

**Jefferson Parish Office of Inspector General**



# **East Bank Consolidated Fire Department Off-Duty Injury Leave**

**Audit Report 2023-0006**

**July 23, 2025**

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## EXECUTIVE SUMMARY

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The Jefferson Parish Office of Inspector General (“JPOIG”) conducted a performance audit of East Bank Consolidated Fire Department (“EBCFD”). The objectives of the audit were to determine:

1. EBCFD’s compliance with applicable laws and regulations, e.g. Jefferson Parish Personnel Rules of the East Bank Consolidated Fire Protection District and the Louisiana Revised Statutes, for off-duty sick leave usage.
2. If there is any potential fraud, waste, and/or abuse of sick-leave and quantify the financial impact.

The audit covered the period from January 1, 2020, through December 31, 2023, and included all Fire Off-Duty Injury/Illness (“FODI”) leave and related payroll expenditures during that period.

EBCFD is a 200-member full-time paid fire department which employs firefighters, investigators, training officers, records clerks, and other classifications of employees within a designated fire civil service system. Benefits for illness or injury suffered or occurring *off-duty* by EBCFD employees are the subject of state law and local personnel rules. La. Revised Statute 33:1995 provides that EBCFD personnel are entitled to full pay during sickness or incapacity not brought about by their own negligence or culpable indiscretion for a period of no less than **fifty-two weeks, commonly referred to as 52-week leave**. The Jefferson Parish Personnel Rules of the East Bank Consolidated Fire Protection District, commonly referred to as the “Red Book,” recognizes the 52-week leave provided by state law. However, the **Red Book differentiates between on-duty and off-duty injuries**; and it limits off-duty benefits to a period “not to exceed fifty-two (52) weeks.” Separately, the Red Book allows and provides for employees to accrue sick leave benefits.

The JPOIG audited the usage and payments to employees for FODI leave for a four-year scope period. The JPOIG identified 78 employees, or 40% of the department, received pay for *off-duty injuries or illnesses that were not work-related*. This cost the Parish an estimated \$3,023,579 (\$2,076,878 in gross salaries plus \$946,701 in employer benefits).

Next, the JPOIG selected a sample of 28 of the 78 employees. These employees had a total of 36 instances of off-duty injuries/illnesses and accounted for 60,303 FODI hours costing approximately \$2,445,929 (\$1,681,902 in gross salaries plus \$764,027 in employer benefits). The JPOIG inspected and reviewed each sampled employee’s personnel file to determine if it included, but was not limited to, the following:

- (1) medical information that disclosed the nature and/or cause of the injury/illness;<sup>1</sup>
- (2) negligence/culpable indiscretion assessment (either by EBCFD or the employee); and
- (3) sick leave documents required by the Red Book.

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<sup>1</sup> The nature of an injury is the primary physical characteristic of a disabling condition. For example, the nature of an injury could be a sprain, strain, cut, laceration, or carpal tunnel syndrome. The external cause of an injury describes the mechanism or cause of the injury. For example, the external cause of an injury could be a motor vehicle crash.

The audit revealed that:

- EBCFD paid employees a total of \$3,023,579 for *off-duty* illnesses or injuries *without obtaining any—or sufficient—medical documentation* to verify the cause, nature, or severity of the condition. In effect, EBCFD issued payments without knowing what the illness or injury was or what caused it.
- EBCFD paid employees for *off-duty illnesses or injuries* without seeking to determine if the illness or injury was a result of the employee’s negligence or culpable indiscretion.
- EBCFD paid employees for longer than 52 weeks for off-duty illnesses or injuries.
- EBCFD used inappropriate criteria to determine if an injury was on-duty or off-duty.
- EBCFD did not comply with basic internal controls established in the Red Book.

## Summary of Findings and Recommendations

The JPOIG reached four findings:

- 1. The EBCFD may have violated state and local laws when it paid \$3,023,579 to fire personnel for off-duty injuries/illnesses.**

The Parish spent \$3,023,579 on *non-work-related* injuries/illnesses. These payments may be gratuitous and may have violated state law. EBCFD did not require personnel to provide documentation nor did EBCFD otherwise assess to determine that the injury/illness was not caused by the employee’s negligence or culpable indiscretion.

A review of personnel files revealed a lack of documentation demonstrating that the injury/illness was not due to the employee’s negligence or culpable indiscretion. Without documentation, the EBCFD could not conduct an assessment to determine if the off-duty injury/illness was due to employee’s negligence or culpable indiscretion.

