

2  
0  
2  
5

JEFFERSON PARISH  
OFFICE OF INSPECTOR GENERAL  
Annual Report

Position and Facing Opposition  
CLOSING THE LOOP: From Findings to Fixes





# OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



KIM RAINES CHATELAIN  
INSPECTOR GENERAL

## A MESSAGE FROM YOUR INSPECTOR GENERAL

It is my pleasure to present the **2025 Annual Report for the Jefferson Parish Office of Inspector General (JPOIG)**. This report provides a comprehensive overview of our activities and accomplishments in promoting efficiency, accountability, and transparency while preventing and detecting fraud, waste, and abuse in Jefferson Parish government.

This year's report reflects on an important aspect of oversight: translating findings into meaningful reform and the challenges which come with providing oversight. Identifying problems is only the first step; the full benefit of oversight is realized when recommendations lead to constructive action. Effective and independent oversight works best when it is supported by open communication, collaboration, and a shared commitment among the Inspector General's Office, the Parish Administration, and the Parish Council to strengthen government operations. Under the section titled "Closing the Loop," the report highlights opportunities to ensure that oversight efforts lead to lasting improvements that benefit the citizens of Jefferson Parish.

Our Annual Report includes summaries of the investigations, audits, and evaluations concluded in 2025. With each report we publish, our goal is not only to identify areas of concern, but also to highlight practical opportunities for government to improve and build resilience against the risks of fraud, waste, and abuse. Meaningful governmental reform requires a commitment to continuous improvement and the development of strong internal controls and processes. Through these efforts, Jefferson Parish can continue to strengthen public trust and realize the full value that independent oversight provides.

In addition to our investigative and audit work, this year's report highlights key milestones in the history of our office. In the section titled "Milestones," you will find a summary of the matters the JPOIG has opened, closed, and referred since its inception. This section also provides an overview of the findings reached by the JPOIG and the progress made in addressing them.

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

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

Sincerely,

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

[Facebook.com/JPOIG](https://www.facebook.com/JPOIG) [Twitter.com/JPOIG](https://twitter.com/JPOIG) [LinkedIn.com/Company/JPOIG](https://www.linkedin.com/company/jpoig)

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

2  
0  
2  
5

# Table Of Contents

- 1 About Us
- 3 Meet The Team
- 8 Mandate
- 9 Funding
- 10 Budget
- 11 Closing the Loop
- 16 Milestones
- 23 Investigations
- 25 Audits
- 26 Evaluations and Inspections
- 27 Reports
- 34 Public Letters
- 36 Risk Assessment
- 41 Annual Work Plan
- 43 Commitment to Excellence
- 45 Stories That Connect



# ABOUT US

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



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

# ABOUT US

## OUR VISION

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

## OUR MISSION

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

To promote efficiency in government by assisting in improving operations.

To provide increased accountability.

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



# MEET THE TEAM

03

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

---



Kim Raines Chatelain, originally from Louisiana, has 13 years of experience in the inspector general community. She earned a Bachelor of Arts in 1989 from Louisiana State University, Baton Rouge, LA and a Juris Doctorate in 1992 from Tulane University Law School, New Orleans, LA. She is a licensed attorney of 33 years. She is also a Certified Inspector General (CIG), Certified Compliance and Ethics Professional (CCEP), a Certified Fraud Examiner (CFE), and Certified Inspector General Evaluator (CIGE). She was appointed Inspector General in March 2022, having served as the 1st Assistant Inspector General since the office was created in 2013. In July 2025, she was appointed to serve through 2030.

## Deputy Inspector General Jeffrey Adolph, CIGI, CIGE, CIG

---



Jeffrey Adolph, originally from Louisiana, has 8 years of experience in the inspector general community. He earned a Bachelor of General Studies in 2008 from Louisiana State University, Baton Rouge, LA, and a Master of Business Administration in 2011 from the University of New Orleans, New Orleans, LA. Jeffrey Adolph is a Certified Inspector General Investigator (CIGI), Certified Inspector General Evaluator (CIGE), and Certified Inspector General (CIG).

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

---



Erica Smith, originally from Michigan, has 16 years of experience in the inspector general community. She earned a Bachelor of Science in Accounting in 2003 and a Master of Accounting in 2005 from the University of Florida, Gainesville, FL. She is a Certified Public Accountant (CPA), Certified in Financial Forensics (CFF), Certified Fraud Examiner (CFE), Certified Inspector General (CIG), and Certified Inspector General Auditor (CIGA).



# MEET THE TEAM

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

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

**Attorney Conrad Huber, J.D.**, originally from Louisiana, earned a Bachelor of Arts in Political Science in 2016 from Louisiana State University, Baton Rouge, LA and a Juris Doctorate in 2019 from Paul M. Hebert Law Center, Louisiana State University, Baton Rouge, LA.

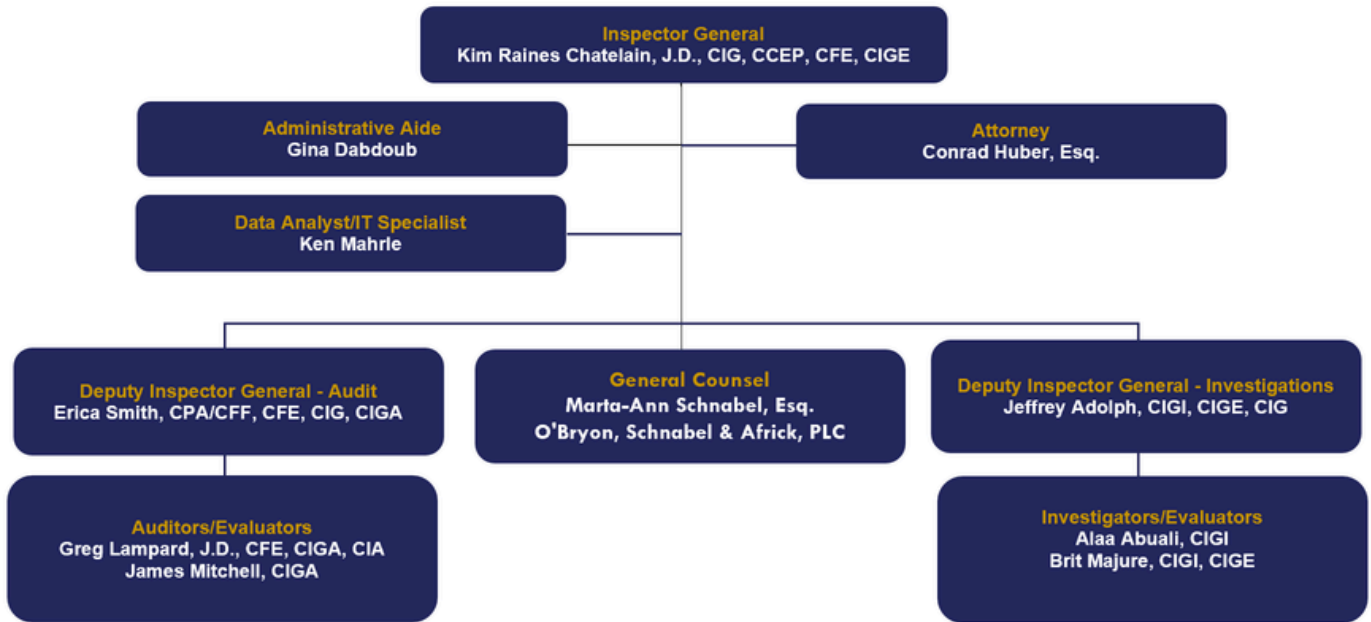
**Auditor/Evaluator Greg Lampard, J.D., CIGA, CFE, CIA**, originally from Louisiana, earned a Bachelor of Arts in Political Science in 2006 from Loyola University, New Orleans, LA and a Juris Doctorate in 2009 from Loyola University College of Law, New Orleans, LA. He is a Certified Inspector General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

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

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

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

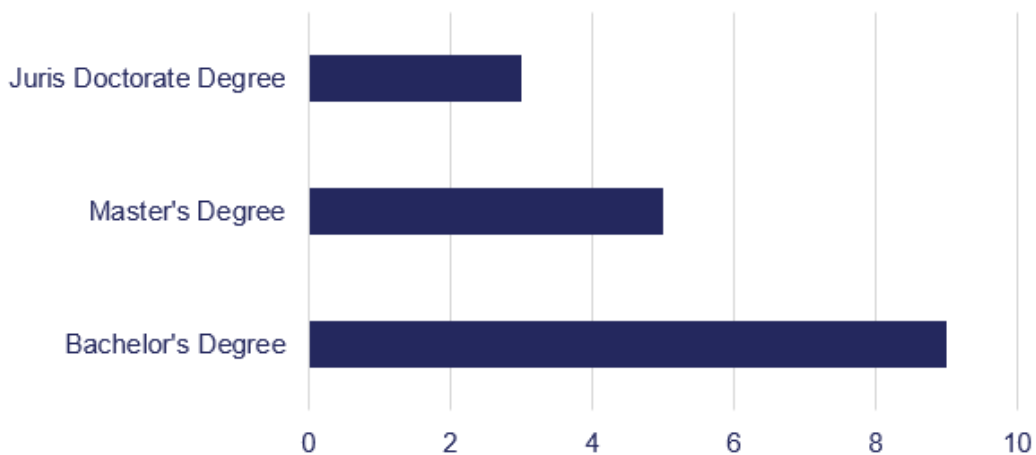
# MEET THE TEAM



## Staff Qualifications

The JPOIG is committed to recruiting and retaining staff who collectively possess a variety of knowledge, skills, and experience to ensure mission success for the office. We are proud of the individual, educational, and professional diversity of our staff. They come from four (4) states, including Louisiana. Our professional staff possess graduate degrees across a variety of disciplines.

