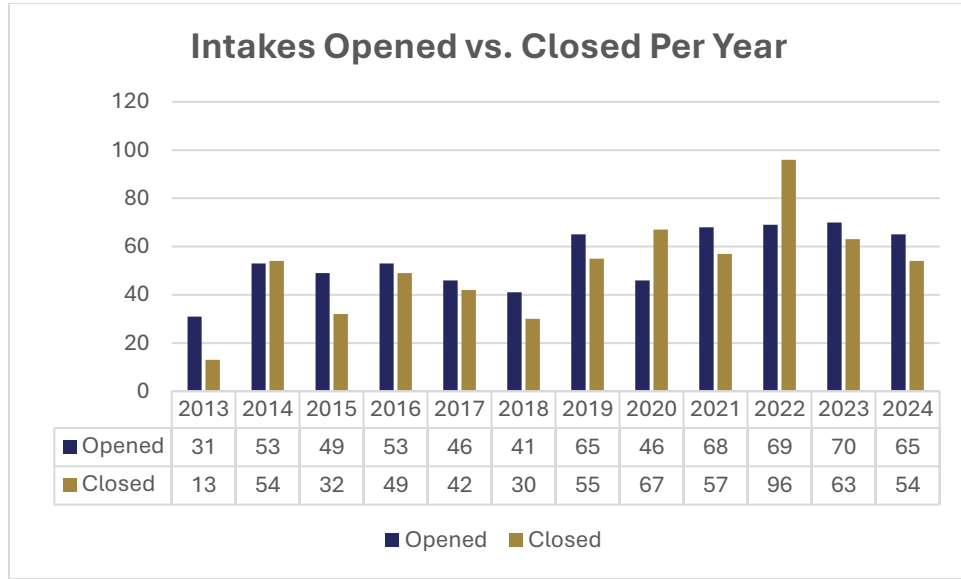


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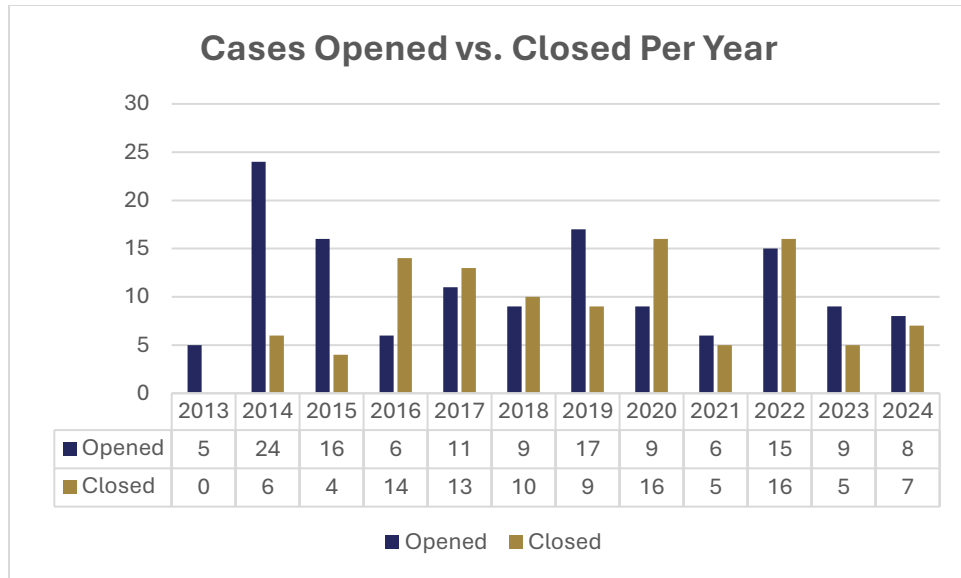


[LinkedIn.com/Company/JPOIG](https://LinkedIn.com/Company/JPOIG)

### III. Milestones



09/21/2024 through 11/15/2024			
Intakes Opened	Complaint Date	Intakes Closed	Close Date
2024-000000052	9/24/2024	2024-000000051	11/15/2024
2024-000000053	9/25/2024	2024-000000054	11/15/2024
2024-000000054	10/1/2024	2024-000000056	11/15/2024
2024-000000055	10/10/2024	2024-000000060	11/15/2024
2024-000000056	10/12/2024	2024-000000061	11/15/2024
2024-000000057	10/20/2024	2024-000000063	11/15/2024
2024-000000058	10/21/2024		
2024-000000059	10/22/2024		
2024-000000060	10/24/2024		
2024-000000061	10/28/2024		
2024-000000062	10/16/2024		
2024-000000063	10/29/2024		
2024-000000064	10/4/2024		
2024-000000065	10/29/2024		



09/21/2024 through 11/15/2024			
Cases Opened	Open Date	Cases Closed	Close Date
2024-000000007	9/30/2024	2021-000000019	11/15/2024
2024-000000008	9/30/2024		

#### IV. Audits

JPOIG #	Description	Planning	Field Work	Report/ Review	Draft Report	Non-Parish Draft	Public
<i>Follow-up Audits</i>							
None							
<i>Audits</i>							
2023-0006	East Bank Consolidated Fire (Payroll-Sick Leave)						
2024-0007	Jefferson Facilities, Inc.						
2024-0008	Jefferson Redevelopment, Inc.						
<i>Examination/Review</i>							
None							



## 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						
2023-0009	Third Party Inspections						
2024-0002	West Jefferson Medical Center						

## VI. Investigations

Investigations (As of 11/15/2024)	
Open Intakes:	44
Open Cases:	22

## VII. Public outreach and engagement

NEW Tab on JPOIG website: "History of Office," previously, "Message from Inspector General."

**10/2/2024 Terrytown Civics Association and Waggaman Civic Association.** Inspector General Kim Chatelain, accompanied by Deputy Inspector General Jeffrey Adolph, gave briefing to Terrytown Civis Associaiton on recent JPOIG work product. Deputy Inspector General Erica Smith, accompanied by Special Agent Al Abuali, gave briefing to Waggaman Civic Association on recent JPOIG work product.

**10/10/2024 Bonnabel Civic Association.** Inspector General Kim Chatelain was accompanied by Deputy Inspector General Jeffrey Adolph and Special Agent Al Abuali. Inspector General gave briefing on work of JPOIG and recent work product.





**10/14/2024 Greater Pontchartrain Civic Association.** Inspector General Kim Chatelain was accompanied by Deputy Inspector General Jeffrey Adolph and Special Agent Al Abuali. Inspector General gave briefing on work of JPOIG and recent work product.

**10/16/2024 S1 Civic Association.** Inspector General Kim Chatelain was accompanied by Deputy Inspector General Jeffrey Adolph and Special Agent Al Abuali. Inspector General gave briefing on work of JPOIG and recent work product.

**10/28/2024 West Jefferson Civic Coalition.** Inspector General Kim Chatelain was accompanied by Deputy Inspector General Jeffrey Adolph and Special Agent Al Abuali. Inspector General gave briefing on work of JPOIG and recent work product.

**11/6/2024 Terrytown Civic Association.** Inspector General Kim Chatelain was accompanied by Deputies Inspector General Jeffrey Adolph and Special Agent Al Abuali. Inspector General gave briefing on work of JPOIG and recent work product.

#### VIII. Social Media

Social Media Platform	Engagement
 <p><b>Facebook</b> 801 Followers</p>	<ul style="list-style-type: none"> <li>• Gained 30 followers.</li> <li>• 21 Posts/Re-posts.</li> <li>• Reached 8,755 viewers across app posts.</li> <li>• Page Visits: 2,614.</li> </ul>
 <p><b>Instagram</b> 62 Followers</p>	<ul style="list-style-type: none"> <li>• Gained 55 followers.</li> <li>• 10 Posts/Re-posts.</li> <li>• Reached 333 viewers across app posts.</li> <li>• Page Visits: 96.</li> </ul>
 <p><b>X</b> 190 Followers</p>	<ul style="list-style-type: none"> <li>• Gained 44 followers.</li> <li>• 17 Tweets/Re-tweets.</li> </ul>
 <p><b>Linked-In</b> 324 Followers</p>	<ul style="list-style-type: none"> <li>• Gained 9 followers.</li> <li>• 8 Posts/Re-posts.</li> <li>• 3,303 Post Impressions.</li> </ul>

