Report of Identified Costs through 06/30/2026

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2013-000000003										
2013-000000003	Exempt Employees Overtime Audit	Finding #01: Exempt employees being paid for overtime. Employees classified as “Exempt” are receiving overtime pay, stand-by pay and call-out pay in an inconsistent manner.	$1,493,129							
2013-000000003	Exempt Employees Overtime Audit	Finding #02: Employees are paid for time not worked. Employees paid for time not worked due to time rounding procedures or call-out and stand-by pursuant to Personnel Rules.								
2013-000000003	Exempt Employees Overtime Audit	Finding #03: Excessive use of stand-by increases Parish payroll when staff are routinely not needed. Employees are being paid for stand-by when there are sufficient staff on duty to address foreseeable needs.								
2013-000000003	Exempt Employees Overtime Audit	Finding #04: “FLSA Pay” increases overtime expense. The Parish practice of paying stand-by results in escalation of the regular rate of pay under FLSA in situations where employees also work either overtime or are called-out during the same work week (i.e., “FLSA Pay”).	$329,492							
			$1,822,621							
2013-000000013										
2013-000000013	Jefferson Parish Leased Property	Finding #01: Lost Revenue - Zero-Dollar Leases. The Jefferson Parish Employees Federal Credit Union (Credit Union) has branch offices in the Yenni Building, the General Government Building, and the Odom Building; all of which are rent-free. Additionally, the credit union offices do not pay a pro-rata share of janitorial costs to the Parish. According to the cooperative endeavor agreement, Section IV. Consideration: “The PARISH OF JEFFERSON does hereby provide the aforementioned space to the JEFFERSON PARISH EMPLOYEES FEDERAL CREDIT UNION for its use in consideration of providing benefits to the Jefferson Parish employees, their families, and the public.” Additionally, the Parish provides office space rent-free to the Justice of the Peace (JOP) in four locations throughout the Parish.							$211,526	
2013-000000013	Jefferson Parish Leased Property	Finding #02: Lack of Inflationary Adjustments. The Parish’s current commercial lease agreements, averaging 7 years and ranging up to 25 years, do not contain an inflationary adjustment clause.	$50,795							

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2013-000000013	Jefferson Parish Leased Property	Finding #03: Failure to Verify the Current Use of commercial parkway overlay zones Properties. The Parish collected $592,520.96 in rent on 167 commercial parkway overlay zones properties in 2016. The Parish Attorney's Office took over the lease management of these properties in 2012. Since that time, there has been no physical validation of the property's actual use.			$592,521					
2013-000000013	Jefferson Parish Leased Property	Finding #04: Occupancy Shortfall, Bucktown Marina Leases. The Department of Parks & Recreation currently has seven (7) vacant 40-foot boat slips at the Bucktown Marina. Slips currently have an 82% occupancy rate. In 2016, the Parish collected $75,848.50 in slip rental fees. If all of the slips were rented for the entire year, the Parish's income would be $111,600, or $35,751 more than the Parish collected in 2016.							$35,751	
2013-000000013	Jefferson Parish Leased Property	Finding #05: Appraisals. Parish property appraisals are not currently updated or maintained. In our sample of various lease types, the JPOIG found that 7, or 16% of the leases in our sample either did not have an appraisal or the appraisal had been performed more than three (3) years prior to this audit.								
2013-000000013	Jefferson Parish Leased Property	Finding #06: Inefficient, Decentralized Rent Collection System. There are disparate methods for rent collection depending on the type of lease. Rent money is collected by three (3) different Parish departments depending on the lease types i.e., commercial parkway overlay zones, Bucktown Marina slip rentals, Cell Towers, etc.								

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2013-000000013	Jefferson Parish Leased Property	Finding #07: Lack of a Cost/Benefit Analysis on Zero-Dollar Leases. Lease cooperative endeavor agreements do not set forth an analysis of commensurate value received by the Parish that correlates to the fair market value of properties being provided. One example states, WHEREAS, the PARISH has a reasonable expectation of receiving a value in cash, services and/or benefits, specifically the benefit of the administration and operation of a tourism attraction which provides educational and cultural information and initiatives to the citizens of the PARISH and provides a program of social welfare for the aid and support of the citizens of Jefferson Parish, which is at least equivalent to the fair value of space provided for in this Agreement…								
2013-000000013	Jefferson Parish Leased Property	Finding #08: Lack of Policies and Procedures. Although the Parish Attorney's Office has currently accepted the responsibility for tracking and administering Parish-wide leases, no written policies or procedures have been adopted to govern this function.								
2013-000000013	Jefferson Parish Leased Property	Finding #09: Lease Tracking System. Instances were found in the accounting records of rents paid by entities that were not reflected on the lease master list. For example, Cup and Chaucer had paid $9,500 in rent in 2016, but did not appear on the lease master list. There were payments made by at least six (6) other lessees who do not appear on the original lease master list provided by the Parish Attorney's Office in January of 2017. Although a new lease database has been created to record and account for all active leases, the Parish Attorney's Office is currently using a stand-alone Excel spreadsheet to track and account for all leased properties. The spreadsheet was incomplete and the newly created database is not yet fully implemented or utilized.								
2013-000000013	Jefferson Parish Leased Property	Finding #10: Lack of Standardized Lease Contracts. The Parish does not have standardized lease models for each type of lease. Missing from most Parish leases is a rent escalation clause. See Finding #2.								

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2013-000000013	Jefferson Parish Leased Property	Observation #01: The JPOIG observed that the collective process the Parish utilizes to manage potential revenue generating parish assets is not coordinated or centralized.								
			$50,795		**$592,521**				**$247,277**	
2013-000000023										
2013-000000023	Hospital Memorandum	Observation #01: The processes engaged in and the role of the retained expert, Kaufman Hall Associates, is an area of concern (Original Memo published 11/22/2013).								
2013-000000023	Hospital Memorandum	Observation #02: Compliance with Open Meetings Law is an area of concern when the Council discusses the hospital matters in Executive Session (Original Memo published 11/22/2013).								
2013-000000023	Hospital Memorandum	Observation (1st Supplemental) #01: The absence of process with clearly defined lines of authority and direction remains an area of concern. The JPOIG is concerned with the expenditure of public funds on consultant services related to the hospital lease process. The JPOIG is concerned that the lack of established process may result in actions by the individual hospital boards which may result in substantial, uncoordinated and potentially duplicative institution specific expenditures. Conflicts of interest is an area of concern (1st Supplemental Memo published 05/21/2014).								
2013-000000023	Hospital Memorandum	Observation (2d Supplemental) #01:: The Parish Council will have for consideration at its scheduled meeting on 06/11/2014 numerous resolutions, some of which would effectively repudiate certain actions and engagements undertaken by the West Jefferson Medical Center (WJMC) with express authority unanimously granted by the Parish Council on 04/9/2014. Resolution 122709, Authorizing WJMC To Negotiate Lease and Resolution 122824, Procurement of Hogan Lovells by WJMC (2nd Supplemental Memo published 07/14/2014).								

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2013-000000023	Hospital Memorandum	Observation (3rd Supplemental) #01: Parish Directing Transaction Under La R.S. 46:1073 Enhanced Ability to Compete-The JPOIG observed that no efforts were made to keep minutes or record executive sessions concerning WJMC, approximately 25 annually. The lack of record made it difficult to reconcile actions taken by the Council as a result of these critical executive sessions from one meeting to the next within the context of the transaction as a whole. The failure to document this process, including these sessions, may have been a contributing factor in the failings of the negotiation team process, issues with contract compliance, and redundancy of efforts among participants (3rd Supplemental Memo published 07/06/2016).								
2013-000000023	Hospital Memorandum	Observation (3rd Supplemental) #02: Council Management of Negotiation Team and Ambiguity in Consultant Role-The Parish established, constructed, re-established, and re-constructed a negotiation team on at least four different occasions between April 2014 and December 2014. Changes were precipitated by need for clarity on issues and information that was reasonably foreseeable. Issues that precipitated modifications included ambiguity in consultant roles originating in their respective contracts, poor communications to members of the negotiation team regarding their ability to participate, communications between team members, reporting protocols, and tasking. This resulted, at times, in significant inefficiency, redundancy, and may have resulted in unnecessary additional consultant costs (3rd Supplemental Memo published 07/06/2016).								

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2013-000000023	Hospital Memorandum	Observation (3rd Supplemental) #03: Engaging Consultants – Contractual Terms and Conditions-The JPOIG observed that neither consultant in connection with the WJMC/LCMC transaction was engaged, retained or compensated in a manner not consistent or compliant with Parish ordinance (e.g. JPCO 2-933.2) or other applicable process, such as that of the WJMC (3rd Supplemental Memo published 07/06/2016).					$3,945,164			
2013-000000023	Hospital Memorandum	Observation (3rd Supplemental) #04: Consultant Costs – Review and Approval of Consultant Invoices-The JPOIG found that the Parish failed to establish or apply a policy and procedure to manage these contracts. This lack of policy and process manifested itself, in large part, in the area of invoice review and payment (3rd Supplemental Memo published 07/06/2016).								
2013-000000023	Hospital Memorandum	Observation (3rd Supplemental) #05: Ex Parte Communications with Individual Councilmembers-Resolutions Nos. 122965 through 122967 directed that the primary negotiation team, which included Joshua Nemzoff, attorneys from Hogan Lovells, and later the WJMC Chairman Harry “Chip” Cahill, were to report to the Council through the Parish Attorney. However, the boundaries of communication were not honored, and Mr. Nemzoff was permitted access to certain Councilmembers outside the chain of reporting (3rd Supplemental Memo published 07/06/2016).								

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2013-000000023	Hospital Memorandum	Observation (3rd Supplemental) #06: Throughout the course of the hospital lease effort, the JPOIG has consistently pointed to a lack of process. Minimally, the process should have included strong management aspects such as defined roles, assigned responsibilities for specific tasks and established protocols for communication that collectively served to achieve the desired outcome. While the Parish succeeded in negotiating a lease and a cooperative endeavor agreement with LCMC for the WJMC, the process was stressed and encumbered by unrefined roles between consultants, no defined responsibility for the “lead coordinator,” and no defined authority for “lead negotiator.” Time and resources were wasted working through the resulting lack of clarity regarding authority, specific tasks, and communications. Although the lease negotiations with LCMC for the WJMC have concluded, the management and oversight of compliance with the agreements has just begun. Thus, the risk has changed, but is no less significant today than it was a year ago. Failure to engage in proper project management specifically tailored towards addressing the residual issues related to the lease of the WJMC and overseeing compliance may well result in further divisiveness, unsupported expense(s), confused processes, and uncertain deliverables (3rd Supplemental Memo published 07/06/2016).								
							$3,945,164			
2013-000000032										
2013-000000032	Harvey Volunteer Fire Company No. 2	Finding #01: While reviewing the department’s Fuelman statements (fuel purchases for Harvey Volunteer Fire Company #2 vehicles), the JPOIG auditor noted there was no signature indicating that supervisory or command personnel reviewed the statements to ensure accuracy.			$7,890					
2013-000000032	Harvey Volunteer Fire Company No. 2	Finding #02: The administrative secretary’s responsibilities include: check preparation, banking, and completing bank reconciliations.								

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2013-000000032	Harvey Volunteer Fire Company No. 2	Finding #03: While reviewing payroll, it was noted that employees' timecards do not have a supervisor's approval or date.			$240,500					
					$248,390					
2014-000000001										
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #01: Reimbursements to Louisiana Community & Family Services may be considered gratuitously alienated.					$7,000			
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #02: Terms in the cooperative endeavor agreement were not adequately monitored or enforced by the Parish.								
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #03: Louisiana Community & Family Services issued improper payments to immediate family members.					$22,337			
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #04: The Parish's accounting department approved payments of $42,558 without obtaining receipts or proof of payment.					$42,558			
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #05: Payments of $61,372 did not have adequate proof of payment as expenses were paid in cash; $5,369 of the $61,372 claimed cash payments were related to a fictitious invoice created by Louisiana Community & Family Services.					$61,372			
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #06: Louisiana Community & Family Services commingled its public and private funds. Consequently, the Jefferson Parish Office of Inspector General noted $136,739 in questionable expenses.					$136,739			
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #07: Louisiana Community & Family Services inappropriately used Parish equipment.					$3,830			
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #08: Louisiana Community & Family Services lacked controls and documentation around its financial accounting process.								
2014-000000001	Louisiana Community & Family Services, Inc.	Finding #09: The Parish Council funded Louisiana Community & Family Services for services provided prior to the contract agreement.			$7,000					
					$7,000		**$273,836**			
2014-000000020										
2014-000000020	Vehicle Surplus and Donation	Finding #01: The General Services Department has not implemented the surplus property procedures listed in the Parish President's Surplus Property policy (05/2014).								