Staff Education Year-End 2025

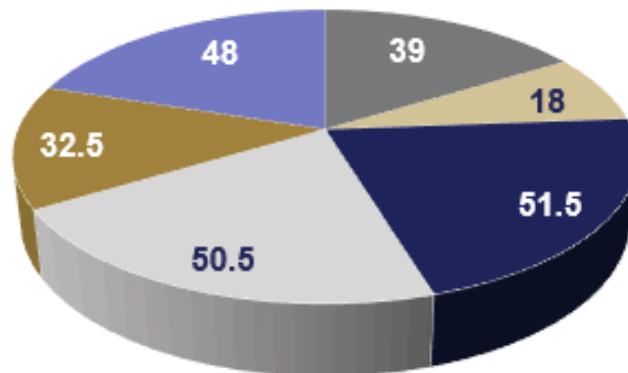


# MEET THE TEAM

06

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

## Years of Professional Experience Year-End 2025



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

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

## MEET THE TEAM

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

**Staff Qualifications Year-End 2025**

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

# MANDATE

08

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

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

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

- Expenditures of \$1.029 billion
- Assets of \$4.9 billion
- 68 Parish Departments
- 48 Special Revenue Funds
- 7 Internal Service Funds
- 3 Enterprise Funds
- 32 Special Taxing Districts

Oversight responsibility also extends to individuals and organizations receiving Parish funds. In 2025, the Parish had **588 contracts** with a value of more than \$460.2 million.

As a department of ten (10) professionals with a budget of just \$1.7 million, the JPOIG works to bring about change which will prevent fraud, waste, and abuse through public reports and other work.

NOTE: Above figures supported by the Annual Comprehensive Financial Report (ACFR) refer to the 2023 ACFR. The Parish has not filed its 2024 ACFR which was due in June 2025.

Parish Assets  
\$4.9 billion



Expenditures  
\$1.029 billion



3,073 Employees



### Inspector General Special Services Funding District

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

### Millage Rate Levied by Parish Council

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

Year	Assessments	Millage Rate	Millage Revenue
2011	Voted		
2012	Assessment Year	0.50	\$1,168,000
2013		0.50	\$1,212,849
2014		0.50	\$1,247,387
2015		0.50	\$1,266,536
2016	Assessment Year Roll-back	0.48	\$1,265,168
2017		0.48	\$1,261,307
2018		0.48	\$1,303,028
2019		0.48	\$1,304,036
2020	Assessment Year Roll-back	0.47	\$1,335,195
2021	Voted	.47	\$1,366,958
2022		.50	\$1,422,906
2023		.50	\$1,490,760
2024		.50	\$1,585,338
2025		.47	\$1,631,977



Cost of oversight = one cup of coffee a year.

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

# BUDGET

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

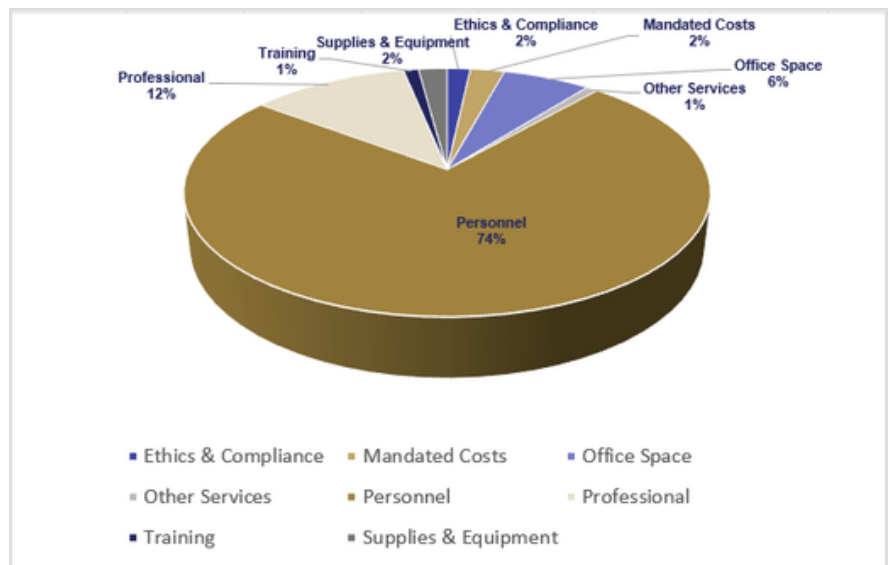
The salaries for JPOIG employees are determined by the Inspector General. The Parish calculates related benefits (e.g., health benefits, Parochial retirement, and post-employment benefits). Personnel costs for 2025 were \$1,146,398. This represented 74% of total expenditures. By law, the JPOIG must be located off site from the General Government Building, which is located in Gretna, and the Yenni Building, which is located in Elmwood. The JPOIG leases space in Elmwood which is shared with the ECC. In 2025, leased space cost \$99,578

To see the 2025 Parish budget, visit the Parish website. For a summary of 2025 JPOIG and ECC Revenue and Expenditures, see the tables and chart below.

2025 Expenditures	
Ethics & Compliance	\$26,322
Mandated Costs	\$39,150
Office Space	\$99,578
Other Services	\$13,405
Personnel	\$1,146,398
Professional	\$179,672
Training	\$17,069
Supplies & Equipment	\$32,671
<b>TOTAL</b>	<b>\$1,554,265</b>

2025 Summary of Revenue & Expenditures	
Revenue	\$1,710,543
Ethics & Compliance	\$26,322
JPOIG	\$1,527,943
Return to fund	\$156,278



# CLOSING THE LOOP

The theme of this year's report, "**Closing the Loop: From Findings to Fixes and Facing Opposition,**" reflects the persistent gap between identifying problems in government and achieving meaningful reform to deliver true accountability and transparency in government. It reflects the lost opportunity for reform when oversight findings are met with inaction. Oversight alone cannot deliver accountability.

"Closing the loop" requires more than identifying problems. It requires action by Parish government through both the Administration and the Council. Preventing fraud, waste, abuse, illegal acts, and inefficiencies requires engagement with the JPOIG. Too often in Jefferson Parish, the work of the JPOIG is met with opposition, and the Inspector General is subjected to public ridicule by elected officials. This detracts from addressing the real and serious challenges currently facing Jefferson Parish, including:

- Loss of bond rating
- Instability within accounting and finance functions
- A burgeoning budget
- Theft of time and benefits by employees
- Misuse of public assets
- Diversion of public funds for private benefit and gain

When the JPOIG issues a report, it is the beginning, not the conclusion, of the oversight process. The crucial next step is action by the Administration and Council on recommendations made by the JPOIG to prevent the occurrence and recurrence of fraud, waste, abuse, illegal acts, and inefficiencies. Effective independent oversight requires willing partners in government who are prepared to implement necessary reforms. This process requires communication, collaboration, and a genuine commitment to improvement.

The work of the JPOIG in 2025 demonstrates the challenges that arise when findings are met with a lack of communication, collaboration, or commitment to act.

For example, in an evaluation report, the JPOIG found that lease contracts associated with commercial space being constructed with public funds were materially deficient and influenced by preexisting relationships that favored a specific private business. The JPOIG noted at the time:

**Jefferson Parish bypassed laws intended to prevent favoritism. Now, public funds are constructing commercial spaces which were steered toward one preferred tenant, undermining transparency, fairness, and the competitive process and subjecting the public to materially deficient lease terms.**



# CLOSING THE LOOP

12

Rather than constructively engaging with oversight findings, the Parish Council approved the leases on the motion of an interim Council member just 72 hours before an election for that same District 1 seat. This action exposed the Parish and future District 1 initiatives to increased risk of fraud, waste, and abuse.

Through a public letter, the JPOIG identified serious concerns regarding financial transparency and accountability tied to instability in the Parish's accounting functions, issues that contributed to the loss of the Parish's bond rating. The JPOIG stated at the time:

***At a minimum we should expect government to provide citizens with an accurate accounting of revenue and expenditures and to manage funds responsibly and transparently. Currently, the Parish is failing to meet this basic obligation, and the failure is costing taxpayers millions.***

Council members did not respond to the concerns raised. The Administration acknowledged certain risks identified in the letter but did not provide a timeline for resolving the Parish's dependence on costly consultants. At the time of the public letter, the Parish had spent \$4.7 million on consultants in a single year, and the Council subsequently approved an increase to \$8.2 million.