# Attachment A

## Budget to Actual Third Quarter





### Third Quarter 2024 JPOIG BUDGET- Department 3562 - Office of Inspector General

Class	Account#	Account Desc	2024 Amended Budget	2024 Third Quarter YTD	% Used	2024 Amended Budget less YTD expense balance
69 - PerSer/Bf	7011	ADMINISTRATIVE SALARIES	1,031,825.00	717,998.01	70%	313,826.99
69 - PerSer/Bf	7011.3	ADMINISTRATIVE COMP	0.00			0.00
69 - PerSer/Bf	7031	ACC LEAVE	0.00			0.00
69 - PerSer/Bf	7033	EXPENSE ALLOWANCES	46,515.00	34,395.83	74%	12,119.17
70 - PerSer/Bf	7110.1	MEDICARE	14,990.00	10,557.96	70%	4,432.04
70 - PerSer/Bf	7110.2	FICA	2,031.00	275.01	14%	1,755.99
70 - PerSer/Bf	7121.1	J P EMPLOYEES' RETIRE SYS	2,171.00	1,583.40	73%	587.60
70 - PerSer/Bf	7122.1	PAROCHIAL EMPLOYEES' RET	104,495.00	74,933.03	72%	29,561.97
70 - PerSer/Bf	7131.1	HEALTH-CURRENT EMPLOYEES	77,387.00	52,021.90	67%	25,365.10
70 - PerSer/Bf	7132.1	LIFE-CURRENT EMPLOYEES	1,522.00	1,098.38	72%	423.62
70 - PerSer/Bf	7133	PENSION FACTOR	2,268.00	1,624.87	72%	643.13
70 - PerSer/Bf	7134	POST EMPLOYEE BENEFITS	11,695.00			11,695.00
70 - PerSer/Bf	7136	EMPLOYEE BENEFITS	234.00	273.00	117%	(39.00)
70 - PerSer/Bf	7140	UNEMPLOYMENT INSURANCE	517.00	377.19	73%	139.81
70 - PerSer/Bf	7150	WORKMEN'S COMPENSATION	183.00		0%	183.00
70 - PerSer/Bf	7161	TENURE PAYMENTS	1,475.00		0%	1,475.00
71 - PerSer/Oth	7022	CONTRACT PERSONNEL	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	4,300.00	1,580.90	95%	236.25
72 - Supplies	7211	POSTAGE	544.98	202.41	37%	342.57
72 - Supplies	7212	DUES & SUBSCRIPTIONS	20,000.00	13,285.51	66%	6,714.49
72 - Supplies	7214.1	PC SOFTWARE	4,000.00		0%	4,000.00
72 - Supplies	7214.2	ACCESSORIES	1,700.00	1,235.89	73%	464.11
73 - Prof/Tech	7311	INDIRECT COSTS	15,173.00	11,379.78	75%	3,793.22
73 - Prof/Tech	7312.1	ASSESSOR'S OFFICE	819.00	595.60	73%	223.40
73 - Prof/Tech	7312.2	SHERIFF'S OFFICE	812.00	590.56	73%	221.44
74 - Prof/Tech	7321	ATTORNEYS FEES	50,500.00	15,717.50	31%	34,782.50
73 - Prof/Tech	7331	PROFESSIONAL SERVICES	84,506.26	49,856.91	59%	34,649.35
73 - Prof/Tech	7332.1	COMPUTER SERVICE	12,428.00	10,168.38	82%	2,259.62
74 - Serv/Prop	7431.1	BUILDINGS & STRUCTURE	2,000.00		0%	2,000.00
74 - Serv/Prop	7442	BUILDINGS	100,000.00	74,016.00	74%	25,984.00
74 - Serv/Prop	7445	OFFICE EQUIPMENT RENTAL	5,056.14	2,689.34	53%	2,366.80
75 - Other Serv	7512.4	CENTRAL TELEPHONE SERVICE	642.00	137.66	21%	504.34
75 - Other Serv	7513	DATA LINES	1,000.00	378.12	42%	581.87
75 - Other Serv	7517	INTERNET ACCESS SERVICE	0.00		0%	0.00
75 - Other Serv	7531	INSURANCE	0.00		0%	0.00
75 - Other Serv	7532	INSURANCE POLICIES	14,000.00	9,732.51	80%	2,767.49
75 - Other Serv	7540	ADVERTISING	1,000.00		0%	1,000.00
75 - Other Serv	7551	CENTRAL PRINTING CHARGE	500.00	92.00	18%	408.00
75 - Other Serv	7562.1	AUTOMOBILE EXPENSES	0.00		0%	0.00
75 - Other Serv	7562.3	TRAINING AND TRAVEL COSTS	20,000.00	16,936.21	93%	1,398.70
75 - Gen'l Exp	7693	ELECTION EXPENSES	0.00		0%	0.00
76 - Gen'l Exp	7699.9	OTHER MISCELLANEOUS EXP	5,000.00	113.97	2%	4,886.03
77 - Cap Outlay	7743	OFFICE EQUIPMENT	2,000.00		0%	2,000.00
77 - Cap Outlay	7744	FURNITURE & FIXTURES	2,500.00		0%	2,500.00
77 - Cap Outlay	7746	COMPUTER EQUIPMENT	8,000.00	3,300.00	41%	4,700.00
77 - Cap Outlay	7748	VIDEO & AUDIO EQUIPMENT	2,000.00		0%	2,000.00
<b>TOTAL Office of Inspector General</b>			<b>1,656,089.38</b>	<b>1,107,234.53</b>	<b>67%</b>	<b>543,166.90</b>

## Peer Review Opinion





**Association of Inspectors General**  
**524 West 59<sup>th</sup> Street, 3532N**  
**New York, New York 10018**

September 17, 2024

Kim Raines Chatelain  
Inspector General  
Jefferson Parish Office of Inspector General  
990 N Corporate Dr., Suite 300  
Jefferson, Louisiana 70123

Dear Inspector General Chatelain,

The Association of Inspectors General (AIG) performed a Peer Review of the Jefferson Parish Office of Inspector General (JPOIG) Audit Division (AD) and Investigations Division (ID) at your request. The Peer Review Team (Team) evaluated the work of these two Divisions covering the last three years (January 1, 2021 through December 31, 2023). The Team performed the review in your office located at 990 Corporate Dr., Suite 300, Jefferson, Louisiana 70123. The Peer Review assessed the work of both Divisions for compliance with the AIG Principles and Standards for Offices of Inspector General (Green Book) and the International Standards for the Professional Practice of Internal Auditing (Red Book) issued by The Institute of Internal Auditors (IIA). These standards are consistent with the qualitative standards under which your office's Divisions have operated throughout the review period.

The three-person Peer Review Team consisted of the following individuals:

Team Leader	Edyth D. Porter-Stanley – Forensic Auditor City of Detroit Office of Inspector General
ID Review	Flora Miller – Regional Investigator / Accreditation Manager Florida Department of Children and Families Office of Inspector General
AD Review	Karen Mullen – Quality Control Manager Office of Inspector General Texas Health and Human Services Commission

On behalf of the Team, I am pleased to advise that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications on our opinion.



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.

The remainder of this letter sets forth the purpose, scope, and methodology of the Peer Review.

## **Purpose**

The Team conducted an independent, qualitative review of the operations of the AD and ID Divisions of JPOIG, focusing on compliance with agreed-upon standards.

## **Scope**

The Peer Review covered AD and ID operations, resulting work products, and related file materials chosen from closed audits and investigations between January 1, 2021 and December 31, 2023 for both Divisions. The Peer Review's scope also covered the Divisions' compliance with their relevant policy and process manuals and procedural guides; staff qualifications; and professional training requirements. Lastly, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and JPOIG's relationship and communications with outside agencies. For this last step, the Peer Review Team met with external stakeholders with whom JPOIG frequently works, or who are the recipients of JPOIG work products.

## **Method**

The Peer Review Team generally followed the Peer Review/Qualitative Assessment Review Checklists for AD and ID. These Checklists are based on the AIG and IIA Quality Standards. The Team also called upon their own professional experience as senior managers of various Offices of Inspectors General and through their knowledge of and familiarity with best practices within the Inspector General community.

Prior to the actual on-site review, the Team requested information from both AD and ID, including but not limited to policy and procedures manuals, closed case logs, a list of issued reports, and a list of external stakeholders. The Team used this information to select the work products and related case materials that were ultimately reviewed.

Prior to our arrival, the Peer Review Team Leader provided information to you and your executive leadership through e-mail communication, through which we explained the Peer Review scope, methodology, limitations, and proposed schedule. Upon our arrival on September 16, 2024, we delivered our request for sample review materials. During our review, the Peer Reviewers conducted their fieldwork through examination of the selected case files. Peer Reviewers also interviewed AD and ID staff as well as the Information Technology/Data Analyst, and Administrative Assistant.

The Team also reviewed the personnel files of current AD and ID employees and reviewed their Training and Continuing Education files, personnel files, and all relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

Team members also met with you and members of your executive leadership to gauge their involvement and interaction with AD and ID.

- Erica Smith, Deputy Inspector General – Audit Division
- Jeffrey Adolph, Deputy Inspector General – Investigations Division

The Team conducted all interviews in confidence and without any limitation on scope or time. Reviewers requested follow-up interviews and explanations, as well as any supplemental documentation, and JPOIG staff graciously accommodated the Team.

The Peer Review Team also chose several external stakeholders to interview.<sup>1</sup> Meetings were arranged between the Peer Reviewers and the external stakeholders for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included representatives from the:

- Jefferson Parish Ethics and Compliance Commission, and
- Jefferson Parish Council's Office

Finally, the Team held an exit conference with you and your executive leadership on September 17, 2024, during which time the Team shared its conclusion that the two Divisions fully met respective AIG and IIA standards. Team members provided you with our observations and opinions gathered during the review. We held separate exit conferences with the DIGs of each Division. During each of these exit conferences, Peer Review Team members elaborated on the observations made during the review. In each of the exit conferences, Team members provided several observations that did not limit or qualify the opinion of the Peer Review but were shared with you and your leadership team as possible areas of consideration going forward. Throughout the week, we had productive discussions with JPOIG members (from leadership to professional staff) regarding their experiences.