The JPOIG noted that many employee files contained no medical documentation, and when medical documentation was present, it was often vague and only disclosed that a patient “was seen.” Still, the documentation was insufficient and/or nonexistent to determine the cause or the nature of the injury. For example,

- **Employee #1** earned \$138,802 for 4,200.25 FODI hours. This employee did not work for approximately 1.5 years. Approximately 80 percent (or 3,353.25 hours) contained no medical records, physician notes, or any other documentation as to the nature or cause of any injury/illness.
- **Employee #2** earned \$113,699 for 3,440 FODI hours and did not work for approximately 1 year and 3 months. The personnel file did not contain any medical records, physician notes, or other documentation as to the nature or cause of any injury/illness.
- **Employee #20** received 1,640 hours of FODI leave and earned \$55,817 while not working for approximately 6.5 months. The EBCFD’s file did not contain documentation (i.e. no medical records, no physician notes) as to the cause of the injury.

The Parish paid these employees for off-duty injuries/illnesses but did not: (a) obtain sufficient information to determine the nature and/or cause of the injury/illness; (b) assess negligence or culpable indiscretion; and/or otherwise (c) verify the employee was eligible to collect FODI.

**2. Red Book Sick Leave benefit is redundant to and/or not adequately differentiated from State law 52-week leave for illness/injury.**

The Red Book Sick Leave benefit is redundant to and/or not adequately differentiated from State law 52-week leave for illnesses/injuries, resulting in a cycle of alternating, and unlimited, leave usage of FODI leave by some employees.

**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.**

EBCFD classified injuries/illnesses as on-duty/off-duty based on the outcome of a workers' compensation claim. Using a workers' compensation claim determination is not appropriate to determine whether an employee's illness or injury was or was not brought about by his own negligence or culpable indiscretion because State law and workers' compensation laws do not use the same criteria to award benefits.

**4. EBCFD did not comply with basic internal controls required in the Red Book, nor did it design or implement effective internal controls over granting and using FODI leave.**

For example, pursuant to the Red Book:

- Fire personnel to submit a "Sick Leave Notice" prior to returning to work. Of the 36 instances of off-duty injury/illness, 35 did not contain the required "Sick Leave Notice."
- The Director, at his discretion, *may require* an employee to provide a written explanation from a licensed physician stating the medical reason for the absence. Eighteen of the 36 instances did not contain a written explanation from their licensed physician (a.k.a. doctor's note) for their absence.
- An employee who uses leave for five (5) consecutive workdays or more due to illness, injury or surgery must provide the Director with a written Return-to-Work Authorization from the attending physician stating the employee is capable of returning to work and performing his job duties. In 14 of the 36 instances, the EBCFD did not receive a Return-to-Work Authorization Form from the attending physician.

The JPOIG reached numerous recommendations to resolve identified findings, to include but is not limited to:

- EBCFD should develop a structured claims process to minimize any abuse of FODI leave.
- EBCFD should re-evaluate Red Book rules on Sick Leave and FODI leave to ensure rules comply with state law and clearly distinguish between Sick Leave and 52-week leave.
- EBCFD should stop using worker's compensation assessment to determine employee's eligibility for 52-week leave.

## Summary of Responses

In accordance with JPCO §2-155.10, the report was provided to the Parish President, Parish Council members, and EBCFD Fire Chief for response. The JPOIG received one response to the report:

- Parish President Cynthia Lee-Sheng

Pursuant to GAGAS Chapter 9.52:

When the audited entity's comments are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the auditors should evaluate the validity of the audited entity's comments. If the auditors disagree with the comments, they should explain in the report their reasons for disagreement.<sup>2</sup>

The JPOIG provides a “Best Practices for Responding to JPOIG Reports” to each recipient and ask that their responses include: (1) a clear position statement indicating agreement or disagreement with each finding and recommendation; (2) corrective action to address the issue and a realistic and specific timetable for implementing the corrective action; and (3) clarity and conciseness – ensuring that the response is focused, fact-based, directly addresses the findings and recommendations, and excludes unrelated or extraneous information.

The Parish President's response does not follow best practices. Thus, and in accordance with GAGAS, the JPOIG evaluated the validity of her comments as discussed below. Although the Parish President agreed with or “acknowledged” each finding, she did not agree or disagree with each recommendation. **While her response contains corrective actions, the proposed corrective actions are vague, non-specific, do not resolve the findings, and provide no timetable which gives reasonable assurance that the findings will be resolved.**

For example, the Parish President acknowledged that EBCFD “has not adhered to all rules regarding Leaves of Absence as set forth in the Red Book.”

Regarding Finding #1 the Parish President offered the following corrective action:

[t]he Administration will develop the proper forms to facilitate consistent application of the Leaves of Absence rules... [and] will **require employees to execute an affidavit** [Emphasis added] attesting that the injury/illness occurred either on-duty or off-duty and that the injury/illness did not result from their own negligence or culpable indiscretion.