Similarly, an audit report identified significant inefficiencies and waste arising from off-duty leave paid to East Bank Consolidated fire personnel. As the JPOIG reported:

***This report shows the real cost of a culture that disregards compliance and accountability—millions in public funds were wasted. Yet the Parish has shown no commitment to address the findings. The public deserves greater accountability over expenditures of public funds dedicated to fire suppression and prevention.***



# CLOSING THE LOOP

13

The function of the JPOIG is not merely to uncover fraud, waste, abuse, and inefficiencies, but to empower the Administration and Council with information necessary to drive substantive reform. However, experience shows that the Administration and Council are not consistently communicating with the JPOIG to resolve findings and recommendations.

Since the establishment of the office in 2013, the JPOIG has issued:

- 332 findings, observations, and concerns
- 192 (58%) remain unresolved
- 56 (17%) have been resolved

Too often, JPOIG reports are met with silence, delayed responses, or resistance, resulting in a failure to close the loop. Every unresolved finding represents the gap between identifying a problem and fixing it. This gap exposes taxpayer resources to continued risk and represents a missed opportunity to improve government operations.

Instead of engaging in constructive dialogue to implement solutions, the JPOIG frequently faces opposition and public criticism. The office began 2025, much as it ended 2024, under attack. Several Council members sponsored amendments to the Inspector General ordinance, Jefferson Parish Code of Ordinances §2-155.10, that would have prohibited the Inspector General from making public statements or comments. If enacted, these amendments would have effectively silenced the office.

Inspectors General from across the country, the national Association of Inspectors General and the Bureau of Governmental Research spoke out against the proposed amendments. The most damaging and dismantling impact on oversight in Jefferson Parish was avoided. Still, it was not without negotiation when true independent oversight should not be negotiated lest it be compromised.



# CLOSING THE LOOP

During the same period, several Council members and the Parish President also challenged the independence and integrity of the Inspector General by filing formal complaints with the Ethics and Compliance Commission and calling for an investigation of Inspector General Kim Raines Chatelain. An independent attorney with no ties to Jefferson Parish officials conducted a review of the allegations in early 2025. In March 2025, the investigation concluded that Inspector General Kim Raines Chatelain did not violate ethics codes in raising concerns regarding the Gretna brewpub project constructed with approximately \$10 million in public funds.

## No wrongdoing by Jefferson Parish IG in brewpub controversy, report finds

Parish Council members renew criticism of the Inspector General's report critical of the Gretna project.

BY LARA NICHOLSON | Staff writer | Mar 19, 2025 | 3 min to read



Jefferson Parish Council and of Inspector General Kim Chatelain listens to a Jefferson Parish council meeting at the Jefferson Parish Government Center in Gretna, La., Wednesday, Jan. 15, 2025.  
CRAIG SMITH BY UNIVIA GROUP

While the investigation ultimately affirmed the integrity of the office, the process required the diversion of significant time and resources that would otherwise have been dedicated to oversight work.

The JPOIG also continues to face delays and obstacles in obtaining records and information from the Parish that are necessary to conduct oversight. Effective oversight depends on timely and complete access to information. Resistance to providing records places a strain on the JPOIG's ability to perform its duties efficiently and delays active audits, investigations, and evaluations. In some cases, delays in access to information risk compromising the integrity of ongoing oversight work by preventing the JPOIG from promptly assessing risks and determining whether public resources are being used appropriately.

It is important to remember why independent oversight was created in Jefferson Parish. Public demand for an Office of Inspector General arose following the resignation of the Parish President, Parish Attorney, and Chief Operating Officer, and the subsequent corruption trials that followed. The Advisory Committee created to study the establishment of the office overwhelmingly recommended creating an office with "the broadest authority possible to investigate possible ethical and/or legal violations committed by Parish public servants."

# CLOSING THE LOOP

Under state and local law, the Inspector General “shall have the authority to examine, review, audit, inspect, and investigate” records, accounts, e-mails, and materials relevant to matters under review. Yet, access to Parish records, accounts, and e-mails by the JPOIG is reviewed and filtered through the Parish Attorney and dependent upon cooperation by the Administration — placing oversight in the hands of those positions whose actions gave rise to the demand for independent oversight.

Each of these issues reflects a common underlying challenge. Oversight identifies problems, but meaningful reform requires government leaders to engage with those findings and implement corrective action. When access to information is restricted or recommendations are not implemented, the loop between identifying problems and fixing them remains open.

Accountability in government is not achieved when problems are identified. It is achieved when they are corrected.

The citizens of Jefferson Parish deserve a government that acts on oversight, implements reforms, and restores public trust. The JPOIG remains steadfast in its commitment to providing the information necessary for accountability and transparency, and to ensuring the loop between findings and fixes is ultimately closed.

For more information about the history of the office, visit our website at [www.jpoig.net](http://www.jpoig.net) under “About,” “History of the Office.” To learn more about issues identified by the JPOIG and government’s response, visit our website and click the “Findings Tracker” button.



2  
0  
2  
5

# MILESTONES

16

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

8

Number of Arrest Warrants/Arrests  
2013-2025



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

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

119

Number of Referrals  
2013-2025

# MILESTONES

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



Entities To Which Information Was Referred	Total
External - Federal Agency - FBI	13
External - Federal Agency - HHS OIG	1
External - Federal Agency - Homeland Security	2
External - Federal Agency - HUD OIG	1
External - Federal Agency - National Park Service	1
External - Federal Agency - U.S. Coast Guard	1
External - Federal Agency - U.S. Department of Labor	3
External - Local Agency - Assessor	2
External - Local Agency - District Attorney	6
External - Local Agency - Harahan PD	1
External - Local Agency - JP Clerk of Court	1
External - Local Agency - JP Public Schools	1
External - Local Agency - JPSO	13
External - Local Agency - Kenner PD	1
External - Local Agency - NOLA OIG	1
External - Local Agency - Volunteer Fire Company	1
External - State Agency - Board of Ethics	5
External - State Agency - Contractor Board	3
External - State Agency - LA Attorney Disciplinary Board	1
External - State Agency - LA Dept. of Children & Family Services	1
External - State Agency - LA Dept. of Education	1
External - State Agency - LA Dept. of Health	3
External - State Agency - LA OIG	3
External - State Agency - LA State Police	1
External - State Agency - LA State Uniform Construction Code Council	2
External - State Agency - LLA	3
External - State Agency - Louisiana State Licensing Board for Contractors	1
External - State Agency - Office of Motor Vehicles	1
External - State Agency - State Attorney General	2
Internal - Administration - Building Permits	2
Internal - Administration - Citizens' Affairs	1
Internal - Administration - Code Compliance & Enforcement	4
Internal - Administration - Development - Inspection and Code Enforcement	8
Internal - Administration - EBCFD	2
Internal - Administration - Environmental Affairs	1
Internal - Administration - Internal Audit	1
Internal - Administration - Office of the President	8
Internal - Administration - Parish Attorney	2
Internal - Administration - Parks and Recreation	1
Internal - Administration - Personnel Department	1
Internal - Administration - Streets	1
Internal - Administration - Transit Department	1
Internal - Administration - Water	5
Internal - Council	2
Other - JPECC	3
<b>Total Referrals</b>	<b>119</b>