As noted above, it is the unanimous conclusion of the Peer Review Team that both AD and ID met all current and relevant AIG or IIA standards for the review period.

On behalf of the AIG, I want to thank you for the confidence placed in the Association by requesting that we conduct this review. On behalf of the Peer Review Team, we would like to acknowledge and thank Inspector General Kim Raines Chatelain, Deputy Inspector General - Audit Erica Smith and Deputy Inspector General - Investigations Jeffrey Adolph

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<sup>1</sup> It is noted that the Team selected a several external Stakeholders for interviews; however, due to Hurricane Francine storm pre- and post-operation availability, only three Stakeholders were interviewed while on-site.

Inspector General Kim Raines Chatelain  
Peer Review Opinion Letter  
September 17, 2024

for all their efforts in the coordination and planning of this event and for ensuring that we were provided with the necessary records and tools for a thorough and smooth review. Lastly, on behalf of the Team, we would like to recognize that in all our interactions with your staff, we were shown the respect and cooperation that is the hallmark of a professional staff truly interested in a full and open review of their work. At the same time, this has been a learning experience for each member of the Peer Review Team, for which we wish to convey our sincerest thanks.

Please feel free to contact me or any member of the Peer Review Team if you have any questions.

Yours truly,

A handwritten signature in black ink that reads "Edyth Porter-Stanley - OIG". The signature is written in a cursive, flowing style.

Edyth D. Porter-Stanley, Team Leader, AIG Peer Review for Jefferson Parish Office of Inspector General, September 2024  
Peer Review Committee, Association of Inspectors General

cc:

Flora Miller, Team Member, AIG Peer Review for Jefferson Parish Office of Inspector General, September 2024

Karen Mullen, Team Member, AIG Peer Review for Jefferson Parish Office of Inspector General, September 2024

William Fletcher, AIG President

Michael Castrilli, AIG Executive Director

Jodie Stickney, AIG Project Coordinator





# ASSOCIATION OF INSPECTORS GENERAL

*Advancing Professionalism, Accountability & Integrity*

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**S. WILLIAM FLETCHER**  
**PRESIDENT**

**MICHAEL CASTRILLI**  
**EXECUTIVE DIRECTOR**

November 5, 2024

Kim Raines Chatelain, Esq., CIG  
Inspector General  
Jefferson Parish Office of Inspector General  
990 N Corporate Dr., Suite 300  
Jefferson, Louisiana 70123

Dear Inspector General Chatelain:

On behalf of the Association of Inspectors General (AIG) Peer Review Team (Team), I am writing to share with you some observations we made during our onsite Peer Review of the Jefferson Parish Office of Inspector General (JPOIG) Audit Division (AD) and Investigations Division (ID). The onsite review was conducted from September 16, 2024, to September 17, 2024. The Team was invited to conduct a Peer Review of both your organization's Divisions. The Team unanimously concluded that both AD and ID complied with the AIG Principles and Standards for Offices of Inspector General (Green Book) and the International Standards for the Professional Practice of Internal Auditing (Red Book) issued by The Institute of Internal Auditors (IIA). An earlier letter dated September 17, 2024, provided this unqualified opinion. The purpose of the present letter is to provide the comments shared with you and your executive staff during the exit conference that took place on September 17, 2024.

On September 17, 2024, the Team met with you and your executive leadership. We provided you with our general conclusion regarding compliance and noted several areas of distinction and consideration regarding the two divisions. We met separately with your respective Deputy Inspectors General (DIG). In general, the same comments were shared in those, although more operational detail and operating considerations may have been provided to assist your executive team with their functional responsibilities.

The remainder of this letter will address division-specific areas of distinction and consideration. These comments are based on the direct observations of the Team members assigned to review the office; Team interviews with external stakeholders; interviews with office staff, including interviews with the DIGs of each division; case file

reviews; review of division-specific administrative and operating materials; and the professional judgment and experience of the Peer Reviewers. Once again, nothing in this management letter diminishes the Team's unanimous conclusion that both AD and ID met their respective standards for the periods under review.

### **Overall – Areas of Distinction**

- **External Stakeholders:** Prior to the Team's arrival, JPOIG provided a list of stakeholders that frequently work with or are the recipients of JPOIG work products. The Team randomly selected six individuals for interview.<sup>1</sup> During the Team's interviews, stakeholders were highly complementary of the current work being performed by JPOIG. Some of the descriptors included "professional," "passionate," "high standards," "impressive," "partnership," "responsive" and "knowledgeable."
- **Staff Qualifications:** The Team found JPOIG staff to be highly qualified individuals that collectively possessed a variety of professional experiences that enable them to perform their assigned duties in a professional and competent manner.

### **Overall – Areas of Consideration**

- **Access to Records:** JPOIG has experienced challenges related to unrestricted access to records deemed necessary to perform audits and investigations. Currently, JPOIG record requests go through the Parish attorney for review and potential redaction; however, this methodology results in a potential external impairment to their independence. When information is excluded by an external party from the JPOIG review, it further restricts their ability to reach a fully informed conclusion. While there is no information to suggest that records are being withheld or redacted for dishonest reasons, JPOIG should be the entity responsible for determining what records or information is necessary for their audit or investigation, not the Parish. To accomplish this, JPOIG should have unfettered access to Parish records. As with most OIGs throughout the nation, unfettered access would still obligate JPOIG to protect any confidential records from public release pursuant to the law.

Pursuant to the AIG Green Book (July 1, 2024), external impairments may exist when:

*Factors external to the OIG can restrict the efforts or interfere with the OIG's ability to form independent and objective opinions and conclusions. For example, the OIG's work could be adversely affected, and the OIG would not have complete freedom to make an independent and objective judgment under the following conditions:*

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<sup>1</sup> It is noted that due to post-hurricane efforts occurring at the same time as the Team's arrival, three of the six selected stakeholders were not available.

3. *Interference or undue influence in the OIG's selection of what is to be examined, determination of scope and timing of work or approach to be used, the appropriate content of any resulting report, or resolution of audit findings.*
  5. *Interference with OIG access to documents or individuals necessary to perform OIG work.*
- **Policy Manual:** AD and ID should be commended for focusing on re-writing policy manuals to conform with current office practices; however, because the Divisions have also concentrated their efforts to complete and/or release work products, the written policy manuals have remained in draft format for a period of time. AD and ID should prioritize finalizing both Division policy manuals as soon as possible. The finalized manual should be distributed to, and acknowledged by, staff to ensure their understanding of their responsibilities. Policies should address outcomes while procedures should address practice.

#### **Audit Division – Areas of Distinction**

- **Indexing and Audit Processes:** During the Peer Review cycle, JPOIG transitioned from the Red Book to the Generally Accepted Government Auditing Standards (GAGAS) promulgated by the Government Accountability Office (GAO), more commonly referred to as “the Yellow Book.” As such, AD initiated an indexing system and process that is in compliance with the Yellow Book. The new indexing system is logical and easy to follow, resulting in clear and concise audit files.
- **Audit Documentation:** Audit files were well-organized and supported conclusions identified in the final reports selected for review by the Team. Audit documentation included newly developed workpaper templates, which ensure consistency throughout audit projects. During our interviews with audit staff, they stated an appreciation for the templates as well as the new indexing system.

#### **Audit Division – Areas of Consideration**

- **Electronic Workpaper System (EWP):** AD currently uses a cloud-based network drive to store audit files; however, this could result in shared files being accidentally removed or changed without any audit trail. Where feasible, JPOIG should identify and procure an EWP system. EWPs restrict access to audit documentation based on user security levels, such as only allowing the DIG to make changes to a closed file, restrict access to other divisions, etc. EWP systems also increase efficiency in processes that are currently relegated to manual entry such as signatures, workpapers, audit logs, supervisory reviews, quality control, etc.

- **Focus on Waste, Fraud, Abuse, and Illegal Acts:** Although AD reports conveyed the need for better accountability of Parish government, its departments, agencies, etc., AD reports did not consistently specify waste, fraud, or illegal actions as the reason for, or result of, the conditions noted during the audits. Specifying the existence of waste, fraud, and illegal acts in AD reports will assist in clarifying JPOIG jurisdiction to make recommendations regarding the subject matter.

#### **Investigations Division – Areas of Distinction**

- **Investigative Plan (IP):** The Team selected closed investigative files that were initiated during prior peer review periods; however, evidence of completed, written IPs were not located. As part of the policy re-writing process, ID had already implemented a detailed Template that includes all required elements and staff interviews confirmed its use. IPs are reviewed by both the DIG and IG for approval prior to investigation initiation to ensure timeliness, scope, etc.
- **Weekly Investigation Updates:** ID utilize an electronic investigation system, Case Management System (CMS) to track all investigative activities. Staff are required to provide weekly updates consisting of their investigative efforts that are reviewed by both the DIG and IG. This ongoing process ensures the IG and DIG stay informed as to all case activities such as progression, issues, instructions, etc.