An employee is not likely to objectively assess or attest to negligence and culpable indiscretion nor is the employee likely to understand the legal elements of negligence or culpable indiscretion. Therefore, an attestation by an employee is not a reasonable or reliable assessment of negligence or culpable indiscretion. The JPOIG also asked the Parish President to provide templates for the types of forms to be implemented. The Parish President did not respond to this follow-up request. The proposed corrective action is not a viable solution to resolve the finding.

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<sup>2</sup> *Government Auditing Standards, Chapter 9.52*; U.S. Government Accountability Office, 2021.

Regarding Finding #2 the Parish President stated,

[t]he Administration agrees and will propose amendments to the Red Book to clarify the rules regarding Leaves of Absence and to comply with court cases interpreting state law.

Proposing amendments to the Red Book is an appropriate corrective action, but the overall response is vague and does not provide a timeline for completion. To obtain clarification, the JPOIG requested that the Parish President identify the specific court cases and state laws referenced in her response. The Parish President did not respond to this follow-up our request.

Regarding Finding #3 the Parish President reiterates,

[t]he Department will require employees to execute an affidavit attesting that the injury/illness did not result from their own negligence or culpable indiscretion.

**The Parish President’s response lacks a basic understanding of the finding, and the corrective action is irrelevant to the finding.** The finding pertains to how on-duty/off-duty injuries are determined and classified. This proposed action does not resolve the finding.

Regarding Finding #4, the Parish President states,

[t]he Administration will develop the proper forms to facilitate consistent application of the Leaves of Absence rules.

The corrective action is vague, non-specific, and offers no timeline for completion. As mentioned in Finding #1, the JPOIG asked the Parish President to provide templates for the types of forms to be implemented. The Parish President did not respond to this follow-up request.

The Parish President’s response also contains unrelated and extraneous information about past court cases and amendments to the Red Book. References to 2009 amendments to the Red Book may underscore the long standing need for review, but these references do not address the audit findings. Further, the response alludes that COVID affected leave times. This does not address the absence of documentation in personnel files.

**Overall, the Parish President’s response ignores the JPOIG’s core recommendation to “develop a structured claims process to minimize any abuse of FODI leave.”** This claims process is multi-faceted and includes, but is not limited to, retaining an experienced claims processor, receiving specific medical documentation from licensed physicians, implementing restrictions on secondary employment while an employee is receiving FODI leave, developing policies and internal controls (not just forms), and implementing penalties for noncompliance.

The JPOIG offered an exit conferences to the At-Large members of the Parish Council, the Fire Chief, and the Parish President to discuss the findings and recommendations. The At-Large Parish Council members and the Fire Chief responded and participated in the exit conference process. **The Parish President did not respond to our requests.**<sup>3</sup>

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<sup>3</sup> During the exit conference the Fire Chief asserted that he was not in attendance on behalf of the Parish President.

## BACKGROUND

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### Operation of a Municipal Fire & Police Civil Service Board

The Louisiana Office of State Examiner is an office of the state of Louisiana authorized to assist in administering the Louisiana Fire and Police Civil Service System on a statewide basis. It provides support to the local fire and police civil service boards, appointing authorities, governing authorities, department chiefs, and classified employees. The state examiner prepares, administers, and scores all tests required for employment and promotion in the fire and police classified service.

The Louisiana Office of State Examiner provides a manual titled “Operation of a Municipal Fire and Police Civil Service Board” (“Operation Manual”) as a practical guide for its users, complete with examples of commonly used forms and helpful tips to make the operation of the system less intimidating and more efficient. The Operation Manual recommends:

The [Fire Civil Service] Board rules should not include procedures that must be followed when employees cannot report to duty, such as submitting doctors’ excuses, dictating employees’ behavior while on sick leave, policies for requesting leave. Such administrative directives do not fall under the statutory authority of the [Fire] Civil Service Board, and are **most appropriate as departmental policies that are maintained by the administration** [emphasis added]. Departmental policies are flexible and may or may not be applied according to specific needs or circumstances of the fire and police service.<sup>4</sup>

### East Bank Consolidated Fire Department

The Jefferson Parish East Bank Consolidated Fire Department (“EBCFD”) is a 200-member full-time paid fire department that is overseen by a Fire Chief who is appointed by the Parish President. EBCFD’s main revenue source is a property tax levied at 23.76 mills which generates approximately \$50.1 million. EBCFD’s total estimated revenues for 2025 were \$53.7 million and total estimated expenditures were \$54.8 million, of which \$42.8 million were personnel services.