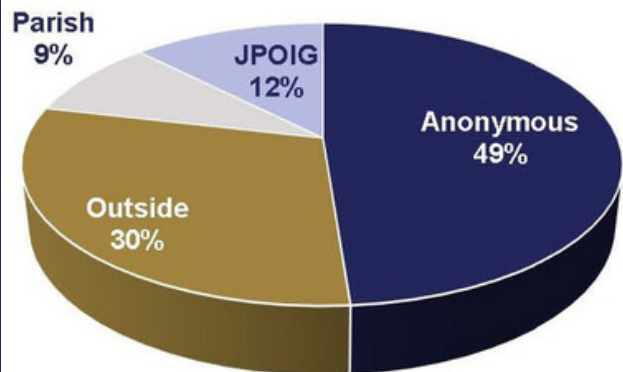
# MILESTONES

18

## Intakes

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

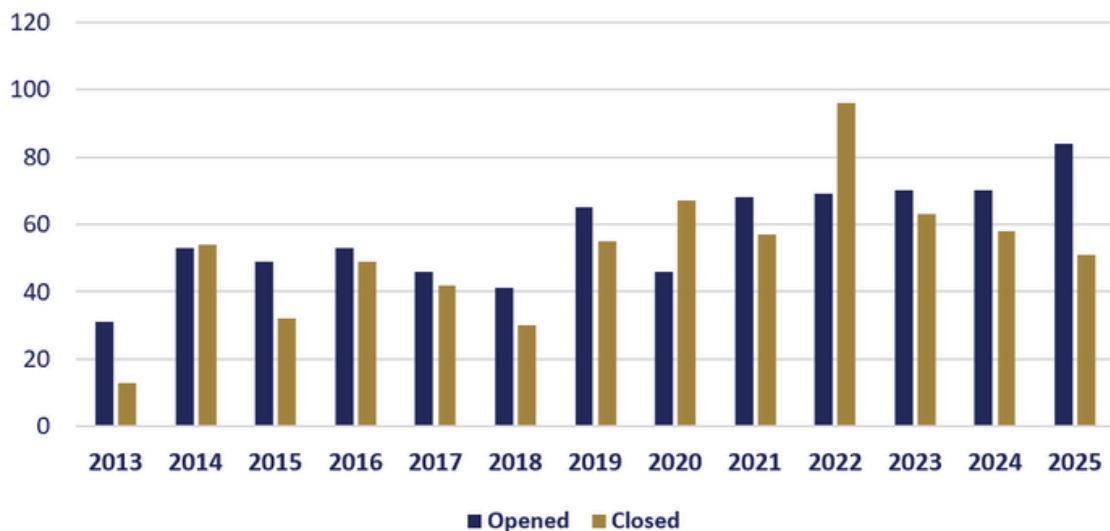
2013-2025 Intake Sources



745

Intakes Opened  
2013-2025

Intakes Opened vs. Closed per Year



# MILESTONES

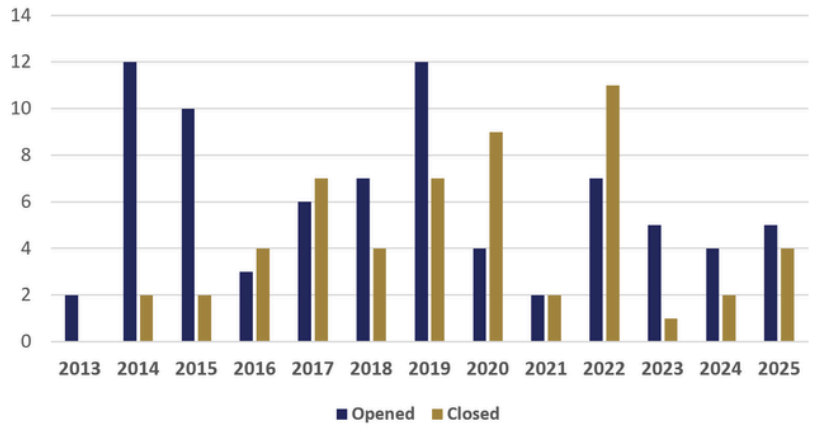
## Investigations, Audits, and Evaluations

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

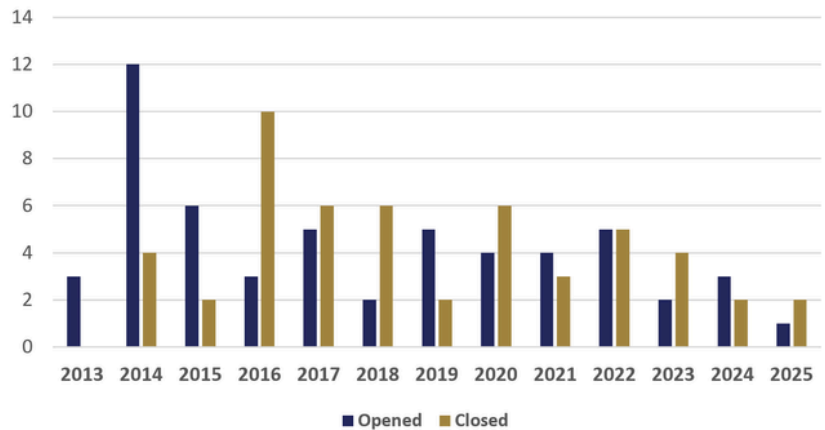
## Reports, Public Letters, and Legislation

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

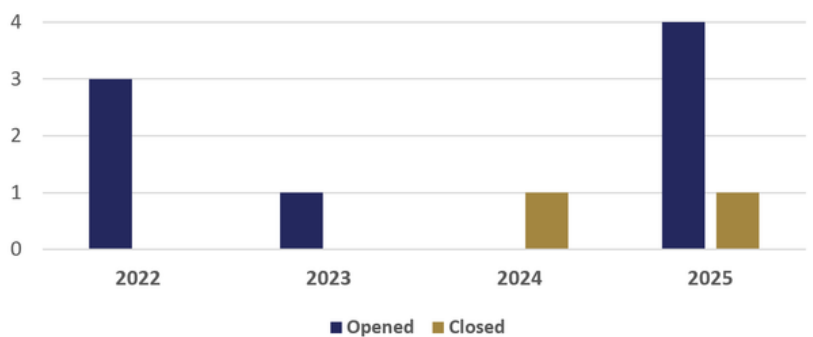
2013-2025 Investigations



2013-2025 Audits



2022-2025 Evaluations



**19**  
Position Papers  
and Public Letters

**73**  
Public Reports  
2013-2025

**6**  
Amended  
Ordinances  
related to JPOIG

# MILESTONES

20

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

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

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

Since 2013, the JPOIG has reached a total of 332 concerns, observations, and findings across all published reports. There are 192 findings, or 58%, unresolved while 22 findings, or 7%, are partially resolved. This means the risk of fraud, waste, and abuse identified by reports has gone unresolved or unanswered by Parish government or entities receiving funds from the Parish.

## Summary of Findings Tracker

Updated quarterly – Last updated December 31, 2025

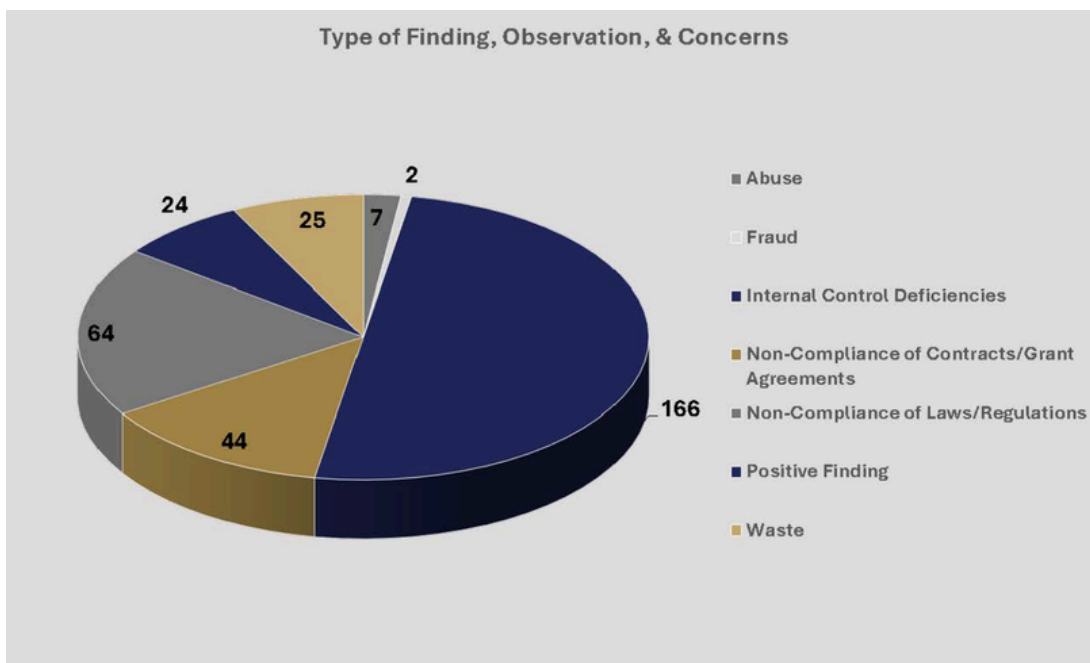


The JPOIG tracks all findings and related expenses from reports published since 2013. Reports of findings and related expenses are available online at [www.jpoig.net](http://www.jpoig.net) under “Findings Tracker.” They are updated quarterly.



# MILESTONES

The identified cause for 166, or 50%, of findings, observations, and concerns is internal control deficiencies, such as lack of policies and procedures or lack of segregation of duties. Weak internal controls are particularly concerning because they leave an organization vulnerable to fraud by creating an environment where misconduct can go unnoticed. Bad actors can thrive in disorganization. Additionally, insufficient controls can result in inaccurate reporting, whether intentional or unintentional. The identified cause for 64 findings, observations, and concerns is non-compliance with laws/regulations, and another 44 is non-compliance with contracts/grant agreements, for a total of 108 findings, or 33%. Therefore, lack of internal controls and non-compliance with contracts and laws account for 83%. The identified cause for remaining findings, observations, and concerns is abuse, fraud, and waste. The JPOIG also notes 24 positive findings. Positive findings acknowledge good processes and inform individuals/entities as to what actions they should continue. See the chart below for a summary.