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2014-000000020	Vehicle Surplus and Donation	Finding #02: Parish surplus vehicles were transferred to outside entities without proceeding through the General Services' Surplus Property Division in violation of JPCO §2-168(3).					$160,222			
2014-000000020	Vehicle Surplus and Donation	Finding #03: The Parish's Code of Ordinances does not recognize the donation of the Parish's surplus assets.								
2014-000000020	Vehicle Surplus and Donation	Finding #04: The Parish Council approved the donation of 20 surplus vehicles to other municipalities without complying with JPCO 2-936 through 2-938. The total value of donated vehicles was $255,424.					$255,424			
2014-000000020	Vehicle Surplus and Donation	Finding #05: The Parish purchased two (2) new transit buses totaling $160,222 for the purpose of "donating" them to municipalities, Jean Lafitte and Grand Isle.								
2014-000000020	Vehicle Surplus and Donation	Finding #06: The Parish distributed Parish vehicles to the towns of Grand Isle and Jean Lafitte prior to adopting a resolution, executing an act of donation, and properly transferring the certificate of title to the respective towns.								
2014-000000020	Vehicle Surplus and Donation	Finding #07: The Parish donated vehicles to several entities without providing criteria regarding the appropriate usage of the vehicles.								
							$415,646			
2014-000000023										
2014-000000023	Handling of Confidential Information - Electronic Information Policy	Finding #01: Dissemination of JPOIG Supplemental Memorandum Draft-Confidential JPOIG Supplemental Memorandum was distributed to unintended recipients.								
2014-000000023	Handling of Confidential Information - Electronic Information Policy	Finding #02: Forwarding of Official Parish E-mail to Non-Parish E-mail Account-Staff member received the confidential memorandum from the Parish Attorney. The communication(s) received from the Parish Attorney was automatically forwarded to a non-Parish e-mail account.								
2014-000000023	Handling of Confidential Information - Electronic Information Policy	Finding #03: Forwarding of Official Parish E-mail to Unauthorized Person-Staff member forwarded the communication received from the Parish Attorney to the media from the non-Parish e-mail account.								
2014-000000027										

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2014-000000027	Rickey Jackson Community Hope Center	Finding #01: Three (3) Parish payment requests totaling $45,043.25 were not properly approved. On 03/07/2013, the Parish reimbursed the RJCHC for three (3) payment requests for insurance and renovation expenses totaling $45,043.25. The JPOIG did not find evidence that the three (3) payment requests were approved by the Finance Department as required by form #256. Rev 11/90.								
2014-000000027	Rickey Jackson Community Hope Center	Finding #02: Descriptions on two (2) purchase orders generated by Community Development totaling $41,691 did not match the description on the invoice or change order provided by the RJCHC. On 04/30/2013, and 01/23/2014, the Parish reimbursed the RJCHC for expenses totaling $41,691. It was noted that the item descriptions on purchase orders #13-0007587 and #14-0000853 in the amounts of $32,040 and $9,651, respectively, did not match the description on the corresponding invoice and change order.								
2014-000000027	Rickey Jackson Community Hope Center	Finding #03: The effective dates for insurance coverages were prior to the effective date of the CEA.								
2014-000000027	Rickey Jackson Community Hope Center	Finding #04: Failure to perform a physical inspection of the RJCHC inventory to ensure existence and completeness. On 02/20/2014, the Parish reimbursed the RJCHC for 40 items of musical and computer equipment totaling $18,100.02. The Parish did not verify the purchase or acquisition. Also, the JPOIG noted that the RJCHC inventory list was incomplete because the inventory list did not contain the cost of each item. On 03/12/2015, the JPOIG performed an inspection of the inventory and accounted for items on the RJCHC inventory list.								
2014-000000027	Rickey Jackson Community Hope Center	Finding #05: The Parish system of grant management fails to address the ownership and disposition of the RJCHC inventory purchased with public funds, including grant funds, at termination of the CEA. A Parish ordinance or policy was not in place to address the ownership and disposition of inventory purchased with public funds, including grant monies, at termination of the CEA.								

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2014-000000027	Rickey Jackson Community Hope Center	Finding #06: Failure to comply with CEA Section 11 - Narrative Reports. The JPOIG did not find evidence of compliance with CEA Section 11-Narrative Reports. Narrative reports on expenditures were not submitted to the Parish Internal Auditor for review to help ensure accuracy and validity of the RJCHC expenditures.								
2014-000000027	Rickey Jackson Community Hope Center	Finding #07: Failure to provide timely proof of vendor payments to the Parish for expense reimbursements totaling $158,238.73. During 2013-2015, the Parish reimbursed the RJCHC for various expenses in the amount of $203,133.04. It was noted that the RJCHC did not submit to the Parish proof of vendor payment for expense reimbursements totaling $158,238.73 in a timely manner.					$158,239			
2014-000000027	Rickey Jackson Community Hope Center	Finding #08: The Parish reimbursed the RJCHC for a cash payment of $1,478.52 for the purchase of limestone without adequate supporting documentation.								
2014-000000027	Rickey Jackson Community Hope Center	Finding #09: Failure to comply with CDBG funding rules 24 CFR 85.36 and 84.44, the competitive bid process. The JPOIG could not find evidence that the RJCHC was in compliance with CDBG funding rules 24 CFR 85.36(d) (1), and 84.44(e) (2). “Small purchases are made through the use of purchase orders. Competition is sought through oral or written price quotations.” The Parish reimbursed the RJCHC approximately $100,291.25 for renovations to its facility. Based on the aforementioned, the JPOIG was not able to determine if the Parish’s reimbursements to the RJCHC represented a fair price for these renovations as would have been established via competitive, multiple bids.								
2014-000000027	Rickey Jackson Community Hope Center	Finding #10: The Parish reimbursed the RJCHC for contracting, insurance, utilities, and lawn service expenses totaling $49,304.79. However, the RJCHC paid its vendors $42,110.64 resulting in the Parish overpaying the RJCHC expenses in the amount of $7,194.15.					$7,194			

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2014-000000027	Rickey Jackson Community Hope Center	Finding #11: Failure to comply with CEA Section 3 – Payment (i). On 01/23/2014, the Parish reimbursed the RJCHC $9,651.25 for contracting expenses. The JPOIG reviewed the RJCHC subcontractor Kent & Associates change order for this transaction and noted that the subcontractor charged a 21% mark-up on their construction costs of $7,961 in the amount of $1,690.25, in conflict with CEA Section 3-Payment (i).								
2014-000000027	Rickey Jackson Community Hope Center	Finding #12: RJCHC comingled Parish funds with a non-RJCHC account. On 04/30/2015, and 06/04/2015, the Parish reimbursed the RJCHC for expenses totaling $1,825.50. The RJCHC paid employee salaries of $1,375.50 and lawn maintenance services of $450 from Mr. Jackson’s Whitney Bank business account instead of using the RJCHC’s First NBC Bank account.								
2014-000000027	Rickey Jackson Community Hope Center	Observation #01: The RJCHC performance measurements were not established. The JPOIG did not find evidence that the Parish had established performance measurements to analyze the benefits of their investments, track the progression of the project, and evaluate the overall program effectiveness. It was noted that HUD has established performance measurements for CDBG funding.								
2014-000000027	Rickey Jackson Community Hope Center	Observation #02: The Parish did not provide CEA and CDBG training to the RJCHC. The JPOIG did not find evidence showing that the Parish provided training and guidance to the RJCHC regarding Parish and CDBG funding requirements.								

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2014-000000027	Rickey Jackson Community Hope Center	Observation #03: General ledger Coding for the RJCHC purchases did not agree with the Parish Resolutions. The Parish auditor noted that the Parish Resolution stipulated that the purchases of insurance $13,003.25 and inventory equipment $18,100.02 should have been posted to account #21280-1173-139-7454 - “Other Contracted Services.” The JPOIG reviewed the RJCHC purchases of insurance, musical equipment, and computers and noted that some were posted to the following accounts: •Purchases in the amount of $13,003.25 were posted to general ledger account #21280-1173-139-7331-“Professional Services.” •Purchases of computers/equipment in the amount of $18,100.02 were posted to account #21280-1173-139-7432.3 - “Other Equipment.”								
2014-000000027	Rickey Jackson Community Hope Center	Observation (Follow-Up) #01: The JPOIG reviewed a sample of 135 expenditure transactions in the RJCHC’s documentation for 2018’s processed reimbursements. The JPOIG observed that some of the utility invoices contained carryover balances from the previous billing period. In addition, the amount paid by the RJCHC was not the full amount due for that bill, resulting in more carryover balances with late fees for future billing periods. These occurrences raise the question of whether the Parish reimbursed late fees in these partial payments, which are ineligible for reimbursement.								

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2014-000000027	Rickey Jackson Community Hope Center	Observation (Follow-Up) #02: The JPOIG reviewed a sample of 135 expenditure transactions in the RJCHC's documentation for 2018's processed reimbursements. The JPOIG observed the supporting documentation contained receipts for reimbursement of fuel and food expenses. However, the supporting documentation did not show that the expenses were job related. For example, in July 2018, the RJCHC submitted documentation of the staff's time cards. The latest shift recorded is 2:30 PM - 6:30 PM. The RJCHC submitted a receipt for food bought at McDonald's with a credit/debit card for reimbursement. The date and time on the receipt is 08/16/2018 at 6:42 PM. And again, a receipt for food bought at Popeye's at 6:27 PM was submitted. Receipts for purchases of fuel did not give any supporting documentation as to whether the fuel was needed for a job related activity and as to which vehicle was receiving the fuel. These payments with inadequate supporting documentation, totaling $1,226.92, represent 2% of the $57,522.22 reimbursed to RJCHC in 2018.								
							$165,433			
2014-000000029										
2014-000000029	Funding of Jefferson Parish Constables and Justices of the Peace	Finding #01: Jefferson Parish's cost to support the 8 Constables and 8 Justices of the Peace exceeded the state mandated costs by approximately $500,000.						$501,545		
2014-000000029	Funding of Jefferson Parish Constables and Justices of the Peace	Finding #02: Jefferson Parish is providing rent free office space to the 1st, 2nd, and 5th Justice Courts.								
2014-000000029	Funding of Jefferson Parish Constables and Justices of the Peace	Finding #03: The JPOIG was not able to verify any CEA or IGA's for the 1st, 2nd, and 5th Justice Courts.								
2014-000000029	Funding of Jefferson Parish Constables and Justices of the Peace	Finding #04: Jefferson Parish is providing employer contributions to certain participating Constables and Justices of the Peace with regard to retirement and benefits plans in the same manner as Parish Employees.								

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2014-000000029	Funding of Jefferson Parish Constables and Justices of the Peace	Finding #05: Jefferson Parish receives no reimbursement from Constables and Justices of the Peace for the payment of employer benefits contributions paid by Jefferson Parish.								
								$501,545		
2014-000000043										
2014-000000043	Grand Isle Volunteer Fire Company	Finding #01: The GIVFC issued $22,737 in payments for expenses charged to and/or related to GIVES. The GIVFC expended $6,981 on the GIVES invoices related to fuel for emergency units, repairs for emergency units, and ambulance response books. The remaining $15,756 of expenses charged to the GIVES were for invoices related to groceries and cleaning supplies that benefited both the GIVFC and the GIVES.					$2,697,722			
2014-000000043	Grand Isle Volunteer Fire Company	Finding #02: The GIVFC’s fuel receipts indicated a total of $5,840 of questionable fuel purchases. The purchases were as seen below: Gas Can Purchases $1,303; Undocumented Fuel Purchases $4,047 GIVES $490.					$5,840			
2014-000000043	Grand Isle Volunteer Fire Company	Finding #03: The GIVFC has inadequate documentation of its grocery expenses, which limited our ability to assess whether funds expended were reasonable or gratuitously alienated. The JPOIG Auditor reviewed 135 transactions totaling $29,014 related to grocery/meal expenditures. The documentation provided lacked information on the public purpose, date, time, location, and attendees at the applicable events. Additionally, GIVFC did not have written policies or procedures addressing reasonable protocol for the expenditure of funds on groceries. As such, the JPOIG Auditor was unable to assess whether funds were reasonable or gratuitously alienated.					$29,014			

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2014-000000043	Grand Isle Volunteer Fire Company	Finding #04: Former Chief Chaisson hired its board president as a contract worker, in which his pay totaled $46,500 during 01/01/2011 – 06/01/2011. The GIVFC did not have any documentation regarding the duties, pay rate, and hiring process of the board president. The Board President performing services as a contract worker may present a conflict of interest. A former employee of the GIVFC falsified four timesheets related to the BP oil spill work. As such, GIVFC paid the employee $576 for 36 hours of work that was not provided. Former Chief Chaisson signed two of the four timesheets.					$47,076			
2014-000000043	Grand Isle Volunteer Fire Company	Finding #05: The GIVFC expended $1,737 on purchases that may represent gratuitous expenditures. The GIVFC had no legal obligation to expend such funds. As such, the expenses may violate the state constitution.					$1,737			
2014-000000043	Grand Isle Volunteer Fire Company	Finding #06: The GIVFC issued a $200 check to cash. The GIVFC stated that the transaction was related to a boat repair. However, the GIVFC was unable to provide supporting receipts. As such, the JPOIG Auditor could not verify whether the expense was related to firefighting activity.					$200			
2014-000000043	Grand Isle Volunteer Fire Company	Finding #07: In July 2013, the GIVFC paid $50 per diems to four firefighters and one board member for attending a funeral. The funeral was not related to training or firefighting activity. As such, the payments may have violated state law.					$200			
2014-000000043	Grand Isle Volunteer Fire Company	Finding #08: The GIVFC paid $339 over six transactions for expenses charged by individuals not employed by the fire company. The charge tickets did not specify the vehicle receiving fuel or the purposes of food purchases.					$339			