#### **Investigations Division – Areas of Consideration**

- **Updates to Investigative Plans:** Although the Team noted substantial positive improvement to the documented IP itself, it was noted that significant changes to the IP did not always immediately involve the DIG or IG. The IP is an ongoing document that should be adjusted when significant events occur in an investigation such as adding or removing subjects, adding or removing allegations, etc. These significant events should include notification to the DIG and/or IG, and documented approval by the DIG and/or IG, to ensure that staff are not adding unnecessary elements to their investigations.
- **Complaint Review:** Complaints received by JPOIG are reviewed by investigative staff to determine if the information provided by the complainant merits a full investigation. This complaint review process can involve initial interviews, document gathering, assessments, etc. The current process does not have a defined timeline for when the review should be completed, which can result in the disposition of a complaint review being unnecessarily extended due to priority investigations, workload, etc. ID should implement required timelines for the complaint review process to ensure disposition decisions are timely.
- **Evidence / Case Supporting Documentation:** The Team noted that ID files were generally well-organized and their reports refer to supporting case evidence for

conclusions in their reports. However, evidence and/or case supporting documentation maintained in the file did not clearly establish the relationship to portions used in the report. For instance, in one of the cases sampled, the case file contained a substantial number of e-mails; however, none were marked as the specific e-mails referred to in the report, thus making data reviews more cumbersome. ID should establish policies and procedures to ensure evidence and/or case supporting documents used to support their conclusions in ID reports are clearly separated from the evidence / case supporting documents in their entirety. For example: If 100 e-mails were reviewed and only 25 e-mails were used to form a conclusion, the case file documentation should clearly delineate that so that a reviewer could form that same conclusion without having to review all 100 e-mails.

- **Interviewee Role:** ID staff are commended for using an interview preamble form which ensure ID staff provide interviewees with consistent information regarding the rights afforded those being interviewed. Because ID staff conduct interviews of individuals throughout various stages of a complaint review or investigation, the interview preamble form should be updated as follows:
  - Interviewees should be specifically advised as to the reason for the interview, whether it is part of a complaint review or an investigation.
  - Under the complaint review process, all interviewees should be advised that the interview is only to establish whether a full investigation will be initiated and what the interviewee's role is in this complaint review process.
  - If an investigation is being conducted, the interviewee should be specifically advised as to their role in the interview, whether as a witness or as a subject.

Lastly, we would like to commend you on leading an admirable organization. The dedication and effort necessary for a staff of your limited size to provide oversight for the governmental operations based on your office's jurisdiction and responsibility are admirable among local government IG offices. Your office is experiencing a formidable transition, and as Peer Reviewers, we had an insightful learning experience. We hope that you find our comments helpful, and we look forward to continuing to support your organization's needs in the future.

Please feel free to contact me or any member of the Peer Review Team if you have any questions.

Inspector General Kim Raines Chatelain  
Peer Review Opinion Letter  
November 5, 2024

Yours truly,

*Edyth Porter-Stanley - OIG*

Edyth D. Porter-Stanley, Team Leader, AIG Peer Review for Jefferson Parish Office of  
Inspector General, September 2024  
Peer Review Committee, Association of Inspectors General

cc:

Flora Miller, Team Member, AIG Peer Review for Jefferson Parish Office of Inspector General, September  
2024

AIG Peer Review Committee, Chair

Karen Mullen, Team Member, AIG Peer Review for Jefferson Parish Office of Inspector General,  
September 2024

Will Fletcher, President, Association of Inspectors General

Michael Castrilli, Executive Director, Association of Inspectors General

Jodie Stickney, Project Coordinator, Association of Inspectors General



# Attachment C

## 2025 Annual Work Plan





# 2025 ANNUAL WORK PLAN OVERVIEW

*August 30, 2024*

According to Parish ordinance, the Jefferson Parish Office of Inspector General (JPOIG) must present an annual work plan for the next calendar year by September 1st. The plan should 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 2025 based upon a risk assessment. Our work plan is implemented through audits, evaluations, and inspections. Our goal is to focus on areas that would most benefit Parish government and the public. On-going projects, which will be completed in 2024, are included for context and reference.



## AUDIT PROJECTS

### 2024 Ongoing Audits

#### East Bank Consolidated Fire Department #2023-0006

An audit to examine the nature and extent of sick leave usage.

### 2025 Planned Audits

#### East Bank Consolidated Fire Department

An audit to examine the nature and extent of secondary employment among firefighters to determine compliance with policies and laws.

#### Hospital Service District No. 1

An audit to determine if proceeds from the lease of West Jefferson Medical Center expended by the Parish complies with applicable laws and regulations.

#### Procurement & Contracting

An audit to determine if the Parish is receiving goods and services required in its contracts.

## EVALUATION AND INSPECTION PROJECTS

### 2024 Ongoing Evaluations and Inspections

#### Hospital Service District No. 1 #2024-0002

An evaluation to determine whether capital improvements were made to West Jefferson Medical Center pursuant to the lease agreement with the Parish.

#### Third-Party Inspections #2023-0009

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

#### Personnel - Hiring Practices #2022-0020

An evaluation of the Personnel's ability to recruit qualified candidates for employment.

### 2025 Planned Evaluations and Inspections

#### Personnel - Testing Procedures

An evaluation of the Personnel's testing procedures to determine whether testing procedures are appropriately designed to test needed qualifications of candidates.

#### Monitoring Council Discretionary Funds

A transparency initiative to capture Council discretionary spending.

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2025

# ANNUAL WORK PLAN



**Jefferson Parish  
Office of Inspector General**

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# MESSAGE FROM INSPECTOR GENERAL

I am delighted to introduce the 2025 Annual Work Plan of the Jefferson Parish Office of Inspector General (JPOIG). Our plan outlines current and upcoming audit and evaluation projects that correspond with our yearly risk assessment. It also gives an overview of our duties, structure, and risk assessment process, aiming to promote a culture of shared accountability and transparency with leaders, stakeholders, and Jefferson Parish residents.



To prepare our annual work plan, we engage with Parish officials, directors, employees, and external stakeholders to understand their concerns about Parish government. Drawing from our gained knowledge and understanding of Parish government, we crafted our 2025 work plan. This year, we adopted a new approach to risk assessment which began by categorizing departments based on revenue sources and functions. Following this, we applied risk criteria unique to the revenue stream and function. This targeted approach allowed us to assess and score only relevant risks. As always, our objective is to identify existing risks, develop projects to mitigate them, and enhance efficiency to prevent future issues.

While not part of the Annual Work Plan due to their confidential nature, we remain committed to investigating fraud, waste, and abuse by allocating necessary resources.

Our measure of success is change. Our vision is to be a resource, a motivation, and an agent for positive and sustainable transformations within Parish government. As we kick off the implementation of our 2025 Annual Work Plan, we are enthusiastic about the transparency and progress it promises.

Lastly, I extend my deepest appreciation to the dedicated JPOIG team, whose unwavering commitment drives the office's mission. I am immensely proud of our team of professionals whose collaborative spirit and determination are reflected in the 2025 Annual Work Plan.

Warm regards,

A handwritten signature in black ink, appearing to read 'Kim Raines Chatelain'.

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 2025 based upon a risk assessment. Our work plan is implemented through audits, evaluations, and inspections. Our goal is to focus on areas that would most benefit Parish government and the public. On-going projects, which will be completed in 2024, are included for context and reference.





# OUR RESPONSIBILITY

Our office was established by the Parish Charter §4.09. It provides that the JPOIG shall provide a full-time program of investigations, audits, inspections, and performance reviews 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 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 2025, 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-two (42) 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-eight (28) 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 ORGANIZATION

Our organization is lean because resources are limited, but we remain 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, audits, 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 assess 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.