EBCFD has a classified civil service employment system.<sup>5</sup> The Jefferson Parish Fire Civil Service Board governs the Fire Civil Service system and administers the Personnel Rules of the East Bank Consolidated Fire Protection District, commonly referred to as the “Red Book.”<sup>6</sup> The Red Book is adopted in Ordinance 18226 by the Parish Council and contains the personnel rules to carry out the policies, procedures, and administration of Jefferson Parish paid employees in the classified fire civil service system. Pursuant to the Jefferson Parish Code of Ordinances, these personnel rules contain policies and procedures for employee classifications, pay plans, retirement and

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<sup>4</sup> Office of State Examiner, *Operation of a Municipal Fire and Police Civil Service Board, Section IV: The Rules Of The Board*, February 2023, p. 34.

<sup>5</sup> La. R.S. 33:2533(7) defines "Classified service" as “every appointive office and position of trust or employment in the municipal government, parish government, or fire protection district government which has as its primary duty one of the functions specifically set forth to be included in the classified service by the provisions of this Part; and excludes all elective and appointive offices and positions of trust or employment which have a primary duty specifically set forth to be included in the unclassified service....”

<sup>6</sup> JPCO Sec. 23-43.

pension systems, hiring, leaves of absences (e.g. sick/annual leave), terminations, etc. and are “under the direction of supervision of the fire chief.”

Not all EBCFD employees fight fires. EBCFD employees include investigators, records clerks, administrative assistants, and training officers. EBCFD employees are divided into three different employee classes depending upon the nature of their work and related schedule. Below are descriptions of the rules applicable to each of the three employee classes according to the Red Book Rule X, Section 1:<sup>7</sup>

1. Class A (Full-Time, 35-Hour Work Week): The work week for full-time Class A employees in the classified service shall consist of 35 regularly scheduled working hours per week, exclusive of “lunch” periods. **As a result, Class A employees are scheduled for 1,820 hours annually.**<sup>8</sup> The JPOIG confirmed with the Parish Payroll Officer and IT Operations Manager that the same number was reflected in the Parish’s AS400 system. Below are the job classifications pertaining to Class A employees:

Fire Prevention Inspector I	Fire Prevention Inspector II	Arson Investigator I
Arson Investigator II	Fire Education Officer I	Fire Education Officer II
Fire Prevention Chief	Training Officer I	Training Officer I
Records Clerk	Safety Officer	Secretary to the Fire Chief
Administrative Assistant to the Fire Chief	Chief of Administration	Fire Chief

2. Class B (Full-Time, 40-Hour Work Week): The work week for full-time Class B employees in the classified service shall consist of 40 regularly scheduled working hours per week, exclusive of “lunch” periods. **As a result, Class B employees are scheduled for 2,080 hours annually.**<sup>9</sup> The JPOIG also confirmed with the Parish Payroll Officer and IT Operations Manager that the same number was reflected in the Parish’s AS400 system. Below are the job classifications pertaining to Class B employees:

Communications Officer I	Communications Officer II	Communications Supervisor
Fire Technician I	Fire Technician II	

<sup>7</sup> Red Book Rule X, Section 1.3 contains a different provision than Section 1 for a work week schedule for the three employee classes. Section 1.3 only becomes effective if any aspect of the above provision is declared unlawful. The JPOIG inquired as to which of the two provisions were in effect during the audit’s scope period. The Fire Chief believed from looking at past payroll that Red Book Rule X, Section 1 was in effect, and that is the section referenced above.

<sup>8</sup> 1,820 hours = 35 scheduled working hours multiplied by 52 weeks per year.

<sup>9</sup> 2,080 hours = 40 scheduled working hours multiplied by 52 weeks per year.

3. Class C (Full-Time, 7-Day Work Period): A full-time Class C employee's work period shall consist of 7 days, and no overtime compensation is required unless and until the number of hours worked during the 7-day period exceeds 48 hours. **As a result, Class C employees are scheduled for 2,496 regular hours annually.** Each Class C employee shall be paid at a rate of one and one-half times his base salary for each hour worked in excess of 48 hours during the 7-day work period. For ease of administration, it shall be assumed that each full-time Class C employee is scheduled to work 56.5 hours each week, and a total of 8.5 hours shall be considered overtime. **As a result, Class C employees are assumed to be scheduled for 3,159 regular and overtime hours annually.**<sup>10</sup> Below are the job classifications pertaining to Class C employees:

Firefighter	Equipment Operator	Fire Lieutenant
Fire Captain	District Chief	Assistant Chief

### Annual and Sick Leave

Pursuant to the Red Book, classified personnel accrue (earn) annual and sick leave benefits. Employees “with ten (10) years and less of continuous service shall accumulate annual leave at the rate of 8.3077 hours per biweekly pay period worked, not to exceed 216 hours per year...”<sup>11</sup> Employees with eleven (11) or more years of continuous service earn annual leave that increases with longevity. An employee with eleven (11) years of service, earns a maximum of 228 annual leave hours. An employee with 22 years or more can accumulate a maximum of 360 annual leave hours.<sup>12</sup>

Class A, B, and C employees earn 3.5 hours, 4 hours, and 6 hours, respectively, of sick leave per biweekly pay period worked.<sup>13</sup> Whether fire personnel are considered Class A, B, or C is dependent on the number of hours worked.