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2014-000000043	Grand Isle Volunteer Fire Company	Finding #09: The GIVFC rents rooms for its firefighters, other paid workers, and board members during evacuations. The GIVFC paid $6,541 to Carmel Inn for 15 rooms during Hurricane Issac. The supporting documentation provided revealed the GIVFC paid $505 for the hotel stay for Anacia Chaisson, an individual not employed by the GIVFC. The remaining receipts provided lacked documentation evidencing the individuals staying in each room. The GIVFC stated some rooms booked might be unoccupied as its firefighters may stay back on the island. There are no restrictions on who stays in unoccupied rooms. The GIVFC does not have written policies or procedures related to acceptable protocol or documentation for such emergency events.					$6,541			
2014-000000043	Grand Isle Volunteer Fire Company	Finding #10 : The JPOIG Auditor conducted an inventory of equipment at the GIVFC, in which equipment that was not identifiable was listed as a disposal. However, there was not adequate documentation of the disposal of assets costing $242,572. Additionally, GIVFC’s records indicated that certain assets were disposed of because the assets were destroyed in Hurricane Gustav. However, the dates in service were post Hurricane Gustav. As such, the JPOIG Auditor was unable to rely on the limited disposal documentation provided, and therefore unable to account for assets costing $242,572. The JPOIG Auditor was unable to verify a disposition date for the assets because of inadequate documentation.					$242,572			
2014-000000043	Grand Isle Volunteer Fire Company	Finding #11: The GIVFC paid a monthly Sprint bill for the cell phone of several employees. A review of 58% of the monthly Sprint bills indicated the GIVFC expended funds on phone bills for the bookkeeper of the organization, individuals not employed by the organization, and numbers where the GIVFC did not identify the individual using the phone account. Additionally, GIVFC purchased 6 cell phones totaling $820 without documenting its public purpose.					$7,599			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2014-000000043	Grand Isle Volunteer Fire Company	Finding #12 : Jefferson Parish disburses millage funds to volunteer fire departments pursuant to fire protection contracts. The Parish has not implemented a monitoring mechanism or required any documentation that would demonstrate fire companies are operating in accordance with state law and the fire protection contract								
2014-000000043	Grand Isle Volunteer Fire Company	Observation #01 : The GIVFC made payments totaling $3,532 for groceries that were charged to the GIVFC's account by individuals not employed at the GIVFC. The payments were made during periods that were outside our audit scope.					$3,532			
2014-000000043	Grand Isle Volunteer Fire Company	Observation #02: The GIVFC did not cancel a fire inspection prior to an out of state vendor arriving in Grand Isle. As such, the vendor charged the GIVFC $800 for cancelling the inspection in an untimely manner. Additionally, in January 2011, the GIVFC paid $1,567 to the IRS as a penalty for not paying taxes on time.					$2,367			
							$3,044,739			
2014-000000044										
2014-000000044	Terrytown Booster Club	Finding #01: The Parish allowed booster clubs to use its property without an executed agreement.								
2014-000000044	Terrytown Booster Club	Finding #02: Terrytown Booster Club purchased uniforms totaling $33,736.83 from an immediate family member of the playground's center supervisor.					$51,188			
2014-000000044	Terrytown Booster Club	Finding #03: The Club does not have an accounting system in place to record its financial position.			$132,596					
2014-000000044	Terrytown Booster Club	Finding #04: Terrytown Booster Club has inadequate internal controls over its financial operations.								
2014-000000044	Terrytown Booster Club	Finding #05: Terrytown Booster Club does not maintain concession sales receipts.								
2014-000000044	Terrytown Booster Club	Finding #06: Terrytown Booster Club is not an IRS tax-exempt entity and has not filed required federal tax returns.								
2014-000000044	Terrytown Booster Club	Finding #07: Terrytown Booster Club compensates its concession staff with cash for its services.								
2014-000000044	Terrytown Booster Club	Finding #08: The Parks & Recreation Department has not enforced Jefferson Parish Code of Ordinances §21-1 & 21-4 pertaining to booster club oversight.								
					$132,596		**$51,188**			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2015-000000002										
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #01: Marrero-Ragusa Volunteer Fire Company spent approximately $42,936 on groceries and restaurant meals related to (1) Board meetings. (2) For the on-duty shift for training and fire prevention meetings (3) Gold outing meetings.					$42,936			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #02: Marrero-Ragusa Volunteer Fire Company spent $4,969 reimbursing employees for personal expenses. These reimbursements appear to be a benefit to the Marrero-Ragusa Volunteer Fire Company’s employees and could be taxable. The Marrero-Ragusa Volunteer Fire Company has Blue Cross Blue Shield insurance for full-time, paid employees. As a part of their health insurance policy, the employees’ and their dependents had a $100 deductible for prescriptions. Employees would pay for their prescription, obtain a receipt from the store, and then give the receipt to the administrative assistant for reimbursement.					$4,969			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #03: The Marrero-Ragusa Volunteer Fire Company gave each of its employees a $50 gift certificate each November.					$4,000			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #04: The Marrero-Ragusa Volunteer Fire Company purchases flowers out of their general fund account for people who are sick or have passed away. Flower purchases have been made for both employees and non-employees.					$593			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #05: Late fees have been charged to the Marrero-Ragusa Volunteer Fire Company for payments to Atmos, Entergy, Jefferson Parish Water Department, Sam’s Club, and others.					$2,929			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #06: The Marrero-Ragusa Volunteer Fire Company does not keep a current and accurate inventory of its equipment. They rely on the inventory prepared by their auditing firm. As of 12/31/2014, the value of all buildings and equipment, net of depreciation, was $603,520.			$603,520					
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #07: Lack of accountability for fuel purchases using Fuelman. When fuel is purchased, employees are either not entering the vehicle’s correct mileage or else they do not enter any mileage at all.			$73,279					

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #08: The credit card users do not always submit the detailed receipt for their purchase. They will submit the credit card receipt with the total amount charged without sufficient information written on receipts when credit cards are used. The Marrero-Ragusa Volunteer Fire Company Credit Card Policy states that, “credit cards will be issued to the President and the Fire Chief…” From the credit card statements, there are six (6) credit cards that have been issued to four (4) people.					$13,775			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #09: The petty cash fund was found to be short $20.78 when the JPOIG auditor performed an independent count of the petty cash fund. The petty cash fund of $500 was counted on 07/15/2016 and there was $252 in cash on hand and $227.22 in identified receipts. Additionally, Marrero-Ragusa Volunteer Fire Company has no written policies or procedures for the maintenance and replenishment of the Petty Cash fund.								
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Observation #01: The Marrero-Ragusa Volunteer Fire Company completes purchase orders for larger purchases which are approved by the board.								
					$676,799		**$69,202**			
2015-000000003										
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #01: During the three-year audit period, the JPOIG tested a total of 311 transactions for restaurant meals and groceries that totaled $26,170. Examples of questionable meal expense transactions were: 1. Board and membership meeting transactions sampled resulted in twelve out of thirty (40%) meal transactions expended for meetings more than 2 hours in length; and eighteen out of thirty (60%) meal transactions expended for meetings less than 1 hour in length. 2. Training Sessions: (Firefighting personnel work 24-hour shifts.) 3. Work Detail Meetings: (Similar to above, employees are working a 24-hour shift.) The remaining 281 transactions reviewed represented restaurant and grocery expenses, a majority of which were unsupported by adequate documentation (detailed receipts and/or list of attendees) to identify these charges as a valid business expense.					$26,170			

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2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #02: The MEVFC has Blue Cross Blue Shield insurance for full-time, paid employees that includes a $250 deductible for out-of-pocket costs for prescriptions and a $500 dollar deductible for out-of-pocket costs for medical procedures. Employees were reimbursed for their deductibles. During the three (3) year audit period, the MEVFC has spent $11 ,432.12 reimbursing employees for personal expenses. ill addition, these reimbursements appear to be a benefit to the MEVFC's employees and may have been taxable.					$11,432			
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #03: The MEVFC paid employees a yearly bonus and safe driving pay totaling $21,436.32. In 2013 and 2014, the MEVFC paid employees safe driving pay totaling $22,324.31. The MEVFC's total unallowable pay to employees during 2012-2014 was $43,760.63.					$43,761			
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #04: The MEVFC purchased items with millage money that are not likely permissible. These included $615 for flowers related to illness, death, sympathy, and the birth of a child; $894 for funeral related expenses including a bagpiper, gloves, food, and a flag; $103 for awards provided to members in excess of the amount allowed by La. R.S. 40:1510.					$1,612			
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #05: Records indicate expenditures for holiday functions: $1,134 was expended on 12/14/13, for food and $951 was expended on 12/15/12, for food.					$2,085			
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #06: Preventive controls were not in place over timecards. During the review of payroll, the JPOIG auditor noted that the MEVFC's timecards were not signed by the employee and the supervisor in conflict with proper internal controls over financial information.			$832,000					
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #07: The MEVFC does not keep current and accurate inventory of its equipment. They rely on the inventory prepared by their auditing firm. As of 12/32/2014, the net value of all equipment was $1,342,232.			$1,342,232					
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #08: Lack of accountability for fuel purchases using Fuelman. When fuel is purchased, employees are either not entering the vehicle's correct mileage or else they do not enter any mileage at all.			$62,625					

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Finding #09: The MEVFC did not have adequate preventive controls in the form of supervisory approvals in place over source documents and bank reconciliations. During the review of the MEVFC's source documents, invoices, deposit tickets, and bank transfers, the JPOIG auditor noted a lack of supervisory approval over these source documents. In addition, it was noted that the MEVFC 's bank reconciliations were not approved by management personnel.								
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Observation #01: During 2012-2013, renovations were made to Station #84 totaling $211,086.82. The JPOIG noted that the MEVFC did not obtain multiple bids for the renovations.								
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Observation #02: During the audit, 311 receipts for restaurant and grocery purchases were examined. Of the total, 219 purchases were made at restaurants. Only 21, or 9.67%, of the receipts listed the attendees. Additionally, there were only 34 detailed receipts (15.5%). The majority of the time, the MEVFC only had the credit card receipt. These receipts show only the amount charged and not what was actually purchased by the MEVFC.			$612					
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Observation (Follow-up) #01: Jefferson Parish’s contracts with the volunteer fire companies contain reporting requirements regarding financial documents, ethics training certificates, and fire reports. These reports provide the Parish with information to ensure adequate oversight for the expenditure of public funds restricted to fire protection services.								
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Observation (Follow-up) #02: During the review, the JPOIG noted that the MEVFC was not maintaining its current payroll expense records in accordance with generally accepted accounting principles (GAAP).								
2015-000000003	Marrerro-Estelle Volunteer Fire Company No. 1	Observation (Follow-up) #03: According to the current Fire Protection Agreement, apparatus, equipment, and vehicles purchased with public funds shall be the property of the Fire District and titled in the Fire District’s name. Of the 12 vehicles, 5 were still titled in MEVFC’s name. During the follow-up testing period, MEVFC sent the certificates of title for the 5 vehicles in MEVFC’s name to the Director of Fire Services in order to effect the transfer.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
					$2,237,469		**$85,060**			
				2015-000000008						
2015-000000008	Exempt Employee Overtime	Finding #01: Exempt employees being paid for overtime. Employees classified as “Exempt” are receiving overtime pay, stand-by pay and call-out pay in an inconsistent manner.	$1,478,645							
2015-000000008	Exempt Employee Overtime	Finding #02: Employees are paid for time not worked. Employees paid for time not worked due to time rounding procedures or call-out and stand-by pursuant to Personnel Rules.								
2015-000000008	Exempt Employee Overtime	Finding #03: Excessive use of stand-by increases Parish payroll. Under the Personnel Rules, a supervisor cannot take any employment of disciplinary action against an employee who fails to respond to a call-out unless the employee is receiving stand-by pay. The practical consequence is pay for hours not worked.								
2015-000000008	Exempt Employee Overtime	Finding #04: “FLSA Pay” increases overtime expense. Standy-by necessitates the additional application of FLSA pay. The Parish practice of paying stand-by results in escalation of the regular rate of pay in situations where employees also work either overtime or are called-out during the same work week (i.e., “FLSA Pay”).								
			$1,478,645							
				2016-000000006						
2016-000000006	Security Services Contracting in 2015	Finding #01: Method of Procurement violated Parish Ordinances.					$794,125			
2016-000000006	Security Services Contracting in 2015	Finding #02: Significant deficiencies in controls over the payment process.								
2016-000000006	Security Services Contracting in 2015	Finding #03: Significant deficiencies in controls over the RFP and contracting process.								
2016-000000006	Security Services Contracting in 2015	Finding #04: Significant deficiencies in controls over requirements in the contracting.								
							$794,125			
				2016-000000013						