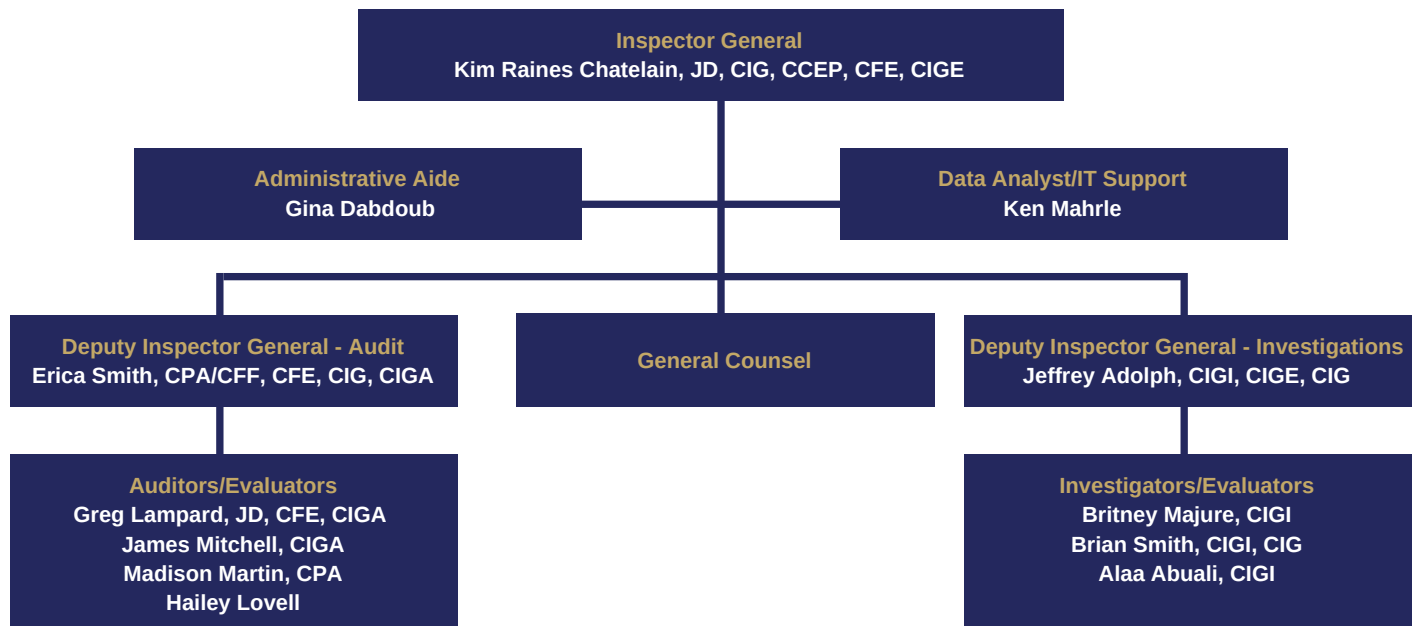


# OUR ORGANIZATION

**Evaluations** fall under the shared leadership and supervision of both Deputy Inspector Generals. 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 reports are objective and 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 Risk Universe.** The risk universe was defined to be 150 departments and functions within Parish government. The universe was developed using the Parish's 2024 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**

**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 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 2025 Work Plan.

# RISK ASSESSMENT

## Risk Criteria

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.

### *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 in order 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; 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 the contract.
Management Risk	The risk that the Parish has inexperienced management or lacks supervision (e.g. significant turnover due to an election; 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 and 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 JPOIG.

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

### General Revenue

- Parish Council
- Parish President
- Property Maintenance

### Other Parish Entities

- District Courts
- Parish Courts and Constables

### Special Revenue - Culture & Health

- Playgrounds
- Lafreniere Park
- Animal Shelter

### 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

### Special Revenue - Public Safety

- EB Consolidated Fire
- Fire Districts
- Juvenile Services

### Special Revenue - Public Works

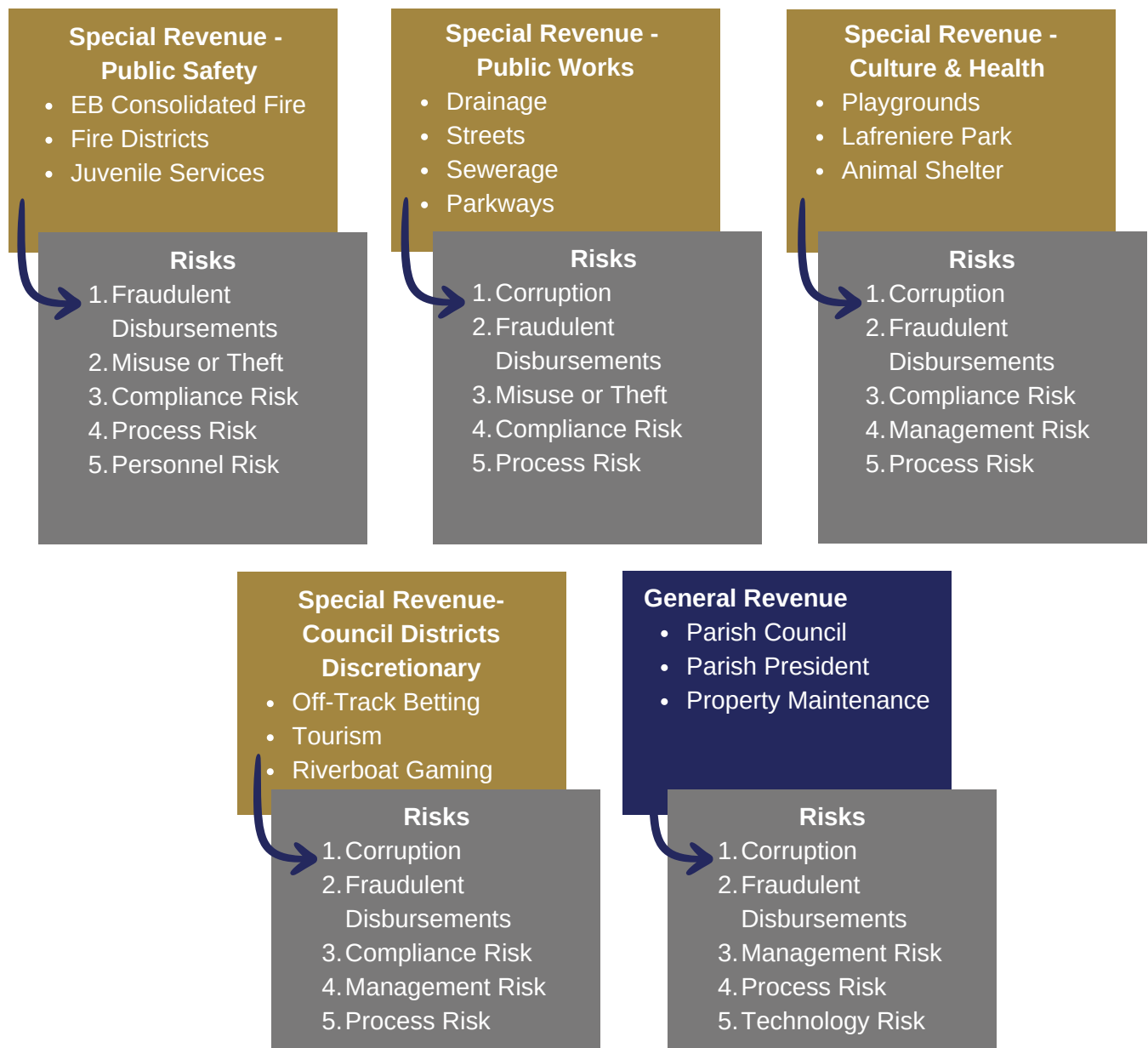
- Drainage
- Streets
- Sewerage
- Parkways



# 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 Bonnabel 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.



# AUDIT PROJECTS

## 2024 Ongoing Audits

### East Bank Consolidated Fire Department #2023-0006

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.



## 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.

### Procurement & Contracting

Estimated completion date of 12/31/2025.

An audit to determine if the Parish is receiving the goods and services required in its contracts with a particular focus on contracts procured through a Request for Proposal and Cooperative Endeavor Agreements.



# EVALUATION AND INSPECTION PROJECTS

## 2024 Ongoing Evaluations and Inspections

### Hospital Service District No. 1 #2024-0002

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 the terms of the contract.

### Third-Party Inspections #2023-0009

Estimated completion date of 12/31/2024.

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

### Personnel - Hiring Practices #2022-0020

Estimated completion date of 12/31/2024.

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



## 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.

# 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.



**Report Fraud,  
Waste, or  
Abuse**



Hotline: (504) 528-4444

Online: [www.jpoig.net](http://www.jpoig.net)

Email: [info@jpoig.net](mailto:info@jpoig.net)

In person: 990 N. Corporate Dr., Ste. 300  
Jefferson, LA 70123

# QUALITY ASSURANCE

All projects undertaken by the JPOIG follow best management practices, which are the cornerstone of a quality assurance and enhancement initiative. These practices include partnering with management, monitoring staff performance, fostering professional development, engaging in internal quality assurance reviews, and receiving external quality assurance reviews.

As part of the internal quality assurance effort, the JPOIG:

- Reviews professional standards
- Implements internal policies and procedures
- Engages in various training and development activities
- Enhances techniques, tools, and technology consistently
- Maintains appropriate supervision

The JPOIG also conducts internal quality reviews to ensure the completeness of supporting documentation and adherence to professional standards.

External peer reviews are also conducted to ensure alignment with professional standards. Annually, the JPOIG receives a peer review from the Quality Assurance and Review Committee. Every three years, the JPOIG undergoes a peer review by the Association of Inspectors General (AIG) based on the Principles and Standards for Offices of Inspectors General and the International Professional Practices Framework established by the Institute of Internal Auditors (IIA) Standards.

In May 2024, the Quality Assurance and Review Committee (QARC) completed their evaluation of the JPOIG. The QARC wrote:

the Review Committee unanimously agrees once again that Inspector General Kim Chatelain and her very capable, highly qualified staff, continue their thorough, ethical, and effective manner in arriving at and presenting the results of their investigations, positions, recommendations and monitoring reports with the primary goals of providing objective and diligent oversight...

In September 2024, the AIG will conduct the JPOIG's triennial peer review of the JPOIG.



# Connect with us



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## History of JPOIG



# Jefferson Parish Office of Inspector General



2010

## Parish Officials Resigned Under Federal Investigation

Between January and March, the Parish President, the Parish Attorney, and the Chief Administrative Officer resigned under pending federal investigation involving conspiracy to commit bribery, wire fraud, and theft. Later, they pleaded guilty and/or were convicted.