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

**Findings Tracker**

---

**Report of Findings**  
Outstanding and resolved findings

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

# MILESTONES

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

- \$33 million in funds-at-risk (Money or other assets that could be lost, misappropriated, or misspent due to significant internal control deficiencies).
- \$32 million in questioned costs (Expenditures which are unsupported, unnecessary, unreasonable, or associated with non-compliance).
- \$22 million in avoidable costs (Expenditures which could be, or could have been, avoided by more efficient management or management implementing cost savings recommendations. See chart below for a summary of identified costs associated with the JPOIG findings).



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



## Investigative Activity

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

JPOIG investigative activity includes:

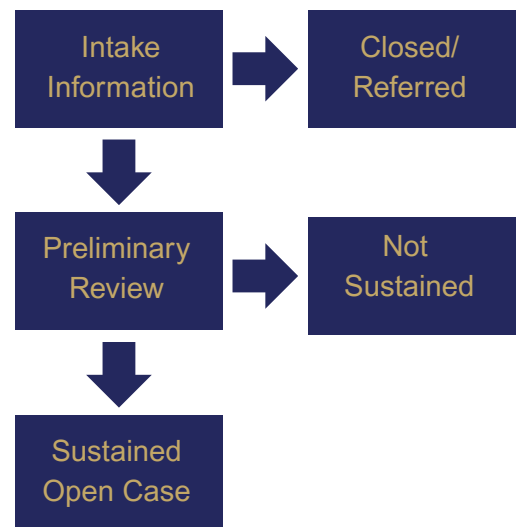
- Receiving and processing information about fraud, waste, abuse, and illegal acts;
- Referring information about fraud, waste, abuse, and illegal acts to local, state, and federal regulatory and law enforcement agencies;
- Investigating fraud, waste, abuse, and illegal acts;
- Working jointly with other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

## Intakes

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

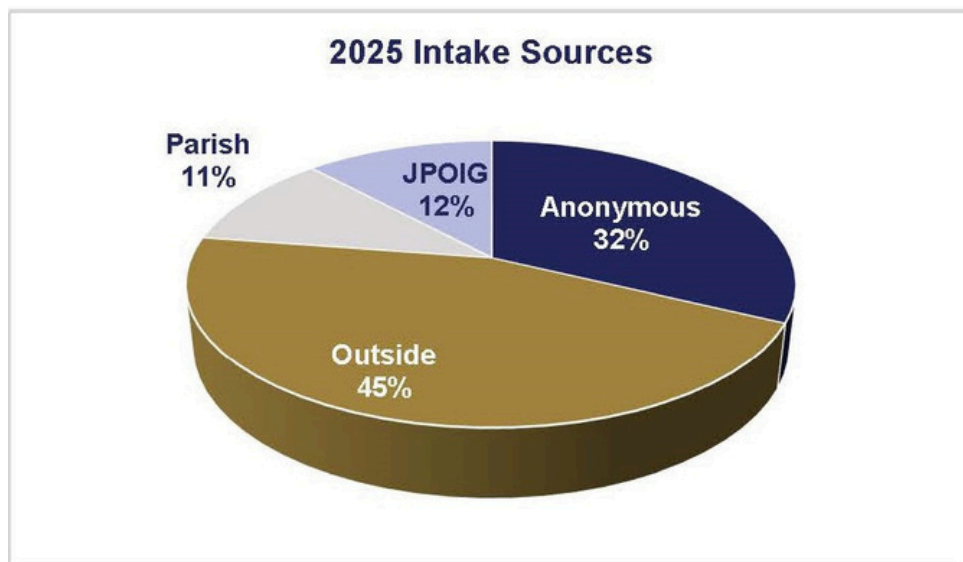
The JPOIG deployed a three-step process:

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



The JPOIG opened 84 Intakes in 2025. The sources for Intakes were shared between anonymous individuals and known individuals outside of Parish government:

- 38 Intakes, or 45%, were generated from information provided by known individuals outside of Parish government, and included referrals from other enforcement, integrity, or oversight entities;
- 27 Intakes, or 32%, were generated by persons wishing to remain "Anonymous." These individuals may be Parish employees or individuals who are otherwise connected to the Parish;
- 9 Intakes, or 11%, were generated from information provided by Parish employees, officials, or board members, and
- 10 Intakes, or 12%, were generated from information developed or learned by the JPOIG staff.



The JPOIG staff also closed 51 Intakes. Intakes are closed when information is validated, and a case is opened. Intakes may also be closed due to a lack of resources to verify information which can be validated. Finally, Intakes are closed when information cannot be validated.

### Cases

In 2025, the JPOIG opened five (5) new investigative cases. The JPOIG also closed four (4) cases, three (3) of which resulted in public reports. A summary of this report can be found under "Reports." Cases may be closed due to inadequate resources to develop sufficient information to satisfy professional standards and develop a public report.

### Referrals

The JPOIG made eighteen (18) referrals to outside enforcement entities. Records of referrals may be confidential depending upon the nature of the information, agency, or legal restrictions.

## Audit Activity

The JPOIG initiates and conducts audit activity in compliance with the Principles and Standards for Offices of Inspectors General (Green Book) promulgated by the Association of Inspectors General. These standards call upon the office to adopt one of two national standards: (1) Standards for the Professional Practice of Internal Auditing, commonly referred to as the "Red Book;" or (2) Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the "Yellow Book." Audit Activity reported in 2025 was performed in accordance with Yellow Book standards. Audit activity took place under the supervision of Deputy Inspector General Erica Smith.

We have three (3) on-going audits.

### Jefferson Facilities Inc., #2024-0007

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



### Jefferson Redevelopment, Inc., #2024-0008

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



### Hospital Svr. District No. 1 Use of Proceeds, #2025-0002

An audit to review all expenditures and projects funded by lease proceeds and to determine whether expenditures comply with relevant laws, intended restrictions, and meet community health needs .



Audits can start in one year and end in another depending on the time of year. Two (2) audits were closed in 2025.

## Audit Report

The JPOIG published two (2) audit reports in 2025. A summary of these can be found under "Reports."

# EVALUATION AND INSPECTIONS

## Evaluation and Inspections Activity

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

We have four (4) on-going evaluations.

### Third-Party Inspections #2023-0009

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

### East Bank Fire Department Secondary Employment #2025-0007

An evaluation to determine whether employees are working secondary employment while on off-duty injury leave, and if so, the nature of employment and potential for fraud, waste, and abuse.

### Review of Renovation of 519 Huey P. Long #2025-0009

A review of the transaction for the renovation of 519 Huey P. Long Avenue by Jefferson Facilities, Inc. (JFI).

### Review of Capital Project Process for Multi-Use Building #2025-0010

A review of Parish's Capital Project process to obtain State funding for the Multi-Use Development and Parking Garage.



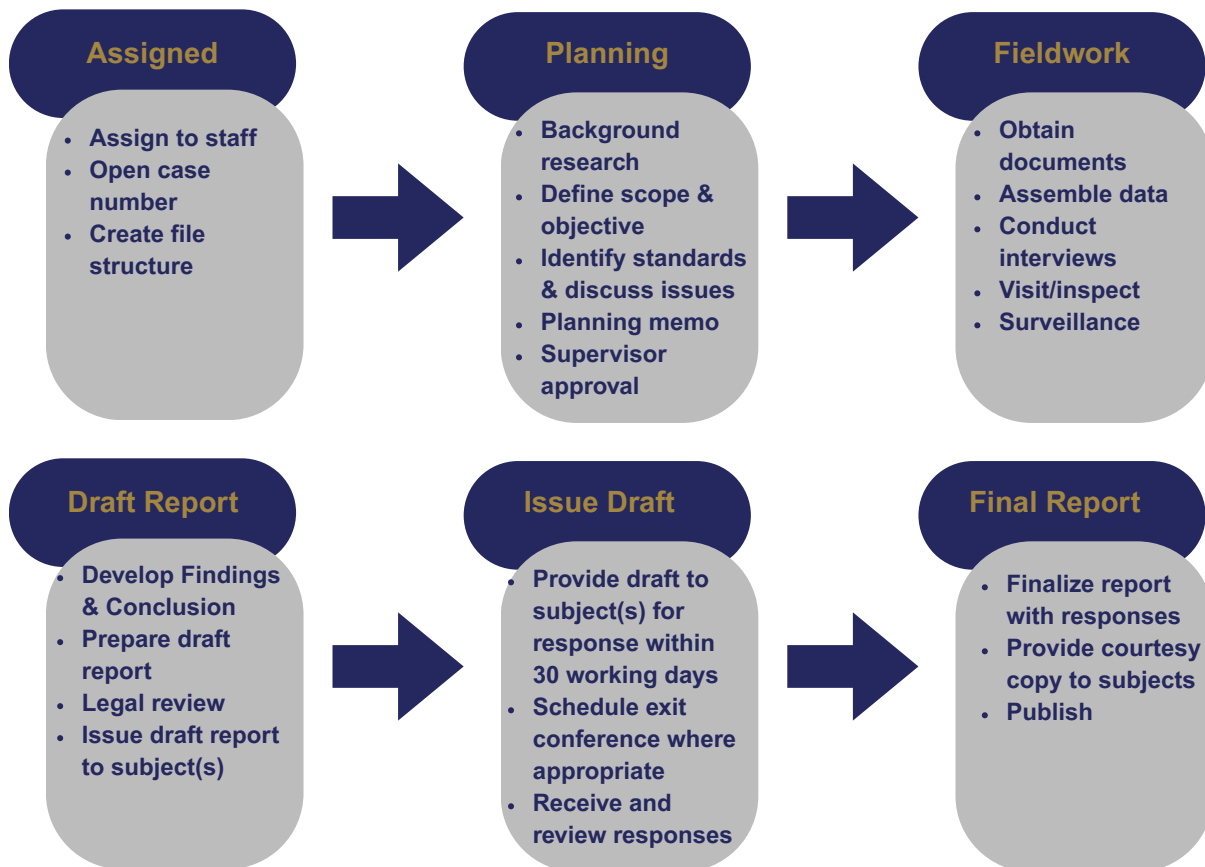
Evaluations and Inspections can start in one year and end in another depending on the time of year. One (1) evaluation was closed in 2025.