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2016-000000013	Herbert Wallace Memorial Volunteer Fire Company	Finding #01: During the three (3) year audit period, at least five (5) employees have worked in excess of the maximum straight-time hours for their 14-day work period and were not paid their overtime rate for those excess hours. Total unpaid overtime for the three (3) year audit period amounted to $67,980.47.					$67,980			
2016-000000013	Herbert Wallace Memorial Volunteer Fire Company	Finding #02: The administrator works part-time, irregular hours for the HWMVFC. His time card is kept in his office while other employees' time cards are kept in a binder in the day room. For the firefighting staff, the Chief checks their time cards against the work schedule. The administrator's time card is approved by the treasurer who is not in a position to verify when the administrator was at work.								
							$67,980			
2016-000000021										
2016-000000021	Jefferson Parish Finance Authority	Finding #01: Jefferson Parish Finance Authority Employees Misclassified as Parish Employees. Jefferson Parish has carried employees of the Jefferson Parish Finance Authority, a non-Parish entity, as Parish employees. The Jefferson Parish Finance Authority is a separate non-Parish entity governed by a Trust Indenture. These employees have been provided all of the benefits and privileges of being a Parish employee while the Jefferson Parish Finance Authority controlled the terms and conditions of employment, including, but not limited to salary.					$851,558			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2016-000000021	Jefferson Parish Finance Authority	Finding #02: Executive Director Misclassification as a Parish Employee. Tim Whitmer, the former Chief Operating Officer for the former Parish President Aaron Broussard, directed the Parish Finance Department to create a new position of Executive Director of the Jefferson Parish Finance Authority within the Parish payroll system, and effect the transfer of accumulated sick leave and benefits to his “new department.” As a result of this legally unsupported action, the newly appointed Executive Director of the Jefferson Parish Finance Authority, Mr. McCarthy, retained all of the benefits and privileges of being a Parish employee while the Jefferson Parish Finance Authority controlled the terms and conditions of employment, including, but not limited to salary.								
2016-000000021	Jefferson Parish Finance Authority	Finding #03: Retention of the Assistant Director as a Parish Employee. Mr. McCarthy, as the Jefferson Parish Finance Authority Executive Director, created a job description for the Assistant Director which does not list any educational or professional certification requirements, commensurate with fiscal and management responsibilities. The position did include these qualifications: 1. Current employment and permanent civil service status with Jefferson Parish, and 2. At least seven (7) years of work experience in the Jefferson Parish Finance Authority with responsibility for technical market rate programs and/or bond issues. The Parish, at the request of Mr. McCarthy, created the position of the Jefferson Parish Finance Authority Assistant Director within the Parish Classified Service Pay Plan.								
2016-000000021	Jefferson Parish Finance Authority	Finding #04: Parish Retirement Benefits. Because Jefferson Parish Finance Authority employees are improperly carried as Parish employees, Jefferson Parish Finance Authority employees may participate and receive retirement benefits from the Parochial Employees Retirement System (Parochial Employees Retirement System).								

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2016-000000021	Jefferson Parish Finance Authority	Finding #05: Excessive Trustee Per Diem Payments. The Jefferson Parish Finance Authority Board authorizes its members to be paid $150.00 each for weekly Board meetings which average 32 minutes. Board members receive additional per diems for attending committee meetings, conferences and luncheons. There are eight (8) Board members.						$106,350		
2016-000000021	Jefferson Parish Finance Authority	Finding #06: Travel Expenses. Jefferson Parish Finance Authority expended $9,900 and $8,600 for calendar years 2015 and 2016, respectively, for travel related expenses. The JPOIG identified $911 in questionable travel expenses for FY 2016 below: • $72 in baggage fees charged to the Jefferson Parish Finance Authority AMEX card that were for personal travel of the Executive Director and his wife; • $40 in AMEX charges for travel expenses that did not have supporting receipts; • $325 in Board member travel cancellation fees; • $75 in early airline check-in fees; and • $399 for in-state car rental expenses for the Executive Director.					$911			
2016-000000021	Jefferson Parish Finance Authority	Finding #07: Professional Service Fees. The Jefferson Parish Finance Authority expended approximately $555,000 for professional services in fiscal years 2015 and 2016. The Jefferson Parish Finance Authority: • Did not engage in efforts to utilize bidding to control costs; • Failed to execute contracts with all retained professionals; and • Failed to require detailed invoicing.			$550,000					

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2016-000000021	Jefferson Parish Finance Authority	Finding #08: Premium Pricing to Borrowers-SMAP. The Jefferson Parish Finance Authority advertises the Southern Mortgage Assistance Program (SMAP) as a grant program (that does not have to be re-paid) which provides qualified borrowers with down-payment assistance to purchase a home. The program operates to produce the following results: • All grants are reimbursed to the Jefferson Parish Finance Authority when the loan is sold to the marketplace. • All borrowers pay a premium interest rate over the life of the loan. • Borrowers selecting the 4% down-payment assistance grant also pay additional fees over the life of the loan which benefits the Jefferson Parish Finance Authority.								
2016-000000021	Jefferson Parish Finance Authority	Finding #09: Overpaid Home Investment Partnership Program Fund Service Fees. The Jefferson Parish Finance Authority retained a total of $6,843 in questioned Federal Home Investment Partnership Program funds, as follows: • $1,843 in staff time was not supported. • $5,000 was paid to the General Counsel who was engaged via a separate monthly retainer.					$6,843			
2016-000000021	Jefferson Parish Finance Authority	Finding #10: Agency Financial Position and Future Sustainability. The Jefferson Parish Finance Authority's Board approved budget for 2017 only covers the operations fund and contained a planned deficit of ($291,560). This has been the case for the three most recent years. Jefferson Parish Finance Authority's actual revenue exceeded that budgeted, however, deficits still remained of ($163,622) and ($222,780) for calendar years 2015 and 2016.								
2016-000000021	Jefferson Parish Finance Authority	Finding #11: Questionable Operating Transfers. The Jefferson Parish Finance Authority transferred $1.397 million, residual funds related to a bond sale, during fiscal year 2016 to augment operating revenues of the Jefferson Parish Finance Authority. These funds were moved from a restricted fund to an unrestricted operating fund without any approval from the Jefferson Parish Finance Authority Board.					$1,397,000			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2016-000000021	Jefferson Parish Finance Authority	Finding #12: Lack of Self-Governance. Jefferson Parish Finance Authority selectively behaves as a department of the Parish. The Jefferson Parish Finance Authority fails to fully perform as an independent entity with specific fiduciary responsibilities and associated authorities under the Trust Indenture.								
					$550,000		**$2,256,312**	**$106,350**		
2016-000000028										
2016-000000028	Sonny Randon Photography	Finding #01: The use of the Randon Photography services represented a waste of public dollars because photography services were duplicative of those performed by other Parish employees.						$36,244		
2016-000000028	Sonny Randon Photography	Finding #02: The Purchasing Department failed to identify repetitive invoices totaling more than $5,000 in aggregate per annum for the same service from the same vendor in opposition to the Uniform Purchasing Procedures and policies.								
2016-000000028	Sonny Randon Photography	Finding #03: The Chief of Staff, on behalf of or with the Parish Council, lacks published policies and procedures. Further, the Chief of Staff did not comply with the Jefferson Parish Code of Ordinances as it relates to this procurement action.								
2016-000000028	Sonny Randon Photography	Finding #04: In 2014, 2015, and 2016 the Chief of Staff failed to comply with Ordinance 20327 Section 2-902 of the Jefferson Parish Code of Ordinances when he authorized the payment of Sonny Randon Photography invoices for more than the aggregate amount of $5,000 for the same goods and/or services during the calendar year.								
								$36,244		
2016-000000041										
2016-000000041	Hospital Memorandum	Finding #01: The Parish rendered payment to consultant without receiving defined scope of services and deliverables (4th Supplemental Memo published 02/15/2017, p. 2).					$300,000			
2016-000000041	Hospital Memorandum	Finding #02: Parish failed to adequately define deliverables required of vendor (4th Supplemental Memo published 02/15/2017, p. 2).			$50,000					

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2016-000000041	Hospital Memorandum	Finding #03: Consultant refused to voluntarily comply with JPOIG requests and urged the Parish Council to deny access by the JPOIG's to information. Conduct represents a breach of the contract and a violation of JPCO §2-155.10. (4th Supplemental Memo published 02/15/2017, p. 3).								
2016-000000041	Hospital Memorandum	Finding #04: The Parish called upon the Internal Auditor to review invoices, an action that (1) is not a function of audit (see JPCO 2-162); and (2) one for which he was wholly unqualified to take since he was not involved in the post-closing of WJMC transaction advice, the project for which professional services were retained (4th Supplemental Memo published 02/15/2017, p. 3).								
					$50,000		**$300,000**			
2016-000000044										
2016-000000044	Department of Transit Administration - Bus Bench Advertising Contract	Finding #01: Bus Bench Advertising Request for Proposal Contained Flawed Pricing Terms. To the Parish's detriment, this pricing formula effectually resulted in a variable amount per month to be received by the Parish rather than what was described in the Request for Proposal as a monthly guaranteed fee.								
2016-000000044	Department of Transit Administration - Bus Bench Advertising Contract	Finding #02: Ineffective/Inefficient Contract Model. The current vendor contract contains an ineffectual fee schedule which is dependent upon the vendor's operational success and accurate reporting regarding advertising fees. It fails to address or provide a reporting process for bus benches that are missing, improperly placed, or insufficient in number. Lastly, the contract does not contain specific and meaningful penalties for vendor noncompliance.	$176,832							
2016-000000044	Department of Transit Administration - Bus Bench Advertising Contract	Finding #03: Incomplete Vendor Reports. The bus bench provider, Go-Graphics, submitted monthly reports to the Parish that did not contain the required information per the vendor contract, such as specific locations or the advertising revenues collected during the period.								
2016-000000044	Department of Transit Administration - Bus Bench Advertising Contract	Finding #04: Late Vendor Payments. It was noted that the bus bench vendor consistently submitted monthly reports after the required due date.								

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2016-000000044	Department of Transit Administration - Bus Bench Advertising Contract	Finding #05: Bus Bench Inventory Below Contract Minimum. The JPOIG determined through an inspection of bus benches online in July of 2018 that 17 of the bus benches on the listing could not be located. Further, the average number of bus benches online averaged 248, not the minimum 255 required per the vendor contract.								
2016-000000044	Department of Transit Administration - Bus Bench Advertising Contract	Finding #06: Contractual Noncompliance Issues. The JPOIG noted the following noncompliance issues during its review: 1. Departmental responsibility regarding permits for the advertising on bus benches in accordance to Jefferson Parish Code of Ordinances Section 32-1 is unclear. 2. The bus bench vendor, Go-Graphics, has had to remove 34 bus benches, and additionally, has been having ongoing refurbishing of bus benches, which causes the amount of benches on the bus route to vary. 3. Transit's management reported that bus benches were found in locations that were not on the bus route. Go-Graphics was informed in writing to remove the benches. Yet, the vendor failed to immediately remove bus benches until receiving additional notifications. 4. The bus benches are not labeled with a unique number on the bench itself.								
			$176,832							
2016-000000049										
2016-000000049	Transition Expenses - Elected Official	Finding #01: Lack of Transparency and Accountability								
2016-000000049	Transition Expenses - Elected Official	Finding #02: Misuse of Parish Dedicated Millage Funds					$9,982			
2016-000000049	Transition Expenses - Elected Official	Finding #03: Parish President Yenni spent an estimated $108,264.78 of funds budgeted to other departments.						$108,265		
2016-000000049	Transition Expenses - Elected Official	Finding #04: Waste of public funds to achieved preferred décor.						$10,950		
2016-000000049	Transition Expenses - Elected Official	Finding #05: A Parish vendor invoiced two separate Parish departments for the installation of televisions in the East bank and West bank Offices of the Parish President, resulting in an overpayment of at least $1,917.50.						$1,918		
							$9,982	**$121,133**		

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2017-000000017										
2017-000000017	Lafreniere Park Concert Events	Finding #01: Parish funded concerts events at Lafreniere Park through the Patrons opposite to the terms of the cooperative endeavor agreement.					$510,776			
2017-000000017	Lafreniere Park Concert Events	Finding #02: Parish did not receive full benefit of revenue generated from fundraising at Lafreniere Park due to mismanagement and lack of controls over funds.			$26,305					
2017-000000017	Lafreniere Park Concert Events	Finding #03: Private entities profited from events at Lafreniere Park without Parish Council approval.					$45,850			
2017-000000017	Lafreniere Park Concert Events	Finding #04: Council District 4 should not manage contract.								
2017-000000017	Lafreniere Park Concert Events	Finding #05: Noncompliance with cooperative endeavor agreement, Section 1- Services, Fundraising for capital improvements					$259,508			
2017-000000017	Lafreniere Park Concert Events	Finding #06: Noncompliance with cooperative endeavor agreement, Section 1- Reimbursement					$96,263			
2017-000000017	Lafreniere Park Concert Events	Finding #07: Noncompliance with cooperative endeavor agreement, Section 9- Reports								
2017-000000017	Lafreniere Park Concert Events	Finding #08: Noncompliance with cooperative endeavor agreement, Section 10 - Cost and Collection Records								
2017-000000017	Lafreniere Park Concert Events	Finding #09: Noncompliance with cooperative endeavor agreement, Section 21 – General, Cooperation with JPOIG						$935		
					$26,305		**$912,397**	**$935**		
2017-000000022										
2017-000000022	Elected Official Receiving Something of Value	Finding #01: Councilman Johnston received something of economic value from Parish vendors in the form of Copeland Lagniappe Dollars.						$491		
2017-000000022	Elected Official Receiving Something of Value	Finding #02: Councilman Johnston may have received something of economic value from Parish employees.								
2017-000000022	Elected Official Receiving Something of Value	Finding #03: Parish vendors may have given something of value to Councilman Johnston.								
2017-000000022	Elected Official Receiving Something of Value	Finding #04: Councilman Johnston received something of economic value from Parish vendors and Parish employees.								
								$491		