In the Red Book, civil service sick leave is consistently referred to as “Sick Leave.”

While the Red Book provides rules for leaves of absences, how to implement the rules is left with the Fire Chief, as the appointing authority. Specifically, La. R.S. 33:2557 states:

<sup>10</sup> Red book guidance results in two possible calculations of FODI:

- 3,159 annual hours = (48 hours per week x 52 weeks) + [(8.5 overtime hours x 1.5) x 52 weeks]. This calculation provides Class C employees with 1.5 hours of FODI leave for each of the scheduled overtime hours. This calculation considers 1.5 hours x 8.5 hours. However, to determine the pay, all sick leave hours are paid at a straight rate, not overtime rate. The overtime increases the hours, not the pay rate. The JPOIG notes that the Fire Chief and Safety Officer asserted that the EBCFD annual hours should include overtime, but there is no evidence that this number is used to determine FODI leave or pay.
- 2,496 annual hours = 48 regular scheduled hours per week x 52 weeks. This calculation does not consider any overtime hours. The JPOIG notes that this is the number of *annual hours reflected in the Parish’s AS400 system.*

<sup>11</sup> Red Book Rule X. Hours of Work and Leaves of Absence, Section 2.1(a) Annual leave.

<sup>12</sup> Red Book Rule X. Hours of Work and Leaves of Absence, Section 2.1(b) Annual leave.

<sup>13</sup> Red Book Rule X. Hours of Work and Leaves of Absence, Section 3.1(1) Sick leave.

The [Civil Service] board shall adopt rules to provide for leaves of absence in the various classes of the classified service. Such rules shall provide for annual vacation and sick leaves with pay, and for special leaves with or without pay. They may provide for special extended leaves with or without pay or with reduced pay for employees disabled through injury or illness arising out of their employment. **The right to regulate the time at which any employee may take an annual leave, or any other leave which is not beyond the control of the employee, shall be vested at all times in the appointing authority** [emphasis added].<sup>14</sup>

### **On-Duty and Off-Duty Injuries**

La. R.S. 33:1995 allows firefighters to receive benefits for “sickness” or “incapacity.” However, **La. R.S. 33:1995 also extends to non-firefighting personnel** such as records clerks, fire inspectors, communication officers, etc.) **These positions do not “fight fires.”** Benefits for “sickness” or “incapacity” are often referred to as “52-week leave.” Specifically, La. R.S. 33:1995 states:

Every fireman in the employ of a municipality, parish or fire protection district to which this Sub-part applies, shall be entitled to full pay during sickness or incapacity *not brought about by his own negligence or culpable indiscretion* [emphasis added] for a period of not less than fifty-two weeks.

La. R.S. 33:1995 allows for benefits for “sickness” or “incapacity,” but it does not differentiate between “on-duty” and “off-duty.”

Conversely, the Red Book establishes Fire On-Duty Injury (“On-Duty Injury”) and Fire Off-Duty Injury/Illness (“FODI”) and allows for full pay for both. On-duty leave provides compensation for up to 52 weeks per on-duty injury or illness. Whereas off-duty leave provides compensation for a maximum of 52 weeks throughout an employee’s career. Regarding on-duty injuries, the Red Book states:

In addition to the accrued Sick Leave and Off-Duty 52-Week Leave set forth [in Section 3.1(3)], a Fireman (as defined in RULE V above) shall also be entitled to full pay during *sickness or incapacity suffered while on-duty* and *not brought about by his own negligence or culpable indiscretion* for a period not to exceed fifty-two (52) weeks *per on-duty injury or illness* [emphasis added] (“**On-Duty 52-Week Leave**”).<sup>15</sup>

Regarding off-duty injuries, the Red Book states:

In addition to the accrued Sick Leave set forth above, a Fireman (as defined in RULE V above) shall also be entitled to full pay during *sickness or incapacity suffered while off-duty* and *not brought about by his own negligence or culpable*

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<sup>14</sup> Per La. R.S. 33:2533, "Appointing authority" means any official, officer, board, commission, council or person having the power to make appointments to positions in the municipal, parish or fire protection district fire service. "Board" means the municipal, parish, or fire protection district fire and police civil service board.

<sup>15</sup> Red Book Rule X. Hours of Work and Leaves of Absence, Section 3.1(4) Sick leave.

*indiscretion for a period throughout the course of his career of employment with the Fire Department* [emphasis added] not to exceed fifty-two (52) weeks ("**Off-Duty 52-Week Leave**")....<sup>16</sup>

### Acronyms

The JPOIG used the following acronyms in this report.