## Evaluation and Inspection Reports

The JPOIG published one (1) evaluation report in 2025. A summary can be found under "Reports."

During 2025, the JPOIG reported on oversight activity which included investigative, audit, and evaluation reports. Reports satisfy our mission to detect fraud, waste, abuse, and illegal acts. They are a comprehensive look into a past issue, its impact, and the measures needed to prevent recurrence. Reports seek to uncover what happened, why it happened, and how to stop it from happening again. Their value lies in a detailed analysis that can guide future decisions. Investigative reports were developed based upon information provided to or learned by the JPOIG. Audit and Evaluation reports were the product of planned activity.

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



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

**Parish Administration directed East Bank Consolidated Fire Department employees to be paid Emergency Pay without legal authority,**

**East Bank Consolidated Fire Department Emergency Pay, JPOIG #2024-0003, published February 13th**

The JPOIG received an anonymous complaint regarding payment of Emergency Pay to East Bank Consolidated Fire Department (EBCFD) employees without legal authority during a winter weather event. This led to an investigation.

The investigation confirmed that the Parish Administration directed the payment of Emergency Pay to 71 EBCFD employees, resulting in a total expenditure of \$27,550, despite lack of legal authority.

The EBCFD is a Parish department responsible for rescue, fire prevention, and suppression services under the supervision of a Fire Chief appointed by the Parish President. EBCFD employees are part of a fire civil service system and employment is governed under the Personnel Rules of the East Bank Consolidated Fire Protection District, commonly referred to as the “Red Book.” These rules do not provide for Emergency Pay.

A former EBCFD Fire Chief issued a departmental policy purportedly authorizing Emergency Pay. However, the Louisiana Constitution Article 10, Part I, §10 requires that any rule or determination affecting wages must receive approval from the Parish Council, which was not obtained.

The Parish President responded to the investigative report saying, “[a]fter consultation with the Parish Attorney’s Office the Fire Chief confirmed that the ‘Green Book’ Emergency Pay policy is not prohibited.”

The response lacks supporting legal rationale and directly contradicts Louisiana law. It also suggests the Fire Chief had the authority to alter wages without Parish Council approval, a position that is legally unsound. Further, the response fails to acknowledge the Administration’s role in the unauthorized payment of Emergency Pay. The Administration directed Emergency Pay without specific legal authority.



**Misconduct by Jefferson Parish Building Maintenance Supervisor who spent time at home, used Parish vehicle for personal use, and directed subordinate employee to assist with personal work while on Parish time,**

**JPOIG #2024-0006, published July 2<sup>nd</sup>**

The JPOIG received an anonymous complaint regarding misconduct by a Building Maintenance Supervisor employed by the Jefferson Parish Parks and Recreation Department (JPRD). This led to an investigation.

The investigation substantiated incidences of misconduct involving misuse of Parish time, resources, and possibly personnel. The Building Maintenance Supervisor was returning home or taking breaks without clocking out and/or reporting breaks. The employee was also using a Parish vehicle on Parish time to perform personal work, possibly directing a subordinate employee to assist. This conduct is inconsistent with Personnel Rules of the Classified Service and the Parish Administrative Management Policies.

The same Building Maintenance Supervisor was alleged to have engaged in similar conduct, long breaks on Parish time, according to an earlier anonymous complaint received in February of 2022. Parish management was made aware of the behavior at that time. The Inspector General remains concerned that the behavior is part of an on-going pattern of long breaks and leaving work on Parish time.

The Association of Certified Fraud Examiners describes theft of time as an employee receiving pay for hours not actually worked. It can range from extended breaks, long lunches, accomplishing personal errands on Parish time, to falsifying time sheets. Even small instances of time theft can accumulate and lead to significant financial losses, reduced productivity, and negative employee morale. Other employees may feel resentful or undervalued when employees are not held accountable. When employees see others getting away with time theft, it can lead to a culture of mistrust and frustration.

Among other recommendations, the JPOIG recommended the Parish adopt a Parish-wide policy to track all Parish fleet vehicles, as first recommended by the JPOIG on 04/07/2020 in JPOIG 2018-0007, Jefferson Parish's Vehicle Tracking and Management System. There remains no commitment to utilizing available technology to enhance accountability.



**Lease contracts for commercial space built with public funds are materially deficient and were tainted by preexisting relationships and discussions with Port Orleans, Review of Lease Transaction for Multi-Use Development, JPOIG #2025-0001, published July 9<sup>th</sup>**

The JPOIG performed an evaluation of lease contracts approved by the Parish Council between Jefferson Facilities, Inc. (JFI) and two entities affiliated with Port Orleans Brewing Company for the development of a brewery and taco restaurant in downtown Gretna.

Jefferson Parish committed \$10.3 million in public funds for the design, construction, and development of two commercial spaces located on Parish-owned property at the corner of Second Street and Huey P. Long Avenue. The Parish Council subsequently approved leases between JFI and two Port Orleans' entities, POB Gretna Beer, LLC and POB Restaurant Gretna, LLC



The JPOIG found:

- JFI preselected Port Orleans, narrowing its focus on Port Orleans as early as 2022. The later advertisement for interested proposers served as a mere formality rather than a genuine effort to solicit competitive interest. JFI's architect had already begun designing the spaces to Port Orleans' specifications long before any public solicitation. The preselection undermined transparency, fairness, and competitiveness expected of publicly funded projects. Public Lease Laws were enacted to prevent favoritism.
- Leases by JFI with Port Orleans' entities are materially deficient. JFI entered into leases with Port Orleans' entities containing significant flaws in terms and conditions.

The JPOIG recommended JRI, in coordination with JFI, cancel the project as it is currently constituted to:

- Develop and issue an RFP that establishes fair and reasonable criteria for soliciting suitable tenants for space.
- Critically reevaluate lease terms to achieve a more favorable outcome which will protect Parish funds committed to development.

The JPOIG also recommended the Parish Council secure the expertise of a lease counsel.

The leases were expressly "contingent on the actual construction of the building being completed prior to October 1, 2025," an unattainable deadline which presented an opportunity for corrective action by the Parish Council. Despite Council members' knowledge of the JPOIG findings, the Parish Council approved amended leases with Port Orleans' entities on 04/30/2025.

## **Audit Finds Over \$3 Million in Public Funds Spent on Off-Duty Injury Claims Without Sufficient Medical Documentation and Without Structured Review Process,**

**East Bank Consolidated Fire Department Off-Duty Injury Leave, JPOIG #2023-0006, published July 23<sup>rd</sup>**

The JPOIG conducted an audit of East Bank Consolidated Fire Department (EBCFD) usage and payments to employees for off-duty injury leave. EBCFD is a 200-member full-time paid fire department which employs firefighters, investigators, training officers, records clerks, and other classifications of employees within a designated civil service system. EBCFD is funded by a dedicated property tax which generated approximately \$54 million for 2025.

Between 2020 and 2023, 78 EBCFD employees were paid for 75,548 hours of off-duty injuries and illnesses (FODI) leave. This resulted in a \$3,023,579 expenditure in gross salaries and benefits for non-work-related medical absences. Louisiana law provides that fire civil service employees are entitled to full pay for non-work related off-duty injuries or illnesses, but only if the injury or illness is not the result of the employee's negligence. The JPOIG closely examined 28 of the 78 employees who represented 80% of all costs incurred and found:

- In 55% of reviewed cases, documentation was insufficient to determine the cause of the injury or illness.
- In 42% of cases, the nature of the condition could not be verified.
- In 86% of cases, there was no documentation evaluating whether the injury or illness was the result of employee negligence.

This means the Parish paid employees for off-duty injuries without knowing what the injury was, how it happened, or whether it qualified for compensation under the law.

The audit further found EBCFD was not complying with Personnel Rules of the East Bank Consolidated Fire Department Protection District which could have prevented abuse of FODI leave, such as Sick Leave Notices, Physician's Explanations, Medical Evaluation Requirements, Compliance Monitoring, Temporary Modified Duty (TMD), and Return-to-Work Authorizations. The audit also found EBCFD improperly used workers' compensation claims to justify FODI leave.