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2017-000000027										
2017-000000027	Security Services Contracting	Finding #01: Inefficient/Inadequate Contract Model (Computer Services Contract and Security Services Contract). The Parish Council approved the Computer Services Contract with the Contractor, New Era. The Computer Services Contract failed to: 1. Establish limits or criteria for security equipment and materials. 2. Establish rates for labor and materials, 3. Establish any invoicing, billing and payment requirements. The Parish Council approved the Security Services Contract with the Contractor, New Era. The Security Services Contract failed to: 1. Establish dynamic pricing for security equipment and materials in the technology sector that routinely sees price reductions and new model availability. 2. Establish invoicing and billing requirements necessary to validate work performed by job.								
2017-000000027	Security Services Contracting	Finding #02: Lack of Adequate Contract Oversight (Computer Services Contract and Security Services Contract). The Parish does not effectively utilize existing controls to ensure that vendors do not exceed established contract sub-cap limits.					$2,406,738			
2017-000000027	Security Services Contracting	Finding #03: Inadequate Support for Invoices – Labor (Computer Services Contract and Security Services Contract). Vector Electric and Controls Solutions, Inc., the Subcontractor, did not provide the job cost data to New Era, the Contractor, and the Contractor did not request any support for Subcontractor invoices. Rather, the Contractor invoiced the Parish based upon the Subcontractor's invoices, plus an upcharge. Contractor was required to "maintain adequate books of account with respect to its services, in accordance with generally accepted accounting principles (GAAP)". The Parish paid the contractor $1,131,578 in labor costs across both contracts without adequate support for hours worked and labor rates charged.					$1,131,578			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2017-000000027	Security Services Contracting	Finding #04: Inadequate Support for Invoices – Equipment (Computer Services Contract and Security Services Contract). Vector Electric and Controls Solutions, Inc., the Subcontractor, did not provide the job cost data to New Era, the Contractor, and the Contractor did not request any support for Subcontractor invoices. Rather, the Contractor invoiced the Parish based upon the Subcontractor's invoices, plus an upcharge of 21%. Contractor was required to "maintain adequate books of account with respect to its services, in accordance with generally accepted accounting principles (GAAP)". The Parish paid the contractor $139,446 in upcharges on equipment and materials across both contracts in excess of contract requirements.					$139,446			
2017-000000027	Security Services Contracting	Finding #05: Improper Sales Tax Charges (Computer Services Contract and Security Services Contract). The Parish paid a total of $14,257 for sales tax on equipment purchased. The Contractor, New Era, billed the Parish for sales tax paid for security equipment and materials purchased by its Subcontractor, Vector Electric and Controls Solutions, Inc.. The Contractor possessed a tax exemption certificate which was not provided the Subcontractor or otherwise utilized for Parish purchases.					$14,256			
2017-000000027	Security Services Contracting	Finding #06: Overbillings on Contract (Security Services Contract). The Parish Administration approved invoices for payment totaling $7,795 for equipment and labor costs that were in excess of labor and equipment rates stipulated in the contract. Original Audit identified $7,795 in questioned costs. Follow-Up Audit added $293,310 in questioned costs.					$7,795			
2017-000000027	Security Services Contracting	Finding #07: Subcontractor Agreements (Computer Services Contract and Security Services Contract). Contractors must submit affidavits to identify subcontractors for Parish contracts, however, contractors are not required to provide evidence of a written agreement with subcontractors defining their business relationship and responsibilities as it applies to the Parish prime vendor contract.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2017-000000027	Security Services Contracting	Finding #08: Security Services Plan (Computer Services Contract and Security Services Contract). Director of Security did not provide comprehensive recommendations on security measures at Parish facilities or oversee and administer the contract between Jefferson Parish and the security equipment company.								
							$3,699,813			
2017-000000031										
2017-000000031	Public Bid No. 50-00120070	Finding #01: Parish failed to evaluate bid submission for accuracy of representations.			$190,344					
2017-000000031	Public Bid No. 50-00120070	Finding #02: Parish does not have adequate process for bid protests.								
					$190,344					
2017-000000041										
2017-000000041	Jefferson Parish Premium Pay 2014-2017	Finding #01: Exempt Employees Paid Premium Pay. In 2017, the Parish incurred costs of $1,870,830 related to premium pay to exempt employees. The Parish incurred total cost for years 2014-2017 of more than $7.2 million related to premium pay and costs to exempt employees. The JPOIG notes that, in many cases, exempt employees were paid double their regular pay.	$12,742,567							

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2017-000000041	Jefferson Parish Premium Pay 2014-2017	Finding #02: Excessive Stand-By Pay. The Parish incurred cost in excess of $2.1 Million related to stand-by pay in year 2017. The Parish incurred cost for years 2014-2017 in excess of $8.3 Million. Pension costs related to stand-by pay alone averaged an additional 14% or $1.17 million. Neither the state nor neighboring parishes pay stand-by pay to employees designated “exempt,” and cost incurred related to stand-by pay to non-exempt employees was found to be de minimis in those other jurisdictions. Choosing to place employees in a paid stand-by status versus a call-out status, where upon employees are paid only when called, must be based upon a factual determination involving several criteria. Generally, compensation for employees waiting to work when called is compensable when the conditions are so restrictive or the calls so frequent that the employee cannot effectively use that time for personal purposes. The JPOIG has consistently articulated that the Parish’s universal assessment that all employees who may be called in are subject to stand-by pay is overly broad and can be managed more efficiently.								
2017-000000041	Jefferson Parish Premium Pay 2014-2017	Finding #03: Lack of Automated Data Collection to Support Effective Management of Premium Pay. The JPOIG audit revealed that management does not engage in a process that supports robust automated data collection for the purpose and use of premium pay management. The lack of relevant data collection results in management operating in an information vacuum and impairs effective decision making. Premium pay and related pay costs in excess of $9.3 Million in 2017 remain unchecked and largely unmonitored.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2017-000000041	Jefferson Parish Premium Pay 2014-2017	Finding #04: Premium Pay Worked is Approved After the Fact. Detailed audit testing revealed that the Parish allows employees to work and report premium time without prior approval from applicable management. Although the JPOIG is aware that most departments utilize some form of pre-approved scheduling system, the decision to allow an employee to work premium hours is made at the middle manager level, in many cases, with verbal pre-approval from the employee's supervisor.								
			$12,742,567							
2017-000000042										
2017-000000042	Jefferson Parish Council Advertising and Communications	Finding #01: Lack of Written Policies and Procedures. The Parish Council has not implemented a written policy to govern Parish Council expenditures for printing and mailings.								
2017-000000042	Jefferson Parish Council Advertising and Communications	Finding #02: Questionable Expenditures. A review of Parish Council expenditures recorded to the Parish's accounting system revealed that Parish accounts were charged with 45 transactions of a questionable nature. Council-at-Large Division A had questioned costs of $21,021 and District 3 $23,532.25 totaling $44,553.25.					$44,553			
							$44,553			
2017-000000045										
2017-000000045	Water Department - Physical Security	Finding #01: Water Department Physical Security. The JPOIG determined that security weaknesses exist at the East Bank Water Complex. Further, the JPOIG saw no evidence that an annual inspection or associated recommendations had been made by the Department of Security.								
2017-000000045	Water Department - Physical Security	Finding #02: Unauthorized Employee Badge Access. There were many instances of multiple cards and active credentials issued to current, retired, and terminated employees in the security database.								
2017-000000045	Water Department - Physical Security	Finding #03: Security Requirements Not Followed. The Security Division's management could not provide evidence of the required annual inspections of all Parish owned facilities as required by parish ordinance. The Division provided evidence to support a limited number of site visits that were reactive in nature and driven by specific departmental requests.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2017-000000045	Water Department - Physical Security	Finding #04: Although Parish ordinance requires the Security Division to assess security risks for Parish facilities annually, the ordinance does not require the Division to establish a baseline for the security measures at critical infrastructure facilities. In addition, department directors are not required to implement the recommendations of the Security Division.								
2018-000000003										
2018-000000003	Parish Allowance Report	Finding #01: The cell phone allowance is a practice without authorization.								
2018-000000003	Parish Allowance Report	Finding #02: The Parish is expending more than $83,000 in unnecessary cost per annum under the current cell phone allowance program.						$84,298		
2018-000000003	Parish Allowance Report	Finding #03: The Parish issues miscellaneous expense allowances to elected officials without authorization.					$512,000			
							$512,000	**$84,298**		
2018-000000007										
2018-000000007	Jefferson Parish's Vehicle Tracking and Management System	Finding #01: Underutilization of the Vehicle Tracking and Management System.								
2018-000000007	Jefferson Parish's Vehicle Tracking and Management System	Finding #02: Inadequate System Cost Control.						$68,966		
2018-000000007	Jefferson Parish's Vehicle Tracking and Management System	Finding #03: Excessive Vehicle Idle Time.						$756,265		
								$825,231		
2018-000000013										
2018-000000013	Lafitte-Barataria-Crown Point Volunteer Fire Company: Full-time Residents of Fire Stations	Finding #01: LBCP VFC employees and/or volunteers are using fire stations supported with public funds and/or owned by the Parish as full-time personal residences which may violate La. Const. Article 14, Section 7(a), Fire Protection District No. 4 Millage Referendum, the terms of the contract with the Parish, La.R.S. 39:704 proceeds of special tax, and/or the LBCP VFC SOG.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2018-000000020										
2018-000000020	Lafreniere Park Financial Controls/Lost Revenue	Finding #01: Lack of controls over the management, collection, and deposit of cash from Lafreniere Park token machines.						$94,912		
2018-000000020	Lafreniere Park Financial Controls/Lost Revenue	Finding #02: Lack of effective controls governing the establishment of fees and waiver criteria for all facility types.						$139,050		
2018-000000020	Lafreniere Park Financial Controls/Lost Revenue	Finding #03: Lack of effective controls over the management, collection, and deposit of revenue from Lafreniere Park facility rentals.								
2018-000000020	Lafreniere Park Financial Controls/Lost Revenue	Finding #04: The Park’s cash handling was not in compliance with the Accounting Department’s Funds Handling Policies & Procedures.								
2018-000000020	Lafreniere Park Financial Controls/Lost Revenue	Finding #05: Lack of effective controls over the use of the Parish network.								
2018-000000020	Lafreniere Park Financial Controls/Lost Revenue	Finding #06: Lack of effective controls over the Park’s time clock.								
2018-000000020	Lafreniere Park Financial Controls/Lost Revenue	Finding #07: Parish employees giving Parish employees discounted rates on use of Parish facilities without authority.								$1,100
								$233,962		**$1,100**
2018-000000021										
2018-000000021	Greater New Orleans, Inc. Economic Development Services	Finding #01: Lack of a cooperative endeavor agreement review process. There is no established process to ensure that all cooperative endeavor agreements have been reviewed by the Parish Attorney’s Office prior to their submission to the Council for passage.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2018-000000021	Greater New Orleans, Inc. Economic Development Services	Finding #02: Ineffective/Inefficient Contract Structure. During the review period of the audit, the JPOIG identified the following concerns regarding the cooperative endeavor agreement signed on 02/05/2018 covering the prior years of 2016 and 2017: 1. The cooperative endeavor agreement terms result in the vendor receiving payment for services that predate the cooperative endeavor agreement's signing date. 2. The cooperative endeavor agreement contains overly broad deliverables, which may not correlate with the restrictions imposed by the millage funding language. 3. The cooperative endeavor agreement included objectives that may oppose geographic restrictions placed on the funding source's allowable usage. The Parish cannot be assured that Greater New Orleans, Inc.'s services comply with the millage restrictions.			$180,000					
2018-000000021	Greater New Orleans, Inc. Economic Development Services	Finding #03: Contract Noncompliance. Greater New Orleans, Inc. has not submitted narrative reports as required per the cooperative endeavor agreement.								
2018-000000021	Greater New Orleans, Inc. Economic Development Services	Finding #04: Conflict of Interest. Mrs. Chereen Gegenheimer is both an employee of the Jefferson Parish Council and a member of the Greater New Orleans, Inc.'s Board of Directors. Mrs. Gegenheimer participated in the creation of deliverables and expediting payment for Greater New Orleans, Inc.'s cooperative endeavor agreement signed on 02/05/2018 covering the prior years of 2016 and 2017.								
2018-000000021	Greater New Orleans, Inc. Economic Development Services	Observation #01: During the course of meetings held regarding the audit report's confidential draft, the JPOIG observed that the Parish does not have an annual mandated review and approval of the Parish's standard contract forms.								
					$180,000					
2018-000000028										
2018-000000028	Planning Advisory Board Member	Finding #01: Parish Council appointed member to the Planning Advisory Board who was not a resident of Jefferson Parish.								
2018-000000028	Planning Advisory Board Member	Finding #02: Parish Council appointed member to the Planning Advisory Board who was not a qualified voter of Jefferson Parish.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2018-000000028	Planning Advisory Board Member	Finding #03: The Parish does not have a process or procedure to ensure that appointees to the Planning Advisory Board meet and maintain eligibility during their term.								
2018-000000028	Planning Advisory Board Member	Finding #04: Planning Advisory Board Member Kirk Usey failed to cooperate as required by JPCO 2-155.10(12).								
2018-000000028	Planning Advisory Board Member	Finding #05: Planning Advisory Board Member Kirk Usey Claimed Two Homestead Exemptions.								
2019-000000003										
2019-000000003	Office of Fire Services	Finding #01: Lack of Compliance with Office of Fire Services Ordinance. The Office of Fire Services has not developed and implemented adequate policy and procedure by which the Office of Fire Services can provide meaningful oversight and guidance for the volunteer fire companies. In order to perform the stated functions, the Office of Fire Services Director must first establish processes to ensure the relevant data from the volunteer fire companies, the Fire Training Center and Hazmat, are collected, reviewed and monitored only with consistent data can the Office of Fire Services establish metrics and methodologies for assessment, assurance and reporting; set timelines to support reporting; and provide timely coordination and feedback to the Parish and the entities or divisions involved.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2019-000000003	Office of Fire Services	Finding #02: Lack of Adequate Contract Administration. The Office of Fire Services has not ensured that all volunteer fire companies submit timely reports that are required by the volunteer fire company agreements with the Parish. JPOIG testing determined that the Office of Fire Services Director did not have a complete set of required documents and reports on file for any one District or volunteer fire company during 2018. The JPOIG testing of Office of Fire Services records during the 2018 fiscal period revealed: • 62% of the volunteer fire companies did not submit quarterly budgets and other financial reports timely; • No ethics certificates were on file; • No confirmations for the receipt of fire services reports to the State Fire Marshal were on record until 2019 (for receipt of fire reports); • No support or evidence that the volunteer fire companies established goals and objectives to improve Property Insurance Association of Louisiana (PIAL) ratings; • 1 volunteer fire company submitted a complete equipment inventory; 7 submitted incomplete inventories; and 5 did not submit any records.								
2019-000000003	Office of Fire Services	Finding #03: Inadequate Development of volunteer fire company Policies and Procedures. The Office of Fire Services and the volunteer fire companies are required to collaborate and coordinate in various areas including the development of policies and procedures. These efforts have not resulted in the development of standardized policies and procedures for the volunteer fire companies. Standardized policies and procedures support efficient oversight by the Office of Fire Services, consistency in the guidance provided to the volunteer fire companies, and help to ensure transparency and accountability of public funds.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2019-000000003	Office of Fire Services	Finding #04: Deficiencies Noted in External Audit Reports. The JPOIG reviewed the publicly available, external annual audit reports for 2017 and 2018 for all volunteer fire companies. The Finance Department confirmed receipt of the current annual external audit reports from the volunteer fire companies. However, the Office of Fire Services did not collect or review the volunteer fire companies' annual external audit reports. A significant number (12 of 13) of the external audit reports noted one or more operational and internal control deficiencies, which were not addressed nor remedied.								
2019-000000003	Office of Fire Services	Finding #05: Ordinance and Budget Misalignment. The JPOIG review of budgets for the Office of Fire Services, the East Bank Consolidated Fire Department, and the 7 districts overseeing the volunteer fire companies revealed: • The Fire Districts which fund the volunteer fire companies do not contribute to the Office of Fire Services budget; • The Hazardous Materials Division revenue and expenses are contained within the East Bank Consolidated Fire Department's budget, while the operations and administration is assigned to Office of Fire Services; • The salaries for the key management and staff are split between Office of Fire Services and the East Bank Consolidated Fire Department; • Training center staff costs are split between Office of Fire Services and the East Bank Consolidated Fire Department; • The enabling ordinance establishes the Office of Fire Services and its positions as a stand-alone department, which implies that the department would have its own salary budget, with Administrative salaries being fully reflective of total cost; and • The Office of Fire Services is organized and budgeted as a General Fund Department, when the nature of its operation lends itself to a Special Revenue Fund designation.								
2019-000000004										