## Advisory Committee for Office of Inspector General Created

The Parish Council passed Resolution 113859 and established the Advisory Committee for the Establishment of an Office of Inspector General. State law was amended to support establishing an office in Jefferson Parish. In September, the Committee recommended establishing an office with the **broadest authority** possible to investigate.

2011

## Ordinance to Establish Office of Inspector General Passed

The Parish Council passed Ordinance 24011 and established the Office of Inspector General with broad power and authority to provide increased accountability of parish government. The ordinance also established the Ethics and Compliance Commission to appoint the Inspector General and to adjudicate violations of the local code of ethics.

## Voters Approved Office of Inspector General and Dedicated Funding

Voters approved amendments to the Parish Charter to establish an Office of Inspector General and an Ethics and Compliance Commission. Voters also approved a dedicated millage to fund these functions.

## Inspector General Appointed

The Ethics and Compliance Commission appointed the first Inspector General for Jefferson Parish. The Office of Inspector General published its first report in September 2013, an investigation into the privatization of the Parish's two hospitals.

2013-present

## Inspector General Authority Limited

The Inspector General's access to Parish emails was temporarily denied in December 2013. The Inspector General ordinance was amended to permanently **limit access** to all Parish records and subject access to the Parish Attorney in December 2019. Voters renewed the dedicated millage in November 2020. The Inspector General continues reporting upon fraud, waste, and abuse to Parish citizens today.



**REPORT  
OF THE  
ADVISORY COMMITTEE FOR THE  
ESTABLISHMENT OF AN OFFICE OF  
INSPECTOR GENERAL  
TO THE  
JEFFERSON PARISH COUNCIL**



**Presented to the  
Jefferson Parish Council  
on  
September 22, 2010**

**REPORT**  
**OF THE**  
**ADVISORY COMMITTEE FOR THE**  
**ESTABLISHMENT OF AN OFFICE OF**  
**INSPECTOR GENERAL**  
**TO THE**  
**JEFFERSON PARISH COUNCIL**



**Presented to the**  
**Jefferson Parish Council**  
**on**  
**September 22, 2010.**

## **BACKGROUND INFORMATION**

The Advisory Committee for the Establishment of an Office of Inspector General (hereinafter, the "Committee" or the "OIG Committee") was established by the Jefferson Parish Council by the adoption of Resolution No. 113859 on January 27, 2010. The members of the committee, as named in Resolution No. 113859 or as nominated by the organizations designated in said resolution, are as follows:

- **Tom Meyer**, representing the Jefferson Chamber of Commerce (serving as OIG Committee Chairman);
- **Rafael Goyeneche**, representing the Metropolitan Crime Commission;
- **Janet Howard**, representing the Bureau of Governmental Research;
- **Reginald "Ric" Smith, Jr.**, representing the Jefferson Business Council.
- **Alton Wilson**, representing the East Jefferson Civic Coalition;
- **Landry Camardelle, Jr.**, representing the West Jefferson Civic Coalition;
- **Alan Gandolfi**, Director of the Jefferson Parish Council's Office of Research and Budget Analysis; and
- **Louis Gruntz**, Deputy Parish Attorney for Jefferson Parish.

Under Section 2 of Resolution No. 113859, the Council charged the Committee to meet as needed to discuss, research, analyze and to make recommendations to the Jefferson Parish Council as to 1) the feasibility and desirability of the creation of an Office of Inspector General for Jefferson Parish; 2) the nature, duties, responsibilities, function, powers and authority needed for an Office of Inspector General for Jefferson Parish to be most effective in identifying and correcting possible ethical and/or legal violations committed by Parish employees; 3) the level of independence of the Office of Inspector General from other governmental entities desired and/or needed to allow said office to operate most effectively to investigate, identify, report on and take corrective actions for any possible ethical or legal violations that said office may uncover; 4) the desirability and/or need for an independent source of revenue for the operations and functions of an Office of Inspector General to allow said

office to function independently from other governmental agencies which may be subject to the office's scrutiny; and 5) recommended ways to legally ensure the independent operations and funding of the Office of Inspector General. Section 3 of the resolution stated that, in its study and report to the Council on these matters, the Committee may review and consider the legal framework and experiences of other governmental agencies in Louisiana or in other jurisdictions which have an Office of Inspector General or which have an office with functions and purposes similar to that of an Inspector General.

The OIG Committee met to discuss these matters in meetings open to the public on the following days in 2010: March 25<sup>th</sup>, April 22<sup>nd</sup>, May 5<sup>th</sup>, May 20<sup>th</sup>, June 3<sup>rd</sup>, June 17<sup>th</sup>, July 1<sup>st</sup>, July 15<sup>th</sup>, July 29<sup>th</sup>, August 12<sup>th</sup> and September 9<sup>th</sup>. In addition, most of the members of the OIG Committee attended a seminar hosted by the Bureau of Governmental Research on June 24, 2010, concerning the establishment of an Inspector General's office in Jefferson Parish, at which seminar the Inspectors General of Philadelphia and New Orleans gave presentations. The Committee also hosted two forums to receive public input and comments in the preparation of this report when it was still in proposed draft form. These forums were held on August 23, 2010 in the east bank Jefferson Parish Council chambers in the Joseph S. Yenni Building in Jefferson Louisiana, and on August 24, 2010 in the west bank Jefferson Parish Council chambers in the Parish's General Government Building in Gretna, Louisiana.

The following constitutes the report of the Advisory Committee for the Establishment of an Office of Inspector General presented to the Jefferson Parish Council on September 22, 2010. The report addresses in order each of the areas of concern about which the Council requested the Committee to make recommendations in Section 2 of Resolution No. 113859. The members of the Committee wish to state that the Committee is willing to reconvene to further discuss any aspects of this report should the Council desire any further input from the Committee on the matters discussed herein.



**1. THE FEASIBILITY AND DESIRABILITY OF THE  
CREATION OF AN OFFICE OF INSPECTOR GENERAL  
FOR JEFFERSON PARISH.**

The OIG Committee at its second meeting voted affirmatively on the issue of the desirability of establishing an Office of Inspector General for Jefferson Parish. The Committee at that time deferred consideration of the issue of the feasibility of establishing an Office of Inspector General based upon the identification of an adequate independent funding source for the operations of the office, an issue that will be addressed in greater detail elsewhere in this report. At the outset of its meetings and discussions, however, the OIG Committee did agree that the establishment of an Inspector General's Office is a desirable goal and recommends such establishment to the Council if the issue of funding for the office is resolved.

The recent investigations into and discoveries of possible ethical violations at some of the highest levels of government in Jefferson Parish, the very problems that prompted the Council to create this Committee, have raised much concern in the community about the inner workings of Parish government. To address these concerns, the Jefferson Parish Council and interim Parish President have reestablished the Department of Internal Audit and have established a Department of Governmental and Ethics Compliance and a Governmental Ethics and Compliance and Audit Committee. For reasons discussed in more detail below, the establishment of an independent Office of Inspector General would go even further towards addressing the public's concerns and would ensure that everything that can be done is being done for the continued legal, ethical and efficient operation of Jefferson Parish's government.

**2) THE NATURE, DUTIES, RESPONSIBILITIES, FUNCTION, POWERS AND AUTHORITY NEEDED FOR AN OFFICE OF INSPECTOR GENERAL FOR JEFFERSON PARISH TO BE MOST EFFECTIVE IN IDENTIFYING AND CORRECTING POSSIBLE ETHICAL AND/OR LEGAL VIOLATIONS COMMITTED BY PARISH EMPLOYEES.**

In its review of the powers and authority granted to Inspectors General in other jurisdictions, the Committee came to the conclusion that the Inspector General for Jefferson Parish, in order for that office to be most effective, should be granted the broadest authority possible to investigate possible ethical and/or legal violations committed by Parish public servants.

In its last session, the Louisiana Legislature, as requested by the Jefferson Parish Council, amended L.R.S. 33:9611, et seq., with regard to ethics administration by local entities to authorize Jefferson Parish to establish local ethics entities, including but not limited to an ethics review board or office of inspector general, or both; to designate the local ethics entity, ethics review board, or office of inspector general as a law enforcement agency; and to confer upon the local ethics entity, ethics review board, or office of inspector general all investigative powers and privileges appurtenant to a law enforcement agency under state law, which shall include access to computer systems, information maintained for the use of law enforcement personnel, and any information contained in the criminal history record and identification file of the Louisiana Bureau of Criminal Identification and Information. The amended state law also gives a local ethics entity, ethics review board, or office of inspector general established by Jefferson Parish the authority to examine, review, audit, inspect, and investigate the records, books, reports, documents, papers, correspondence, accounts, audits, inspections, reviews, recommendations, plans, films, tapes, pictures, computer hard drives, software data, hardware data, e-mails, instant messages, text messages, and any other data and material relevant to any matter under audit, investigation, inspection, or

performance review of all entities of the local governmental subdivision or entities receiving funds through or for the benefit the local governmental subdivision. The state law goes on to state that these entities shall include but not be limited to every municipal local governmental subdivision officer, employee, elected official, department, agency, board, commission, public benefit corporation, quasi-public agency or body, contractor, subcontractor, licensee of the governmental subdivision, and every applicant for certification of eligibility for a municipal contract or program. These entities also include all local governmental subdivision governing authorities, all districts, boards, and commissions created by local governmental subdivision governing authorities either independently or in conjunction with other units of government, and all independently elected parish public officials whose offices receive funds from the Parish.