The JPOIG recommended the Parish "develop a structured claims process to minimize abuse of FODI leave" within the EBCFD. The JPOIG's recommendation went unanswered by the Parish President.



**LCMC Health Invested \$263.1 million in West Jefferson Medical Center,  
LCMC Health West Jefferson Holdings Cooperative Endeavor Agreement Capital Commitments,  
JPOIG #2024-0002, published December 9<sup>th</sup>**

The JPOIG conducted an audit of LCMC Health and West Jefferson Holdings, LLC (WJH) to assess compliance with capital investment obligations for West Jefferson Medical Center (WJMC) under the Cooperative Endeavor Agreement (CEA) with Jefferson Parish.

In 2015, Jefferson Parish, through Hospital Service District #1, entered into a 45-year CEA and master lease with LCMC Health, via WJH, transferring operational control of WJMC. Under the agreement, LCMC Health committed to investing \$340 million in capital improvements during the first 15 years of the CEA, including \$95 million in the first five-year period and an additional \$115 million in the next five years—totaling \$210 million during the first decade.

The audit reviewed capital expenditures from 10/01/2015 through 12/31/2024 and corporate allocations through 09/30/2024. The JPOIG found LCMC Health met its CEA investment obligations, with \$263.1 million spent during the first two capital commitment periods—\$111.3 million in the initial period and \$151.8 million in the second.

A detailed review of \$194.9 million in expenditures showed significant investments across key hospital functions, to include but is not limited to:

- \$114.5 million in construction and building improvements, including renovation of the South Wing; redesign of the Emergency Department; expansion of the Outpatient Surgery Center; upgrades to Neurocritical and Critical Care units; and construction of a standalone Endoscopy suite.
- \$32.1 million in medical equipment supporting surgical, laboratory, neurological, and cancer care services.
- \$34.4 million in information technology, including deployment of the Epic Electronic Health Record System and cybersecurity upgrades.
- \$12.6 million for plant and security enhancements.

LCMC Health responded that the “comprehensive audit yielded positive findings, confirming that LCMC Health met the obligations outlined in the Cooperative Endeavor Agreement,” and reported an additional \$77 million in planned capital investments.





# PUBLIC LETTERS

During 2025, the JPOIG also reported on oversight activity by way of a public letter. Public letters satisfy our mission to prevent fraud, waste, abuse, and illegal acts. Unlike reports which are reactive and detective, public letters are proactive and preventative. Public letters are issued (1) before an action or decision is made; or (2) as an early communication upon the discovery of information but before a full analysis can be completed. For example, a public letter may review proposed legislation and its potential impact on operations based upon facts that are known and risks that can be identified. A well-timed public letter warns of risks and highlights vulnerabilities. Its value is in prompting change to prevent a loss.



**Jefferson Parish Faces Financial Reporting Failures, Frozen Federal Funds, Loss of Bond Rating and Hiring Costly Consultants Because of On-Going Instability with Accounting,**  
Public Letter to Parish President & Parish Council Condition of Financial Administration,  
JPOIG #2025-0006, published September 29<sup>th</sup>

The Jefferson Parish Office of Inspector General (JPOIG) issued a Public Letter highlighting serious and ongoing failures in the Parish's financial management functions. Leadership instability, chronic staff turnover, and a lack of internal controls have put the Parish's finances at risk, costing taxpayers millions and threatening public trust.

The Parish's Accounting Department has had five different Accounting Directors in just 2½ years, with repeated vacancies in the Assistant Director role. In the same period, 11 accountants were hired, and eight left, including four who transferred to other government positions. The primary cause, if not the root cause, of ongoing operational instability is internal dysfunction within the department, not recruiting difficulties.

The inability to maintain accurate accounting records has resulted in the Parish's failure to timely issue its Annual Comprehensive Financial Report (ACFR) for three consecutive years. In nearly a 30-year history, the Parish has never been more than 2 months late issuing its ACFR. Now, the 2022 ACFR was issued 182 days late. The 2023 ACFR was delayed 500 days. The 2024 ACFR is late and may be completed 274 days late. These delays undermine transparency, increase the risk that financial irregularities go undetected, and leave elected officials making decisions without reliable data.

The Parish's bond ratings from Moody's and S&P Global were withdrawn, making borrowing more expensive. Additionally, approximately \$2 million in federal funds have been frozen, and state funding is also at risk.

Finally, the Parish has retained multiple consultants to resolve its problems, notably Deloitte & Touche, costing taxpayers millions. The Parish paid Deloitte & Touche \$4.1 million in the first year of a three-year contract. Recently, the Parish increased the contract to \$8.2 million. Still, there is no clear plan to reduce this dependence or transition responsibilities back to permanent Parish staff. This strategy is fiscally unsustainable and may further erode institutional knowledge, while contributing to inconsistent practices and increased risk of financial mismanagement.

# RISK ASSESSMENT

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

## Process Overview

Step

1

**Understand the Audit Universe.** The audit universe was defined to be 150 departments and functions within Parish government. The universe was developed using the Parish's 2025 Annual Budget book and the Parish's Annual Comprehensive Financial Report (ACFR).

Step

2

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

Step

3

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

Step

4

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

Step

5

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

Step

6

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

# RISK ASSESSMENT

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

## Risk Criteria

### *Fraud Risks*

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

### *Operational Risks*

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

# RISK ASSESSMENT

## Assess Risk and Risk Interactions

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

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

### Special Revenue - Public Safety

- EB Consolidated Fire
- Fire Districts
- Juvenile Services

### Special Revenue - Public Works

- Drainage
- Streets
- Sewerage
- Parkways

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

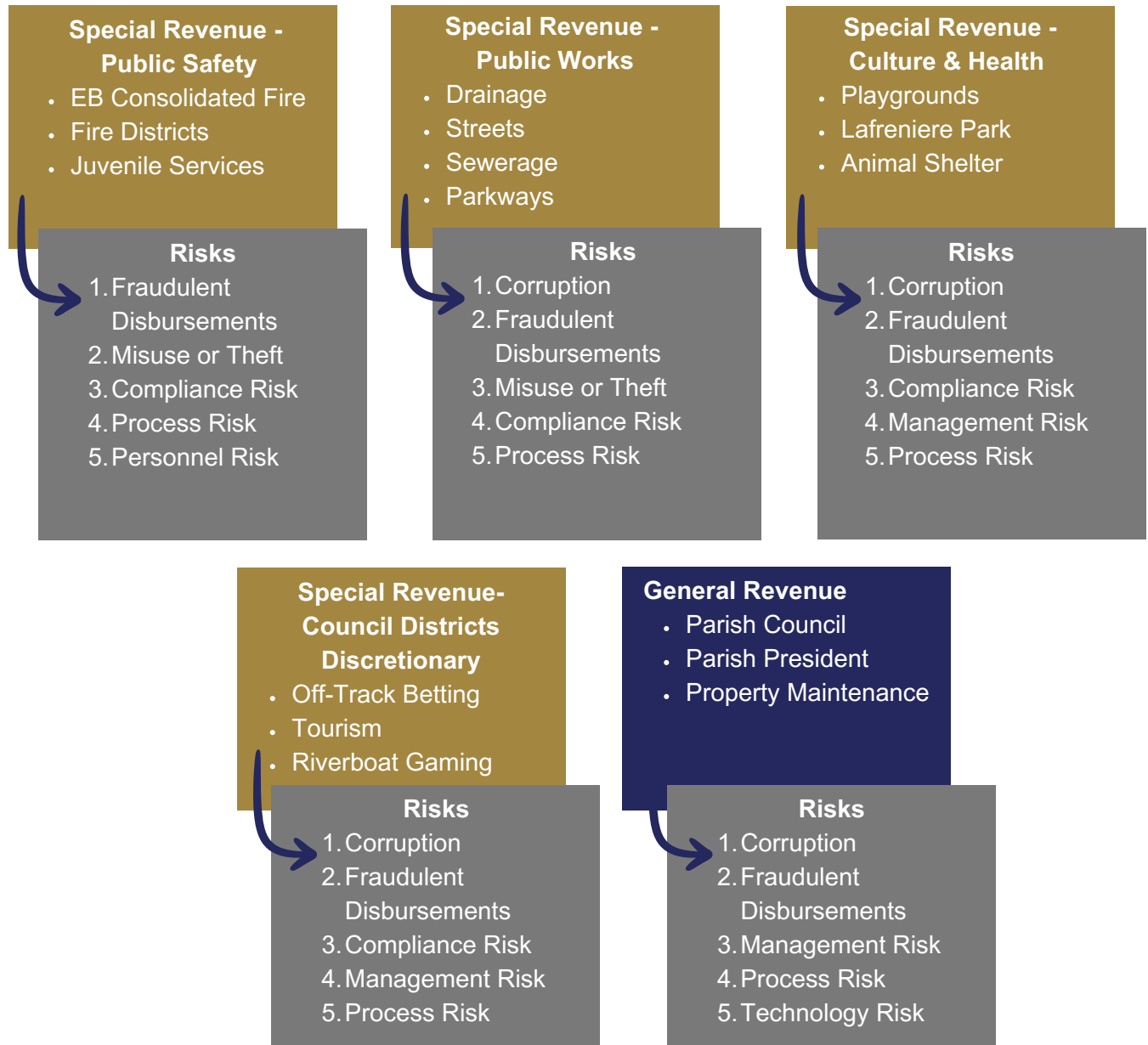
### Special Revenue - Council Districts Discretionary

- Off-Track Betting
- Tourism
- Riverboat Gaming

# RISK ASSESSMENT

## Assess Risk and Risk Interactions (cont.)

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

40

## 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 2025, it had a \$54.8 million adopted budget and reported 282 positions.