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2019-000000004	Jefferson Parish Council District Improvement/Assistance Funds	Finding #01: Lack of Adequate Contract Administration. Per the Parish's policy regarding contract administration, each Parish contract names a Director, or Director's designee, as the designated contract administrator. Regarding the expenditure of CDIA funds by Parish Council, those contracts do not name a Parish Council District as the department to administer the contract. As a result, the responsibility falls on the Finance Department to make payments without adequate contract management.								
2019-000000004	Jefferson Parish Council District Improvement/Assistance Funds	Finding #02: Lack of Ordinance Regarding Intergovernmental Agreements. An ordinance does not exist providing structure to the processing of IGAs. This has resulted in some IGAs referring to the JPCO §2-925.1, the ordinance addressing CEAs, potentially causing confusion to the parties and readers of regarding applicability of an IGA.								
2019-000000004	Jefferson Parish Council District Improvement/Assistance Funds	Finding #03: Unclear Ordinance Language – Advances and Supporting Documentation. The JPCO §2-925.1(b)(2)(i) does not sufficiently specify what type of supporting documentation is needed to receive payments based on reimbursement. Additionally, the provision regarding advance service invoices in JPCO §2-925.1(b)(2)(ii) does not mirror present business practices. Due to the nature of services requiring advance payments in the time that those services are rendered, Finance and the vendor cannot comply with the 7- day requirement.								
2019-000000004	Jefferson Parish Council District Improvement/Assistance Funds	Finding #04: Unallowable Expenditures of CDIA Funds. Of the 67 expenditures, 6 CEA expenditures were determined to be unallowable, resulting in $221,520 in unallowable costs.					$221,520			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2019-000000004	Jefferson Parish Council District Improvement/Assistance Funds	Finding #05: Questioned Costs due to Lack of Sufficient Supporting Documentation. Of the 67 transactions reviewed, 61 lacked sufficient supporting documentation to ensure that the CDIA funds paid to other entities was spent as authorized, which consisted of 28 IGAs and 33 CEAs. The initial total of these questioned costs amounted to $3,217,861 or 97% of dollars expended. At the JPOIG's request, the Finance Department sent follow-up emails to the vendors requesting the missing supporting documentation to resolve the questionable transactions. Some additional documentation was received; however, 47 transactions still remained unsupported. The JPOIG then directly requested supporting documentation from the top 10 external third parties who received majority of the funds from the 47 transactions and obtained documentation for 28 transactions. The final amount of questioned costs after this effort totaled $391,403 or 11.8% of funds expended.					$391,403			
2019-000000004	Jefferson Parish Council District Improvement/Assistance Funds	Observation #01: During the JPOIG's review of the ordinances, resolutions, and contracts for the 67 IGA/CEA expenditures, the JPOIG noted some instances of contractual noncompliance. These instances include: • Payment in excess of the contract limitation of $500; and • A duplicate payment for an invoice in the amount of $5,280. Additionally, in 18 instances, the reimbursement requests were made outside of the designated contract time limitations.					$5,780			
							$618,703			
2019-000000011										
2019-000000011	Personnel Department - Determination of Eligibility	Finding #01: The Personnel Department failed to verify an applicant's claimed education and certified the applicant as eligible who did not meet minimum qualifications.				$78,479				
2019-000000011	Personnel Department - Determination of Eligibility	Finding #02: The Personnel Department failed to verify work experience and certified applicant who did not meet minimum qualifications.								
						$78,479				

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2020-000000033										
2020-000000033	Fire Extinguisher Certification	Finding #01: The Parish paid a vendor $5,012 for the certification of fire extinguishers that was not performed in accordance with state regulation.		$5,012						$5,012
2020-000000033	Fire Extinguisher Certification	Finding #02: The Parks & Recreation Department could not reconcile invoices with fire extinguishers certified by Ultimate Fire & Safety Protection, LLC.								
				$5,012						**$5,012**
2020-000000034										
2020-000000034	Sales Tax Costs	Finding #01: Parish absorbed costs of sales tax that were avoidable under state law.	$698,543							
2020-000000034	Sales Tax Costs	Finding #02: Parish Code of Ordinance, Appendix A Rule 26 confuses the Parish’s claim of tax-exempt status.								
2020-000000034	Sales Tax Costs	Observation #01: Parish adopted practice to assert tax-exempt status on public works project bids.								
			$698,543							
2020-000000038										
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #01: The current Administrator who processes the company’s receipt of revenues and payments to vendors, is also a signatory on the company’s four checking accounts.								
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #02: The JPOIG tested 12 vendor payment transactions processed during the audit period, and found that there was no written approval by management noted on the invoice document or its supporting attachments.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #03: The JPOIG tested 52 payroll transactions for accuracy and proper compliance with Department of Labor Laws and the Herbert Wallace Memorial Volunteer Fire Company's own documented payroll policy and procedure. 14 exceptions were identified during testing. Gross pay transactions with exceptions totaled $62,022 which represents 32% of the total gross pay processed in the six month testing period. 1. Federal and State Taxes were not always withheld; 2. The hours on the timesheet were summarized incorrectly; 3. Training hours worked were not included in overtime hours; 4. State Pay Overtime was calculated incorrectly; and 5. The employee was not paid for all hours recorded on the timesheet.					$62,022			
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #04: The JPOIG tested 25 fuel invoices presented by the fire company's vendor, Fuelman. After reviewing the fuel reports, 12 instances of exceptions were noted. Ten (10) exceptions for inaccurate mileage entered at the time of fuel purchase, one (1) exception was for an improper fuel type purchased, and one (1) exception was due to missing weekly fueling receipts. Total questioned costs for fuel amounts are $2,075 which represents 81% of fuel costs tested for the period under audit. The exceptions recurred amongst four employees, one of which was the Fire Chief.			$2,075					
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #05: The Office of Fire Services has prepared a compliance report on the Herbert Wallace Memorial Volunteer Fire Company as follows: o The third quarter 2020 financial report has not been submitted to Office of Fire Services, which was due on October 15, 2020. o The annual audit for 2019 has not been submitted to Office of Fire Services, which was due after the close of the 2019 fiscal year. o The current inventory report has not been submitted to Office of Fire Services. The JPOIG also noted that the Herbert Wallace Memorial Volunteer Fire Company was not in good standing with the Louisiana Secretary of State, which is a requirement of the Parish contract.			$330,346					

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #06: The JPOIG noted that the Herbert Wallace Memorial Volunteer Fire Company’s written policies and procedures lack sections on the topics of general fiscal controls, the maintenance and preparation of interim financial statements, segregation of duties, allowable and un-allowable costs, fuel purchases and the issuance of an annual independent audit report.								
					$332,421		**$62,022**			
2021-000000006										
2021-000000006	Terrytown Volunteer Fire Company	Finding #01: Lack of Compliance with the Parish Contract- There are two items on non-compliance with the Parish Fire Services Agreement. The first is that there is no inventory report submitted to the Office of Fire Services, which is required to be submitted annually. The second item of non-compliance was service award payments made by the TVFC. Per the Fire Services Agreement, any service award program must be approved in writing by the Parish prior to implementation. There was no documentation to support that the service award program was approved by the Parish.					$11,950			
2021-000000006	Terrytown Volunteer Fire Company	Finding #02: Lack of Adequate Fiscal Policies and Procedures- TVFC did not have written policies and procedures on the topics of general fiscal controls such as preparation of interim financial statements, segregation of duties, allowable costs, fuel purchases and the issuance of an annual independent audit report.								
2021-000000006	Terrytown Volunteer Fire Company	Observation #01: Invoices did not have evidence of written approval by management.			$4,290					
2021-000000006	Terrytown Volunteer Fire Company	Observation #02: Per the Fire Services Agreement, VFC vehicle purchases are to be titled in the name of the Fire District. During testing , JPOIG noted one vehicle that was titled in the VFC's name.			$6,395,375					
					$6,399,665		**$11,950**			
2021-000000019										