The Committee recommends that the Office of Inspector General for Jefferson Parish be endowed with all of the powers and authority under state law as cited above. This would 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.

While the Committee endorses the widest possible grant of authority to the Inspector General, the Committee had questions as to the extent of the Inspector General's authority under state law over governmental offices and branches of local government that do not fall under the authority of the Jefferson Parish Council, the Parish's governing authority, under the Parish's home rule charter. It is certain that state law gives an Office of Inspector General established by Jefferson Parish the authority to investigate the Parish's elected officials (Council members and Parish President) as well as the Parish's employees and the employees of the various special districts, agencies and

divisions of the Parish. State law also authorizes a locally-established Inspector General to investigate "all independently elected parish public officials whose offices receive funds from the Parish". However, several Committee members had questions as to the extent of the authority, if any, which these laws would grant to an Office of Inspector General established by Jefferson Parish to investigate local governmental authorities, such as the Sheriff, School Board, District Attorney, Assessor, et al., which are not governed by Jefferson Parish's home rule charter.

In order to resolve the issue of the extent of authority which a Jefferson Parish Office of Inspector General may exercise over these entities, the Committee has requested that the Jefferson Parish Council seek an opinion from the Louisiana Attorney General on this matter. By the adoption of Resolution No. 114969 on July 23, 2010, the Council has complied with the Committee's request. The Committee recommends that the Office of Inspector General, if established, be granted authority to the greatest extent that is allowed under state law in accordance with the Attorney General's opinion when rendered. The discussion in Section 4 of this report below regarding the amount needed to adequately fund an Inspector General's Office will include recommendations that may change depending upon the substance of that opinion.

While the Council did not specifically request the OIG Committee to investigate and make recommendations as to the Inspector General's function as a monitor of efficiency in governmental operations, the Committee wishes to recommend that the Inspector General for Jefferson Parish be charged with and given the authority to investigate and make recommendations to improve the effectiveness and efficiency of Parish governmental operations. The Committee, in its discussions with Inspectors General in other jurisdictions and its inquiries into the operations of other such offices, has concluded that the Inspector General's role as a watchdog over governmental operations can be of

significant benefit in the improvement of efficiency in government. By investigating and making recommendations improve governmental operations, an Inspector General can save the Parish money and return many dollars to the public fisc that otherwise would be wasted, perhaps enough to defray much of the costs of the operations of his office.

Furthermore, the Committee wishes to request the Council and Parish President to review the current duties and responsibilities of the existing offices of Internal Auditor and Compliance and Ethics Officer to determine if there are overlaps in the responsibilities of these two positions and the proposed responsibilities of the Office of Inspector General; and to consider, where appropriate, full or partial consolidation of the responsibilities of these two existing positions with the proposed responsibilities of the Office of Inspector General, to promote greater efficiency and cost-savings.

In addition, the Committee recommends that legislation establishing the Office of Inspector General for Jefferson Parish include the following requirements to ensure that the office and its operations meet the highest standards of professional and fiscal responsibility:

- 1) The person filling the position of Inspector General should have a four-year degree from an accredited institute of higher learning and at least five years of experience in any one, or combination, of the following fields: as an Inspector General; as a federal law enforcement officer; as a federal or state court judge; as a licensed attorney with expertise in the areas of audit, investigation of fraud, mismanagement, waste, corruption, abuse of power and/or governmental performance and efficiency; as a senior-level auditor or comptroller; and/or as a supervisor in an Office of Inspector General or an investigative public agency similar to an Office of Inspector General.



- 2) The Inspector General should not be an employee or elected official of Jefferson Parish, and he should not have served in either capacity for a period of not less than five years prior to his employment as Inspector General. The Inspector General should not be a candidate for public office, nor should he participate in the campaign of any elected official or candidate for public office, during his period of service as Inspector General.
- 3) The search for a person to fill the position of Inspector General should be conducted nation-wide.
- 4) The Inspector General should be required to give annual reports to the Council regarding his office's accomplishments in the year prior and his expectations of accomplishment in the upcoming year.
- 5) The operations of the Inspector General's Office should be subject to peer review, conducted by the National Association of Inspectors General, at regular intervals of no less than three years. The costs of these peer reviews should be borne by the Inspector General from the funds budgeted for his office.
- 6) Any unspent amounts of the funds allocated for the operation of the Office of Inspector General remaining at the end of the fiscal year should be credited to the General Fund of the Parish.

**3) THE LEVEL OF INDEPENDENCE OF THE OFFICE OF INSPECTOR GENERAL FROM OTHER GOVERNMENTAL ENTITIES DESIRED AND/OR NEEDED TO ALLOW SAID OFFICE TO OPERATE MOST EFFECTIVELY TO INVESTIGATE, IDENTIFY, REPORT ON AND TAKE CORRECTIVE ACTIONS FOR ANY POSSIBLE ETHICAL OR LEGAL VIOLATIONS THAT SAID OFFICE MAY UNCOVER.**

In its review of the operations of several existing offices of Inspector General in New Orleans and in other jurisdictions, and from the input received from some of these other offices, the members of the OIG Committee saw abundant evidence that the independence of the Office of Inspector General from influence from other governmental officials, offices or entities is crucial to the effectiveness of that office. While there are some examples of Inspectors General who are beholden to an elected official who also run effective operations (the Inspector General of Philadelphia, who operates under the auspices of the mayor of the city, appears to be one such example), it is self-evident that the impartiality of an Inspector General who investigates an agency or official that has the power to hire or fire him or who controls his budget cannot be ensured.

Thus, the Committee recommends that any Office of Inspector General established by and for Jefferson Parish be completely independent from any office or governmental agency that the Inspector General is authorized to investigate. The establishment or abolishment of the Office of Inspector General, the hiring or firing of an individual to fill the office or to hire or fire the office's staff, and the funding of the office should not fall within the purview of any elected official or governmental employee or agency which may be subject to the investigatory authority of the Inspector General. The issue of independent funding for an Office of Inspector General is addressed in more detail in Sections 4 and 5 of this report.

To ensure that the Office of Inspector General could not be dissolved or abolished by any governmental agency which may be subject to investigation by the Inspector General, the Committee recommends that the establishment of the office be mandated under the Jefferson Parish Charter by amendment to the Charter, in a manner similar to the mandates currently under the Charter for the offices of Finance Director, Personnel Director, Parish Attorney and Planning Director. An amendment to the Jefferson Parish Charter mandating the establishment of an Office of Inspector General would require an affirmative vote by the electorate of Jefferson Parish, as would an amendment to the Charter to remove any such mandate from the Charter. An addition to the Charter to require the establishment of an Office of Inspector General would prevent the Council from abolishing the office by the adoption of a simple ordinance. Only the people of Jefferson Parish voting on a proposition to amend the Charter would be able to abolish the Office of Inspector General if the establishment of said office enjoyed the protection afforded by Charter mandate.

Furthermore, to ensure the independence from political control of the person hired to serve as Inspector General, the Committee recommends that the Charter be amended to give a non-political board the authority to hire a qualified person to serve as Inspector General, as well as the power to fire the Inspector General for malfeasance in office or neglect of duties. If the Jefferson Parish Council or Parish President retained the authority to hire and fire the Inspector General, the Inspector General would not have the independence to effectively perform his duties without the possibility of political control over his activities. If the Inspector General were to be appointed by the Parish President and/or Council as is the case for other heads of Parish departments, his effectiveness could be hampered by the public perception of his lack of impartiality even if the Parish President and Council members that the Inspector General may work for are "enlightened" enough to allow him to investigate all areas of government without interference.

Therefore, the Committee recommends the establishment of a board or commission, consisting of members appointed by agencies which are not subject to the investigatory authority of the Inspector General, to employ the Inspector General and to exercise oversight over the Office of Inspector General's operations and activities. This agency should also have the power to remove the Inspector General from office for just causes. The membership of the agency could come from appointments made by various local colleges and universities, similar to the make-up of the Jefferson Parish Personnel Board. The establishment of the board or commission should be mandated by an amendment to the Parish's Charter, to prevent the threat of political control of the board that would be present if the Council or Parish President had the power to abolish the board. The Committee recommends that the members of the board serve staggered five-year terms in order to avoid the lack of focus and neglect of responsibilities that can result from entrenchment of membership on the board.

The Committee further recommends, for the reasons to follow, that this board or commission (hereinafter referred to as the "Governmental Conduct Review Board") be also granted authority to hear and adjudicate all cases of violations of Parish ordinances, policies or procedures which may be uncovered and alleged pursuant to an investigation of the Inspector General.