EBCFD	East Bank Consolidated Fire Department	Operation Manual	Operation of a Municipal Fire and Police Civil Service Board
FODI	Fire Off-Duty Injury/Illness	Parish	Jefferson Parish
Instances	Number of Off-duty Occurrences	Red Book	Personnel Rules of the East Bank Consolidated Fire Protection District
JPOIG	Jefferson Parish Office of Inspector General	TMD	Temporary Modified Duty
On-Duty Injury	Fire On-Duty Injury	TVFC	Terrytown Volunteer Fire Company

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<sup>16</sup> Red Book Rule X. Hours of Work and Leaves of Absence, Section 3.1(3) Sick leave.

## FINDING #1: LACK OF NEGLIGENCE/CULPABLE INDISCRETION ASSESSMENT

Louisiana State Law allows fire personnel to receive benefits for “sickness” or “incapacity” for a period not less than 52 weeks. This is commonly referred as “52-week leave.” Specifically, La. R.S. 33:1995 allows for benefits for “sickness” or “incapacity,” so long as it is “not brought about by his own negligence or culpable indiscretion.”<sup>17</sup>



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.

### Condition:

JPOIG identified 78 employees, or approximately 40%, who received off-duty injuries/illnesses during the audit scope period. The Parish paid an estimated \$3,023,579 to these 78 employees. These employees took 75,548 hours of FODI leave which cost the Parish \$2,076,878 in gross salaries plus an estimated \$946,701 in employer benefits (i.e. Medicare, pension contributions, and health insurance) to employees for off-duty injuries/illnesses. *See Table 1 below.*

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<sup>17</sup> **Negligence** is defined as “the omission to do something which a reasonable man, guided by those considerations which ordinarily regulate the conduct of human affairs would do, or doing something which a prudent and reasonable man would not do. It must be determined in all cases by reference to the situation and knowledge of the parties and all the attendant circumstances.” Black’s Law Dictionary. <https://thelawdictionary.org/negligence/>. Accessed on 10/11/2024.

**Culpable** is defined as “blamable; censurable; involving the breach of a legal duty or the commission of a fault.” Black’s Law Dictionary. <https://thelawdictionary.org/culpable/>. Accessed on 10/11/2024.

**Indiscretion** is defined as “lack of good judgement or care in behavior and especially in speech.” The Britannica Dictionary. <https://www.britannica.com/dictionary/indiscretion>. Accessed on 10/28/24

*Table 1: Total Estimated Cost Paid by the Parish for all 78 Employees who Received FODI Leave from January 1, 2020 – December 31, 2023<sup>18</sup>*

Description	Amount
Gross Pay	\$2,076,878
Medicare	\$30,115
Pension	\$690,562
Health insurance	\$226,024
<b>Total Estimated Cost of Off-Duty Injuries Paid by the Parish</b>	<b>\$3,023,579</b>

From the 78 employees, the JPOIG judgmentally selected employees who used more than 1,000 hours of FODI leave during the audit scope period. This resulted in a sample of 28 employees who used 60,303 of the 75,548 FODI hours, or 80%, and were paid approximately \$2,445,929.<sup>19</sup> See Table 2 below.

*Table 2: Total Estimated Cost Paid by the Parish for the 28 Sampled Employees who Received FODI Leave from January 1, 2020 – December 31, 2023<sup>20</sup>*

Description	Amount
Gross Pay	\$1,681,902
Medicare	\$24,388
Pension	\$559,232
Health insurance	\$180,407
<b>Total Estimated Cost of Off-Duty Injuries Paid by the Parish</b>	<b>\$2,445,929</b>

The JPOIG requested information and documents pertaining to each employee’s use of FODI leave from the EBCFD Safety Officer, Fire Chief, and the Senior Assistant Parish Attorney. The JPOIG

<sup>18</sup> The *estimated* costs are based on the IRS's 2024 employer tax rate for Medicare (1.45%), the 2024 Firefighters' Retirement System employer contribution rate (33.25%) for above poverty-level employees, and the Parish's 2024 employer contributions for employee-only healthcare (\$357.95 per employee per pay period). As shown in Table 4 the equivalent sampled FODI years is a minimum of 21.05 years and accounts for approximately 80% of all FODI hours during the scope period (80% = 60,303 hours / 75,548 hours). The total equivalent years is approximately 26.31 years (21.05 years/80%). As such, total healthcare costs are estimated to be \$226,024 (\$357.95 x 24 pay periods x 26.31 years.) The estimated costs could potentially be higher if any of the employees are on a healthcare option that includes more than just the employee and if the employee's salary is below the poverty level, which the retirement system then requires a higher employer contribution rate. Jefferson Parish employees do not pay Social Security since they are subject to the pension plan.