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Finding #01: 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. Additionally, 6 out of 13 policies did not address the use of medication while on duty. This poses a risk of firefighters operating under the influence of drugs.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Finding #02: 10 out of 13 VFCs' policies and procedures did not satisfy state law mandates to support negative employment action because policies did not incorporate SAMHSA guidelines and/or require use of certified laboratories and review by a Medical Review Officer.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Finding #03: 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 VFCs and the Parish.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Positive Finding #01: EBCFD is governed by Personnel Rules of the East Bank Consolidated Fire Protection Districts (the "Red Book") which incorporate permissible and mandated elements of drug testing under state law. The policies also distinguished between prohibited substances and medications.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Positive Finding #02: EBCFD's Red Book satisfied state law mandates to support negative employment action because rules incorporated use of certified laboratories and Substance Abuse and Mental Health Services Administration (SAMHSA) guidelines to include a review by a Medical Review Officer.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Positive Finding #03: EBCFD implemented drug testing in compliance with the Red Book. EBCFD maintains an adequate rate of random drug testing.								
2021-000000026										

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2021-000000026	Grand Isle Volunteer Fire Company	Finding #01: The GIVFC Failed to govern and maintain By-Laws- The GIVFC has failed to maintain and achieve a qualified Board of Directors composed of five members who were duly elected and who could maintain by-laws in accordance with their Articles of Incorporation. Without a board of directors to govern the entity, the Parish contracted with an entity that was unable to provide the necessary oversight to prevent the occurrence of fraud, waste, and abuse over Parish funds.								
2021-000000026	Grand Isle Volunteer Fire Company	Finding #02: Cash in bank Unsecured- The GIVFC failed to maintain a qualified Board of Directors who provided control and oversight of the GIFVC bank accounts/activity. Current signatories are the Fire Chief, Assistant Fire Chief, and Logistics Chief and a past board president. There is an inadequate number of qualified members of the Board to constitute a quorum and to act on behalf of the GIVFC. This exposes the entity as well as the Parish to high levels of risk of fraud waste and abuse.			$113,860					
2021-000000026	Grand Isle Volunteer Fire Company	Finding #03: Abuse of Overtime: The JPOIG identified $281,047 in overtime payments during the period audited resulting in payroll costs of 35%, including overtime paid to employees working a 7 day work period. The FLSA distinguishes employees engaged in fire protection. These employees are paid overtime on a work period basis. An employee working a 7-day work period is required to receive overtime after working a total number of 53 hours in their work period. An employee working a 15-day work period is required to receive overtime after working a total number of 114 hours in their work period. Currently the GIVFC is paying OT to their 7-day employees after 40 hours. The Fire Chief was unaware of the extent and amount of overtime costs as the Assistant Chief and the Logistics Chief were allowed to pay out overtime as they both processed payroll.	$281,047							

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2021-000000026	Grand Isle Volunteer Fire Company	Finding #04: Abuse of Annual Leave- JPOIG Noted 60 instances where employees received a check for annual leave notated as "leave cash outs." There are no policies and procedures in place detailing this process nor are there limitations on how much leave could be converted to cash. Additionally, in 2020 and 2021, two employees received a total of $42,042 in leave payouts in excess of earned leave.	$179,402							
2021-000000026	Grand Isle Volunteer Fire Company	Finding #05: Lack of Internal Controls, timesheets, Payroll, and benefits			$902,400					
2021-000000026	Grand Isle Volunteer Fire Company	Finding #06: Questioned and Disallowed Operating Expenditures- JPOIG reviewed 69 transactions totaling $170,921. Of these transactions, 48 were missing support, 4 were for food expenditures, and 9 were for NSF fees.					$155,537			
2021-000000026	Grand Isle Volunteer Fire Company	Finding #07: Fuel Invoicing Exceptions- The JPOIG tested 12 months of invoices from the gas station where the GIVFC fuels their vehicles. There were two instances where GIFVIC was charged for GIVES vehicles and four instances where fuel transactions were unidentified. All of the fuel transactions tested lacked managerial approval of the invoice.			$4,376					
2021-000000026	Grand Isle Volunteer Fire Company	Finding #08: Failure to Safeguard Fixed Assets and Equipment- The GIVFC maintains a total of $1,551,755 in capital assets. Per the Fire Protection agreement, the GIVFC, any equipment shall be the property of Jefferson Parish and shall be titled to the Parish. Neither GIVFC nor the OFS have insured compliance with basic procedures to safeguard company fixed assets and equipment. Additionally, the GIVFC lacks any written policies/procedures over fixed asset maintenance, inventorying, or reporting.			$1,145,673					
2021-000000026	Grand Isle Volunteer Fire Company	Finding #09: Lack of compliance with Parish Contracts- As of the date of the report, the OFS identified 5 areas where the GIVFC was noncompliant with the fire protection agreement. these items included: 1. Fire reports not being submitted in a timely manner 23. An annual budget was not submitted. 3. PIAL rating reports were incomplete.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2021-000000026	Grand Isle Volunteer Fire Company	Observation #01: The GIVFC Failed to Maintain Corporate Formalities- The GIVFC is incorporated as a Louisiana non-profit corportation. As of the date of the report (2-27-22), the GIVFC was active but "Not in Good Standing"" with the LA Secretary of State for failing to file its requisite annual report. Further, the GIVFC has not had a functioning Board of Directors since 2016.								
2021-000000026	Grand Isle Volunteer Fire Company	Observation #02: The GIVFC Failed to Obtain Tax Exempt Status- The GIVFC was organized as a non-profit corporation undr LA Law, however the GIVFC is not a tax-exempt entity. It never obtained tax exempt status according to the Internal Revenue Service's Tax-Exempt Organization Search. Because the GIVFC never obtained 501(c)(3) tax exempt status, it may have past due tax liabilities and penalties.								
			$460,449		**$2,166,309**		**$155,537**			
2021-000000027										
2021-000000027	Grand Isle Volunteer Emergency Services	Finding #01- Jefferson Parish Failed to Perform Proper Due Diligence- On 8/15/2007, Grand Isle Volunteer Emergency Services Inc, GIVES #1, had its Articles of Incorporation revoked by the Secretary of State, and therefore its cooperate existence ceased on this date. Since 2007, the Parish remitted funds to a non-existent corporate entity that utilized the vendor name of . Additionally, the Parish Council ratified Resolution No. 121681 and authorized a ten (10) year agreement between Jefferson Ambulance Services district No. 2 and " Grand IIse Volunteer Emergency Services, Inc. to provide ambulance services.					$5,603,802			
2021-000000027	Grand Isle Volunteer Emergency Services	Finding #02 - Public funds held in GIVES' bank accounts are currently at risk for loss due to fraud, waste, or abuse. As of 04/30/2021, cash in bank was $300,343.			$300,343					
2021-000000027	Grand Isle Volunteer Emergency Services	Finding #03 - The Parish Council, as governing authority, did not ensure proper oversight of assets purchased with dedicated public funds. As of 2020, the GIVFC maintained vehicles and equipment which totaled $422,038 which was not titled to the District.			$422,038					
					$722,381		**$5,603,802**			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2022-000000020										
2022-000000020	Personnel Hiring Practices	Finding #01: The Personnel Department's current hiring process does not support the efficient and timely hire of employees.								
2022-000000020	Personnel Hiring Practices	Finding #02: The Personnel Department's practice of conducting job studies is "reactive" by design and may prevent the Parish from hiring the best candidates.								
2022-000000020	Personnel Hiring Practices	Finding #03: The Personnel Department's testing is not effectively aligned with position descriptions and requisitions to ensure recommended candidates possess critical competencies and desired knowledge, skills, and abilities.								
2022-000000024										
2022-000000024	Live Oak Manor VFC	Finding #01: The Live Oak Manor Volunteer Fire Company may have violated the Louisiana Constitution and the Fire Protection Agreement because it spent $4,230 in public funds on a length of service award program for its nine full-time employees.					$4,230			
2022-000000024	Live Oak Manor VFC	Finding #02: The Live Oak Manor Volunteer Fire Company did not implement proper internal controls for timesheets because none of the 55 timecards tested contained evidence of the employee signing the timecard attesting to the hours worked.			$109,271					
2022-000000024	Live Oak Manor VFC	Finding #03: The Live Oak Manor Volunteer Fire Company did not design proper approval internal controls because not all expenditures contained evidence of written approval by a board member prior to purchase and after purchase.			$91,652					
2022-000000024	Live Oak Manor VFC	Finding #04: The Live Oak Manor Volunteer Fire Company did not comply with the Fire Protection Agreement because it did not title all vehicles in District 7's name and did not submit a current asset inventory report to Office of Fire Services.			$485,000					
2022-000000024	Live Oak Manor VFC	Finding #05: The Live Oak Manor Volunteer Fire Company did not implement proper internal controls over fuel transactions because employees did not put accurate odometer readings in the fuel pump systems.			$1,988					

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2022-000000024	Live Oak Manor VFC	Positive Finding #01: The Live Oak Manor Volunteer Fire Company complied with the Code of Federal Regulations and Louisiana state law because it calculated overtime hours properly and accurately paid firefighters for overtime worked.								
2022-000000024	Live Oak Manor VFC	Positive Finding #02: The 25 expenditures tested were an allowable use of restricted millage funds. The JPOIG noted that all expenditures contained proper supporting documentation and appeared to be incurred for a public purpose.								
2022-000000024	Live Oak Manor VFC	Positive Finding #03: The Live Oak Manor Volunteer Fire Company complied with the Fire Protection Agreement because it maintained an accurate inventory of all vehicles held at the fire stations and noted the list was complete.								
2022-000000024	Live Oak Manor VFC	Positive Finding #04: The Live Oak Manor Volunteer Fire Company properly prepared bank reconciliations for all accounts containing public funds. The bank reconciliations were reviewed and approved by someone other than the preparer.								
2022-000000024	Live Oak Manor VFC	Positive Finding #05: The Live Oak Manor Volunteer Fire Company maintained required insurance coverage, submitted financial reports and ethics training certificates as required by the Fire Protection Agreement.								
					$687,911		**$4,230**			
2022-000000025										
2022-000000025	Nine Mile Point Volunteer Fire Company	Finding #01 - The NMP VFC may have violated the Louisiana Constitution and the Fire Protection Agreement because it spent $2,355 in public funds on a length of service award program for full-time employees.					$2,355			
2022-000000025	Nine Mile Point Volunteer Fire Company	Finding #02: The NMP VFC neither designed nor implemented proper internal controls for payroll because timesheets were not completed properly nor reviewed and approved by a supervisor.			$721,293					
2022-000000025	Nine Mile Point Volunteer Fire Company	Finding #03: The NMP VFC neither designed nor implemented proper approval internal controls because expenditures did not contain evidence of written approval by the Fire Chief or any supervisor prior to purchase.			$17,575					

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2022-000000025	Nine Mile Point Volunteer Fire Company	Finding #04: The NMP VFC did not comply with the Fire Protection Agreement because it did not submit a current vehicle inventory report to the OFS, nor did it title all vehicles in District 7's name.			$1,247,150					
2022-000000025	Nine Mile Point Volunteer Fire Company	Finding #05: The NMP VFC did not design nor implement proper internal controls over fuel transactions because employees did not put accurate odometer readings in the fuel pump systems.			$1,742					
2022-000000025	Nine Mile Point Volunteer Fire Company	Positive Finding #01: The NMP VFC complied with the Code of Federal Regulations and Louisiana state law because it calculated overtime hours properly and accurately paid firefighters for overtime worked.								
2022-000000025	Nine Mile Point Volunteer Fire Company	Positive Finding #02: All 24 expenditures tested were an allowable use of restricted millage funds. The JPOIG noted that all expenditures contained proper supporting documentation and appeared to be incurred for a public purpose.								
2022-000000025	Nine Mile Point Volunteer Fire Company	Positive Finding #03: The NMP VFC complied with the Fire Protection Agreement because it maintained an accurate inventory of all vehicles held at the fire station, and the JPOIG verified the existence of all vehicles.								
2022-000000025	Nine Mile Point Volunteer Fire Company	Positive Finding #04: The NMP VFC properly prepared bank reconciliations for all accounts containing public funds and those bank reconciliations were reviewed and approved by someone other than the preparer.								
2022-000000025	Nine Mile Point Volunteer Fire Company	Positive Finding #05: The NMP VFC complied with the Fire Protection Agreement because it maintained required insurance coverage and submitted required reports to the Parish.								
					$1,987,760		**$2,355**			
2022-000000028										
2022-000000028	Bridge City VFC	Finding #01: The Bridge City Volunteer Fire Company may have violated the Louisiana Constitution and the Fire Protection Agreement because it spent $4,120 in public funds on a length of service award program for full-time employees.					$4,120			
2022-000000028	Bridge City VFC	Finding #02: The Bridge City Volunteer Fire Company neither designed nor implemented proper internal controls for the Fire Chief's timecards because they were not reviewed and approved by a board member.			$33,221					