There is no agency in Parish government which has the authority to investigate and adjudicate such alleged violations for all Parish public servants. The Jefferson Parish Personnel Board is empowered by the Parish's Charter to "[m]ake any investigation it deems desirable concerning personnel management in the parish service and report its findings to the Council through the Parish President." The Jefferson Parish Fire Civil Service Board is similarly empowered with regard to the Parish's Fire Department. In addition, under the Charter, the Jefferson Parish Council may "[m]ake investigations of parish affairs by inquiring into the conduct of any department, office, agency, or special

district of the parish, including the investigation of the accounts, records, and transactions of the department, office, agency, or special district and for these purposes subpoena witnesses, administer oaths, and require the production of books, papers, and other evidence; and any person who fails or refuses to obey any lawful order of the Council shall be guilty of a misdemeanor and shall be punishable in such manner as the Council shall fix by ordinance.” Under these provisions, no agency is clearly empowered to adjudicate violations alleged to have been committed by individual Parish public servants. The Governmental Conduct Review Board would serve as an independent agency to hear and adjudicate violations alleged to have been committed by any and all public servants of the Parish.

The Inspector General would have the option of referring any legal violation by a Parish public servant to the appropriate state or federal prosecutor for prosecution and referring any breach of a state standard of ethical conduct to the Louisiana Board of Ethics for adjudication. However, the Louisiana Board of Ethics will not hear or rule on any case involving an alleged breach of local ethics laws that does not also constitute a breach of state law. In those instances in which an public servant is alleged to be in breach of state ethics law which parallels a local law, the adjudication of the local violation by a local agency would likely result in a more timely and speedy resolution of the matter than would the adjudication of the state violation by the state agency. Furthermore, granting authority to the Governmental Conduct Review Board to hear and adjudicate alleged violations of local ethics provisions by all Parish public servants would eliminate the ambiguities inherent in the Charter’s current provisions as to what agency is empowered to make such determinations and would ensure the most expeditious resolution of such matters possible while still respecting the accused public servant’s right to due process.



**4) THE DESIRABILITY AND/OR NEED FOR AN INDEPENDENT SOURCE OF REVENUE FOR THE OPERATIONS AND FUNCTIONS OF AN OFFICE OF INSPECTOR GENERAL TO ALLOW SAID OFFICE TO FUNCTION INDEPENDENTLY FROM OTHER GOVERNMENTAL AGENCIES WHICH MAY BE SUBJECT TO THE OFFICE'S SCRUTINY.**

As noted elsewhere in this report, the Committee is of the opinion that the identification and securing of an independent and adequate source of revenue for the operations of the Office of Inspector General is critical to the ability of the office to carry out its intended functions. The power to control the budget of the Inspector General is the power to control or even eliminate the office. That power should not be vested in any governmental entity that may itself be the legitimate target of an investigation by the Inspector General.

There are basically two ways to create a dedicated source of revenue for the operations of the Inspector General's office: 1) establish a minimum funding percentage or amount in the Parish's Charter to fund the operations of the Office of Inspector General without specifying a specific funding source; or 2) establish an independent funding source for said office, either by the establishment of a new tax dedicated to the operations of the office or by the rededication of an existing tax currently dedicated for another purpose. In either case, whether by amendment to the Charter or by adoption or rededication of a tax, the voters of the Parish would have to approve the funding method and amount and only the voters could reduce or eliminate the funding for the Inspector General's operations. The Committee makes no specific recommendation as to the source of funding for the operations of the Office of Inspector General which the Parish should employ, but the findings of the committee as to the benefits and drawbacks of each possible source of such funding is discussed in Section 5 of this report.

Based on its review of Inspectors General operations in other jurisdictions of comparable size to Jefferson Parish, the Committee is of the opinion that an adequately staffed Inspector General's office for Jefferson Parish would require an annual budget in the range of one and a half million to two million dollars (\$1,500,000 to \$2,000,000). This would include the anticipated budgetary needs of the Governmental Conduct Review Board if, as anticipated, its members would serve without compensation. If the members of the board are to be paid a *per diem*, however, an amount of funding on the higher side of this suggested range would be called for to pay for these additional board expenses. Also, if the requested opinion of the Attorney General indicates that an Inspector General established by Jefferson Parish has the authority to investigate local governmental agencies not governed by the Parish's Charter, then this would require a higher budget for the operations of the Inspector General due to the increased scope of his duties and responsibilities.

**5) RECOMMENDED WAYS TO LEGALLY ENSURE THE  
INDEPENDENT OPERATIONS AND FUNDING OF THE  
OFFICE OF INSPECTOR GENERAL**

As noted above, the Committee has identified two ways to fund an Inspector General's office with an independent revenue stream: 1) amend the Charter to dedicate a certain fixed percentage of the Parish's total budget to the Inspector General's Office without identifying a specific funding source; or 2) establish a new revenue stream dedicated to the office. In the latter case, the new revenue stream could consist of an entirely new tax approved by the voters or of a rededication of all or a portion of a tax which is currently dedicated for another purpose. In the Committee's view, these funding methods each have separate benefits and drawbacks. These are discussed below:

*A) Establish a new tax dedicated to the operations of the Inspector General's office.*

This would require the Council to call for an election to authorize the levy of a new tax for this purpose. A new tax based upon a millage would provide a steadier, more reliable revenue stream than would a revenue stream derived from a sales tax.

If approved by the voters, this new tax would establish a new dedicated revenue source with no impact upon existing government operations; and, most importantly, with no negative impact on the already overstressed general fund of the parish. The drawback to this method is the the public's general opposition to the levying of new taxes as evidenced by the comments made on this subject at the public hearings conducted by the Committee, and the probable difficulty in getting the public to approve such a tax.

- B) *Rededication of all or a portion of an existing tax that is currently dedicated for another purpose.*

This would require the Parish to identify an already dedicated revenue source which can be reallocated for the purpose of funding an Inspector General's office without impacting to an unacceptable degree the governmental operations to which the revenue is currently dedicated. If such a source of revenue can be identified, the Council would have to call an election to seek approval from the electorate to rededicate the revenues to fund an Inspector General's Office.

Assuming that such an option is available and that the public would support this option, this method of funding the Inspector General's office would have the benefit of establishing a dedicated source of revenue for the operation of the office without impacting the general fund and without impacting existing governmental operations to an unacceptable degree. However, to give some relief to the ever-increasing demands being placed on the general fund, the administration is already exploring the possibility of rededicating some portion of the Parish's dedicated taxes for the funding of one or more existing operations that currently fall under the Parish's general fund. Therefore, the primary drawback to this option of funding the Inspector General's Office is that the rededication of a portion of a dedicated tax for the Inspector General would eliminate this procedure as an option to provide needed relief to the Parish's general fund.

- C) *Amend the Parish's Charter to provide that a fixed percentage of the Parish's annual budget be dedicated for the operations of the Inspector General's office.*

An amendment to the Charter would require approval by a majority of the electorate of the Parish voting on the Charter amendment in a special election.

The advantage to this method is that this would ensure that the Inspector General's Office would receive dedicated funding that would be adjusted annually as the size of the Parish's budget changed. The disadvantage of this method of funding the office would be that, under generally accepted governmental accounting procedures, the entirety of the amount budgeted for the Inspector General's office would come from the Parish's general fund, a portion of the Parish's budget that is already under considerable strain from the current demands placed upon it.

The Committee offers one possible partial solution to easing the impact upon the general fund if option C is the method chosen to fund an Inspector General's office. The Parish may be able to distribute the cost of the Inspector General's office across all of the Parish's departments and divisions, including those which have dedicated funding sources for their operations. The basis for this distribution would be the fact that the Inspector General's office would have jurisdiction over and would be providing services to each of these departments and divisions.

This spreading of the amount need to fund the Inspector General's Office over all of the Parish's departments would greatly lessen the impact of the office on the Parish's general fund since it would mean that the general fund would not have to bear the entire burden of funding the office. The Committee recommends that, should the Parish choose option C as the preferred method for funding the Inspector General's office, the Parish should first ask the Louisiana Attorney General for an opinion as to whether or not such a funding mechanism for the Inspector General's Office would be legal.



## **CONCLUSION**

The Advisory Committee for the Establishment of an Office of Inspector General makes the following recommendations to the Jefferson Parish Council:

- Jefferson Parish should establish an Office of Inspector General for Jefferson Parish with the broadest authority allowed under applicable law to investigate possible ethical and/or legal violations committed by Parish public servants and to investigate possible waste and fraud in governmental operations.
- The mission statement of the Inspector General should be to prevent and detect fraud and abuse and to promote efficiency in governmental operations.
- The Inspector General's Office should be created under an amendment to the Jefferson Parish Charter and should be independent of all other existing governmental agencies.
- The individual employed as Inspector General should be qualified for the position, should not have been an official or employee of Jefferson Parish for at least five years prior to such employment.
- The Office of Inspector General should be required to undergo a peer review at intervals of no less than three years, to ensure that the office meets professional standards.

- The Parish should also establish by Charter amendment a non-political and independent Governmental Conduct Review Board responsible for the employment and dismissal for cause of the Inspector General. This Board should also be empowered to adjudicate all violations by Parish public servants of Parish ordinances, policies and procedures which may be uncovered and alleged pursuant to an investigation of the Inspector General.
  
- The Parish should establish a dedicated and adequate funding source for the operations of the Office of Inspector General and the Governmental Conduct Review Board, either by an amendment to the Charter dedicating a percentage of the Parish's revenues to such operations, or by establishing a new tax or rededicating an existing tax for such operations.

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