<sup>19</sup> The sample represents 81% of the gross salaries paid for FODI leave during the audit scope period (\$1,681,902 sampled / \$2,076,878 population) and 81% of the total estimated costs (\$2,445,929 sampled / \$3,023,579 population).

<sup>20</sup> The *estimated* costs are based on the IRS's 2024 employer tax rate for Medicare (1.45%), the 2024 Firefighters' Retirement System employer contribution rate (33.25%) for above poverty-level employees, and the Parish's 2024 employer contributions for employee-only healthcare (\$357.95 per employee per pay period). As shown in Table 4 the equivalent sampled FODI years is a minimum of 21 years. Therefore, the total healthcare costs are estimated to be \$180,407 (\$357.95 x 24 pay periods x 21 years.) The estimated costs could potentially be higher if any of the employees are on a healthcare option that includes more than just the employee and if the employee's salary is below the poverty level, which the retirement system then requires a higher employer contribution rate. Jefferson Parish employees do not pay Social Security since they are subject to the pension plan.

reviewed this information and noted that EBCFD classified 36 instances of off-duty injuries/illnesses (instances) for the sampled 28 employees.

The JPOIG inspected and reviewed each sampled employee's file to determine if it contained the following:

- (1) medical information that discloses nature and/or cause of the injury/illness;<sup>21</sup>
- (2) negligence/culpable indiscretion assessment (either by EBCFD or the employee); and
- (3) sick leave documents required by the Red Book (e.g. Sick Leave Notice, written authorization from the attending physician stating that the employee is capable of returning to work and performing his job duties, etc.).<sup>22</sup>

The JPOIG noted that the 36 instances only consisted of 40,053 FODI hours. Per discussion with the Fire Chief and the Safety Officer, the remaining 20,250 FODI hours were "assumed" to be intermittent sick leave usage. However, neither the Fire Chief nor the Safety Officer required employees to submit any medical documentation to use intermittent sick leave.

**In 20 of the 36 instances, or 55%, of off-duty injuries/illnesses, the documentation was insufficient or nonexistent to determine the cause of the injury.<sup>23</sup> In 15 of the 36 instances, or 42%, of off-duty injuries/illnesses, the documentation did not contain sufficient information to determine the nature of the injury/illness.<sup>24</sup>** To demonstrate this, the JPOIG noted the following examples in our test work:

- **Employee #1** earned \$138,802 for 4,200.25 FODI hours. This employee did not work for approximately **1.5 years**. Approximately 80% (or 3,353.25 hours) contained no medical records, physician notes, or any other documentation as to the nature or cause of any injury/illness, but the Parish still paid the employee \$138,802.
- **Employee #2** earned \$113,699 for 3,440 FODI hours and did not work for approximately **1 year and 3 months**. The personnel file **did not contain any** medical records, physician notes, or other documentation as to the nature or cause of any injury/illness. However, the Parish still paid the employee \$113,699.

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<sup>21</sup> The nature of an injury is the primary physical characteristic of a disabling condition. For example, the nature of an injury could be a sprain, strain, cut, laceration, or carpal tunnel syndrome. The external cause of an injury describes the mechanism or cause of the injury. For example, the external cause of an injury could be a motor vehicle crash.

<sup>22</sup> Refer to Finding #4 for the results pertaining to sick leave documentation and testing.

<sup>23</sup> Of the remaining 16 instances, 5 instances of FODI leave were due to an illness. As it relates to illnesses, the JPOIG could not fairly assess cause as it was not easily determinable. In 6 of the 16 instances, the file contained physician's notes or medical records disclosing the cause of the injury. In the remaining 5 instances, the employee disclosed the cause of the injury through either email, documented phone calls, or an Employee Injury Report.

<sup>24</sup> Of the 21 instances that contained documentation of the nature of the injury/illness, in 10 instances the file contained physician's notes and medical records that disclosed and/or self-identified the nature of the injury/illness. The 10 instances disclosing the nature of the injury consisted of nine physician notes and one medical record. In 11 instances, the employee disclosed the nature of the injury through either email, phone calls, Employee Injury Reports, Off-duty Injury Illness Report, or a Case Status Report.