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2022-000000028	Bridge City VFC	Finding #03: The Bridge City Volunteer Fire Company did not design proper approval internal controls because not all expenditures contained evidence of written approval by a board member prior to purchase and after purchase.			$97,183					
2022-000000028	Bridge City VFC	Finding #04: The Bridge City Volunteer Fire Company paid eight off-duty firefighters a total of $1,693 in public funds to work fish fry fundraising events to raise private funds for the Bridge City Volunteer Fire Company which may have violated the Fire Protection Agreement.					$1,693			
2022-000000028	Bridge City VFC	Finding #05: The Bridge City Volunteer Fire Company did not comply with the Fire Protection Agreement because it did not submit a current vehicle inventory report to the OFS, nor did it title all vehicles in District 7's name.			$234,935					
2022-000000028	Bridge City VFC	Finding #06: The Bridge City Volunteer Fire Company did not design nor implement proper internal controls over fuel transactions because employees did not put accurate odometer readings in the fuel pump systems and did not reconcile fuel usage from the storage tanks.			$467					
2022-000000028	Bridge City VFC	Positive Finding #01: The Bridge City Volunteer Fire Company complied with the Code of Federal Regulations and Louisiana state law because it calculated overtime hours properly and accurately paid firefighters for overtime worked.								
2022-000000028	Bridge City VFC	Positive Finding #02: The Bridge City Volunteer Fire Company complied with the Fire Protection Agreement because it maintained an accurate inventory of all vehicles held at the fire station.								
2022-000000028	Bridge City VFC	Positive Finding #03: The Bridge City Volunteer Fire Company properly prepared bank reconciliations for all accounts containing public funds and those bank reconciliations were reviewed and approved by someone other than the preparer.								
2022-000000028	Bridge City VFC	Positive Finding #04: The Bridge City Volunteer Fire Company complied with the Fire Protection Agreement because it maintained required insurance coverage and submitted the required reports to the Parish.								
					$365,806		**$5,813**			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2022-000000029										
2022-000000029	Marrero Harvey Volunteer Fire Company	Finding #01: The Marrero-Harvey Volunteer Fire Company may have violated the Louisiana Constitution and the Fire Protection Agreement because it spent $21,200 in public funds on a length of service award program for its 22 full-time employees.					$21,200			
2022-000000029	Marrero Harvey Volunteer Fire Company	Finding #02: The Marrero-Harvey Volunteer Fire Company neither designed nor implemented proper internal controls through policies and procedures for timecards and payroll because employees were paid incorrectly.			$1,094					
2022-000000029	Marrero Harvey Volunteer Fire Company	Finding #03: The Marrero-Harvey Volunteer Fire Company did not prepare a budget with adequate information, and it did not design proper approval internal controls because not all expenditures contained evidence of written approval prior to purchase and after purchase.			$214,547					
2022-000000029	Marrero Harvey Volunteer Fire Company	Finding #04: The Marrero-Harvey Volunteer Fire Company did not comply with the Fire Protection Agreement because it did not submit a current vehicle inventory report to the Office of Fire Services, nor did it title all vehicles in District 8’s name.			$3,160,437					
2022-000000029	Marrero Harvey Volunteer Fire Company	Finding #05: The Marrero-Harvey Volunteer Fire Company did not design nor implement proper internal controls over fuel transactions because the Marrero-Harvey Volunteer Fire Company did not consistently record odometer readings in the fuel pump systems or when they filled up vehicles from the storage tank.			$361					
2022-000000029	Marrero Harvey Volunteer Fire Company	Finding #06: The Marrero-Harvey Volunteer Fire Company did not complete its Cash Receipts Log to record deposits in accordance with its policy.			$1,840					
2022-000000029	Marrero Harvey Volunteer Fire Company	Positive Finding #01: The Marrero-Harvey Volunteer Fire Company timecards were all reviewed and approved by the Captain and Fire Chief. Also, the Fire Chief’s timecards were all reviewed and approved by the Board President.								
2022-000000029	Marrero Harvey Volunteer Fire Company	Positive Finding #02: The Marrero-Harvey Volunteer Fire Company complied with the Code of Federal Regulations and Louisiana state law because it calculated the number of overtime hours properly.								

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2022-000000029	Marrero Harvey Volunteer Fire Company	Positive Finding #03: All 41 expenditures tested were an allowable use of restricted millage funds. The JPOIG noted that all expenditures contained proper supporting documentation and appeared to be incurred for a public purpose.								
2022-000000029	Marrero Harvey Volunteer Fire Company	Positive Finding #04: The Marrero-Harvey Volunteer Fire Company complied with the Fire Protection Agreement because it maintained an accurate inventory of all vehicles held at the fire station.								
2022-000000029	Marrero Harvey Volunteer Fire Company	Positive Finding #05: The Marrero-Harvey Volunteer Fire Company properly prepared bank reconciliations for all accounts containing public funds and those bank reconciliations were reviewed and approved by someone other than the preparer.								
2022-000000029	Marrero Harvey Volunteer Fire Company	Positive Finding #06: The Marrero-Harvey Volunteer Fire Company complied with the Fire Protection Agreement because it maintained required insurance coverage and submitted the required reports to the Parish.								
					$3,378,279		**$21,200**			
2022-000000038										
2022-000000038	Security Services Contracting	Finding #01: The Parish Council approved a contract(s) with a vendor to perform work from 2016 through 2022 who did not possess the required state contractor licenses.					$5,119,688			
2022-000000038	Security Services Contracting	Finding #02: Evaluation Committee recommended unqualified proposer, New Era, for selection by Council.								
2022-000000038	Security Services Contracting	Finding #03: Parish Council selected contractor where there was no proper disclosure of subcontractor.								
							$5,119,688			
2023-000000002										
2023-000000002	Security Services Follow-up	Finding (ORIGINAL) #06: Overbillings on Contract (Security Services Contract). The Parish Administration approved invoices for payment totaling $7,795 for equipment and labor costs that were in excess of labor and equipment rates stipulated in the contract. FOLLOW-UP found additional Questioned Costs of $293,310.					$293,310			
							$293,310			

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2023-000000006										
2023-000000006	Eastbank Consolidated Fire Department Off-Duty Leave Audit	Finding #1: The EBCFD may have violated state and local laws when it paid $3,023,579 to fire personnel for off-duty injuries/illnesses. These payments may be gratuitous because EBCFD did not assess negligence or culpable indiscretion to determine if those employees were eligible to receive FODI leave nor did EBCFD require each employee to provide documentation to demonstrate that the injury/illness was not caused by their negligence or culpable indiscretion.					$3,023,579			
2023-000000006	Eastbank Consolidated Fire Department Off-Duty Leave Audit	Finding #2: Red Book Sick Leave benefit is redundant to and/or not adequately differentiated from State law 52-week leave for illness/injury resulting in cycle of alternating and unlimited leave usage of FODI leave by some employees.								
2023-000000006	Eastbank Consolidated Fire Department Off-Duty Leave Audit	Finding #3: EBCFD may have violated state law because the Red Book distinguishes between off-duty and on-duty sick leave whereas the state law does not, and EBCFD classifies injuries/illnesses as on-duty/off-duty based on the outcome of a worker's compensation claim.								
2023-000000006	Eastbank Consolidated Fire Department Off-Duty Leave Audit	Finding #4: EBCFD did not comply with established internal controls required in the Red Book, nor did it design or implement effective internal controls over granting and using FODI leave.								
							$3,023,579			
2024-000000001										
2024-000000001	Public Letter to Parish Council – Donating Public Funds and Property, Public Improvements without Public Bid, and Lack of Transparency	Concern #01: In JRI/JFI leases with Port Orleans Brewing entities, the Parish Council is donating public funds and public properties without evidence of receiving equal value, without studies concerning best use and feasibility of project, without competitive bidding, and without transparency and clarity to the public.								
2024-000000002										

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2024-000000002	LCMC Health/West Jefferson Holdings Cooperative Endeavor Agreement Article V Capital Commitments	Positive Finding #01: LCMC Health and WJH spent $263,150,822 in capital expenditures from 10/1/2015 – 12/31/2024, and therefore, complied with Article V – Capital Commitments of the CEA through the initial and second commitment periods.								
2024-000000003										
2024-000000003	EBCFD Emergency Pay	Finding #01: The Parish paid 71 EBCFD employees Emergency Pay totaling $27,550 during the winter weather event on 01/16/2024 where there was no legal authority to do so.					$27,550			
2024-000000003	EBCFD Emergency Pay	Finding #02: The EBCFD departmental policy regarding Emergency Pay, “Green Book” policy, exceeded authority under Personnel Rules of the East Bank Consolidated Fire Protection District, the “Red Book.”								
							$27,550			
2024-000000004										
2024-000000004	Public Letter - (Proposed) Unauthorized Expenditure of Criminal Justice Fund	Concern #01: The budget transfer of $860,000.00 from the Criminal Justice Fund revenue, which is a dedicated millage, to the General Fund may violate state law which declares the proceeds of a special tax to constitute a trust to be used exclusively for the objects and purposes for which the tax was levied. Special tax funding Criminal Justice Fund must be used to provide, maintain, administer, and operate judicial services in the criminal justice system.					$860,000			
							$860,000			
2024-000000006										
2024-000000006	Misuse of Parish Time & Property	Finding #01: The SUBJECT is returning home or taking breaks without clocking out and/or reporting breaks in violation of Personnel Rules of the Classified Service and the Parish Administrative Management Policies.								
2024-000000006	Misuse of Parish Time & Property	Finding #02: The SUBJECT used Parish vehicle for personal use while on Parish time.								
2024-000000006	Misuse of Parish Time & Property	Finding #03: The SUBJECT may have directed a subordinate employee to assist the SUBJECT to complete a personal task at the SUBJECT’s residence.								

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2024-000000006	Misuse of Parish Time & Property	Observation #01: Eastbank Recreation - Maintenance is not holding employees accountable to scheduled breaks or accurately documenting hours worked by employees.								
2024-000000006	Misuse of Parish Time & Property	Observation #02: Eastbank Recreation - Maintenance practices fail to utilize controls, to include GPS vehicle tracking, to ensure that Parish vehicles are not used for personal purposes.								
2025-000000001										
2025-000000001	Review of Lease Transactions for Multi-Use Development	Finding #01: JRI failed to establish fair and reasonable criteria for the lease, management, and occupancy for two commercial leasable spaces constructed with public dollars.			$10,300,000					
2025-000000001	Review of Lease Transactions for Multi-Use Development	Finding #02: JRI, in concert with JFI, selected a vendor without requiring sufficient details to support an informed selection.								
2025-000000001	Review of Lease Transactions for Multi-Use Development	Finding #03: JFI entered into leases with POB Gretna Beer, LLC and POB Restaurant Gretna, LLC which are materially deficient as terms and conditions are incompatible with those that may be executed in the private sector exposing both JFI and the Parish to unreasonable and incalculable long-term risks.								
2025-000000001	Review of Lease Transactions for Multi-Use Development	Observation #01: Lack of verifiable participation by Avo Taco Restaurant Concept.								
					$10,300,000					
2025-000000006										
2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #01: The Parish failed to maintain continuity and control over financial administration due to the following: 1. Lack of documented practices. 2. Transferring critical Accounting personnel. 3. Recruitment and retention. 4. Reassigning supervision of the Accounting Director. 5. Increased risk of fraud, waste, and abuse.								

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2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #02: The JPOIG raises questions regarding representations made, i.e. “Existing accounting staff are subject matter experts who assist with the implementation,” and concerns that the Parish is unable to timely produce an Annual Comprehensive Financial Report for three consecutive year due to the following: 1. Lack of fiscal transparency. 2. Budgeting and Planning Challenges. 3. Risk of Outsourcing. 4. Risk of implementation without documentation. 5. Increased Risk of Fraud, Waste, and Abuse.	$4,170,538							
2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #03: The JPOIG is concerned that the Parish has failed to comply with federal and state funding mandates which require audited financials as a condition of funding due to the following: 1. Loss of federal funding. 2. Loss of state funding.			$1,926,572					
2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #04: The JPOIG is concerned that both S&P Global and Moody’s has withdrawn the Parish’s bond rating due to the following: 1. Future increase in borrowing costs. 2. Loss of market confidence. 3. Limited financing options. 4. Reputational harm.								
2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #05: The JPOIG is concerned that the Parish has failed—and continues to fail—to consider the unanticipated short- and long-term harm resulting from its inability to timely prepare audited financial statements.								
			$4,170,538		**$1,926,572**					
2025-000000008										
2025-000000008	Planning Advisory Board Unqualified Appointments	Finding #01: Councilman Byron Lee (District 3) nominated for appointment unqualified persons for membership to the Planning Advisory Board.								
2025-000000008	Planning Advisory Board Unqualified Appointments	Finding #02: The Parish Council appointed an unqualified person to the Planning Advisory Board.								
2026-000000005										

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2026-000000005	Review of Jefferson Facilities Inc., a Non-Profit, Commercial Development Activity	Concern #01: Jefferson Facilities, Inc. (JFI) non-profit status may be jeopardized by acting commercial activity.								
2026-000000005	Review of Jefferson Facilities Inc., a Non-Profit, Commercial Development Activity	Concern #02: Jefferson Facilities, Inc. board members may be subject to disclosure and/or licensing by Alcohol Tobacco Control.								
2026-000000005	Review of Jefferson Facilities Inc., a Non-Profit, Commercial Development Activity	Concern #03: Jefferson Facilities, Inc. board members may be subject to suitability with gaming revenue.								
			$ 21,600,990	$ 5,012	$ 33,158,528	$ 78,479	$ 32,457,169	$ 1,910,189	$ 247,277	$ 6,112