### 2. Parish Council (Improvement/Assistance Funds)

The Parish Council is the legislative and policy making body of the Parish to whom it has given authority to spend improvement and assistance funds. In 2025, it had a combined \$8.8 million adopted budget and reported 64 positions, to include all Council Districts, At-Large Districts, and Clerk.

### 3. Finance Departments

The Finance Departments, to include Finance, Accounting, Budget, Purchasing, and Public Safety Grants Administration, are responsible for operation of all Parish accounts, budgets, purchasing, grants, and documents public money received and disbursed. In 2025, they had a combined \$10.6 million adopted budget and reported 51 positions.

### 4. Building Permits Department

The Building Permits Department 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 2025, it had a \$6.7 million adopted budget and reported 76 positions.

### 5. Consolidated Recreation (Department)

The Recreation Department operates community centers, parks, Bucktown Marina, and the Bonnabel Boat Launch. It promotes athletics and provides activities to fit leisure needs of citizens. In 2025, it had a \$38 million adopted budget and reported 313 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.

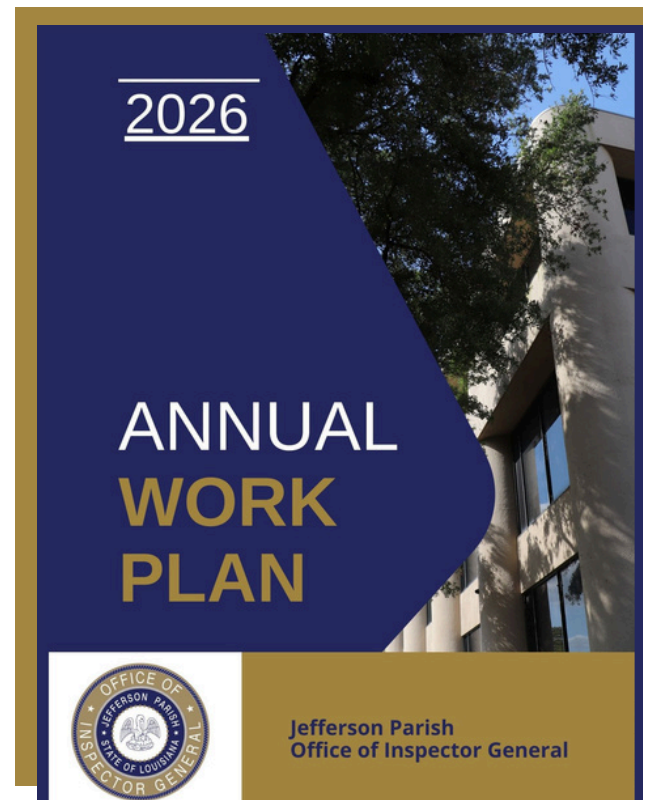


# ANNUAL WORK PLAN

41

We are required by Parish ordinance to present an annual work plan for the upcoming year. The plan must include a schedule of projects and risk assessment criteria. Our planned projects for 2026 focus on the highest-risk areas identified by our risk assessment. Planned projects are focused on areas that would most benefit Parish government and the public.

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



To see more details about the 2026 Annual Work plan, visit us at: [www.jpoig.net](http://www.jpoig.net), and click "Reports, News & Info."

# ANNUAL WORK PLAN

42

## 2026 Planned Audits

### Parish Council (Council District Improvement/Assistance Funds)

Estimated completion date of 12/31/2026.

An audit to determine if funds were spent in compliance with laws and to determine whether the expenditures provided a measurable public benefit. Audit focuses on expenditure of Council District Improvement/Assistance funds.

### Procurement & Contracting

Estimated completion date of 12/31/2026.

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.

## 2026 Planned Evaluations and Inspections

### Monitoring Council Discretionary Funds

Estimated completion date (ongoing)

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



# COMMITMENT TO EXCELLENCE

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

## **Bimonthly Reports to the Ethics and Compliance Commission**

The Ethics and Compliance Commission (ECC) is an independent oversight authority, separate from the JPOIG. Like the JPOIG, it was established by the Parish Charter. The ECC meets regularly. At each meeting, the ECC hears a report from the Inspector General which includes status updates, a presentation of recent public reports, and a report of short-term and long-term challenges to the office. The meetings are open to the public and are streamed live. To view past meetings, visit [jeffparish.tv](http://jeffparish.tv). To view past reports, visit the JPOIG website, [www.jpoig.net](http://www.jpoig.net), and click on “Annual & Monthly Reports” under “Reports, News & Info.”

## **Annual Review by the Quality Assurance Review Committee**

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

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

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

The Office of Inspector General under IG Chatelain’s leadership continues to provide accountability and oversight of government functions in positive, constructive ways by operating fairly and without political or personal agendas, thus maintaining productive dialogue with all branches with which it interacts. Moreover, it does so while maintaining the essential political, economic, social, personal and other distance and objectivity to enable it to effectively demand accountability and point out shortcomings in Parish government components and processes in need of repair whenever necessary.

To read the most recent QAR report, visit the JPOIG website, [www.jpoig.net](http://www.jpoig.net), and click on “Quality Assurance Reviews” under “Reports, News & Info.”

# COMMITMENT TO EXCELLENCE

## Triennial Review by the Peer Review Committee

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

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

Our professional standards require an external peer review to determine if our internal quality control system is suitably designed and operating effectively. The AIG Peer Review provides assurance that the JPOIG is following established policies and procedures and applicable standards. The JPOIG will be reviewed in September 2027 for the period of January 1, 2024 through December 31, 2026. To read the last Peer Review report, visit the JPOIG website [jpoig.net](http://jpoig.net), click on “Quality Assurance Reviews” under “Reports, News & Info.”

## Internal Review

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

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



# STORIES THAT CONNECT

45

## Community Engagement

We work to be informed about our community and to inform the community about the work we do. We engage with local civic associations and business organizations to educate the community about the mission of our office and to discuss our recent reports. This engagement helps the community to understand the role of the JPOIG, our objectives, and our challenges. It also allows the JPOIG to listen to the concerns of the community. In 2025, we were privileged to present before the following organizations:

- Bonnabel Civic Association
- Old Metairie Civic Club
- Waggaman Civic Association
- West Jefferson Civic Coalition
- Home Defense Foundation

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

Throughout 2025, Inspector General Kim Raines Chatelain was interviewed by local print and television news stations about the work of the office and published reports. Media engagement helps us to educate and raise awareness about the impact of oversight on local government.

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



# STORIES THAT CONNECT

## Community Engagement (cont.)

Engaged residents and community organizations play a vital role in closing the loop on oversight. By asking questions, sharing information, and advocating for accountability, the community helps ensure that oversight leads to meaningful action and stronger public trust.

In 2025, Inspector General Kim Raines Chatelain was honored to receive the Citizen Watchdog Award from the Home Defense Foundation (HDF). HDF, whose mission centers on neighbors teaching neighbors and organizing so community voices can be heard, invited the Inspector General to speak with a diverse group of citizens about both the successes and the challenges of providing independent oversight of Parish government.

HDF also mobilized its members and partner organizations to advocate for stronger accountability and transparency in Parish government.

### Citizen Watchdog Award



HDF Founder Mike Weinberger (at right) and WGSO President Jeff Crouere (left) presented Inspector General Kim Chatelain with our Citizen Watchdog Award on August 13, 2025. The ceremony was standing room only!



# STORIES THAT CONNECT

## Professional Engagement

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

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

Inspector General Kim Raines Chatelain and Deputy Inspector General Jeffrey Adolph were honored to present at the National Training Conference for the AIG in San Diego, CA. They also actively participate in the Anti-Corruption Coalition hosted by the U.S. Department of Justice. This coalition brings local, state, and federal fraud professionals together for round-table discussions to share information, learn about current trends in fraud and corruption, and hear from experts in the field.





# Connect with us



X.com/JPOIG



Channel: Jefferson Parish  
Office of Inspector General



Facebook.com/JPOIG



LinkedIn.com/Company/JPOIG



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

990 North Corporate Drive, Suite  
300

Jefferson, LA 70123

Phone: (504) 736-8962

Hotline: (504) 528-4444