- **Employee #6** earned \$31,402 while not working for approximately **1 year**. During that time, EBCFD attempted to contact the employee numerous times and emailed the employee notifying him that he was not answering any phone calls or texts and that his phone's voicemail was not set up for messages to be left. The file contains only three email responses from the employee. Even though there was **no information as to the nature or cause** of any injury/illness, the Parish paid still paid the employee \$31,402 until the employee resigned.
- **Employee #26** out on the various paid leaves nearly continuously **2 years and 8 months**. During that time, he received 1,127 hours of FODI leave and received \$43,678 in FODI pay. He also received additional compensation for other paid leave types. According to the EBCFD's file, the employee used the following leaves as such:
  - Civil Leave: 3/15/2020 – 4/15/2020
  - Administrative Leave for COVID: 4/30/2020 – 3/16/2022
  - FODI Leave: 3/17/2022 – 9/20/2022
  - Annual Leave: 9/24/2022 – 11/24/2022

During the FODI leave period, the EBCFD's file contains physician notes stating that the employee may be at risk to return. However, the notes do not state that the employee was ill or injured (hence only may become ill) and therefore could not perform their responsibilities. Despite the EBCFD's file having no information as to an occurring injury/illness during the FODI period and for any FODI leave taken otherwise, the Parish paid the employee \$43,679 and additional compensation for other leave types.

**In 31 of the 36 instances, or 86%, of off-duty injuries/illnesses, the files did not contain documentation demonstrating that the injury/illness was not due to the employee's negligence or culpable indiscretion.** As it relates to illnesses, the JPOIG acknowledges that assessing or proving negligence or culpable indiscretion is not easily determinable. However, the files did not contain any documentation of an attempt by the EBCFD or employee to do so or otherwise indicate a decision was made that no negligence or culpable indiscretion existed relating to the employee's absence being an illness. Consequently, **no documentation exists that negligence or culpable indiscretion was even considered at the time the employee was granted FODI leave.** Additionally, if an employee submitted a licensed physician's note, the note was often vague and only disclosed that a patient "was seen." For example,

- **Employee #20** received 1,640 hours of FODI leave and earned \$55,817 while not working for approximately **6.5 months**. The EBCFD's file did not contain documentation (i.e. no medical records, no physician notes) as to the cause of the injury. Only one piece of information was provided by a physician, and it stated the following: "[Employee 20] was seen in my clinic on [Redacted Date]. [Employee 20] is able to return to full duty work at this time."

There was no disclosure as to why the employee was seen and/or the circumstances that caused the injury. Without this documentation, the EBCFD could not conduct an assessment to determine

if the off-duty injury/illness was due to employee’s negligence or culpable indiscretion, nor did EBCFD require the employee to demonstrate that that the injury/illness was not caused by their negligence or culpable indiscretion, which would disqualify the employee from being paid for the off-duty injury/illness. Finally, the JPOIG also inquired of the EBCFD Fire Chief and Safety Officer who confirmed that they were not aware of anyone who conducted any assessments of negligence or culpable indiscretion.

**The Parish paid these employees for off-duty injuries/illnesses but did not: (a) obtain sufficient information to determine the nature and/or cause of the injury/illness; (b) assess negligence or culpable indiscretion; and/or otherwise (c) verify the employee was eligible to receive FODI.** Refer to Table 3 for a Summary of Testing Results.

*Table 3: Summary of Testing Results Regarding Cause, Nature, and Negligence/Culpable Indiscretion for each FODI Instance*

Testing Results	Cause of Injury (No. of Instances)	Nature of Injury/Illness (No. of Instances)	Negligence or Culpable Indiscretion (No. of Instances)
Insufficient Documentation	20	15	31
Documentation Provided by Physician	6	10	0
Documentation Provided by Employee	5	11	5 <sup>25</sup>
Not determinable (Illness)	5	0	0
<b>Total</b>	<b>36</b>	<b>36</b>	<b>36</b>

As shown in Table 4 below, the Parish paid \$1,681,902 in gross salaries for 60,303 FODI leave hours for the 28 sampled employees.

<sup>25</sup> All five instances pertained to Employee #21.

*Table 4: Total FODI Hours and Gross Pay for the 28 Sampled Employees from January 1, 2020 – December 31, 2023<sup>26</sup>*

Sampled Employee #	Class	Total FODI Hours	Gross Pay	# Years Receiving FODI Leave (Class A – 1,820) (Class B – 2,080) (Class C – 3,159 hours)	# Years Receiving FODI Leave (Class A – 1,820) (Class B – 2,080) (Class C – 2,496 hours)
1	C	4,200.25	\$138,802	1.33	1.68
2	C	3,440	\$113,699	1.09	1.38
3	C	3,246	\$42,017	1.03	1.30
4	C	3,074	\$101,602	0.97	1.23
5	C	2,967	\$98,066	0.94	1.19
6	C	2,880	\$31,402	0.91	1.15
7	C	2,848.75	\$94,157	0.90	1.14
8	B	2,736.75	\$74,871	1.32	1.32
9	C	2,546	\$85,386	0.81	1.02
10	C	2,542	\$68,249	0.80	1.02
11	C	2,339	\$78,696	0.74	0.94
12	C	2,130	\$36,667	0.67	0.85
13	C	2,058.5	\$68,309	0.65	0.82
14	C	2,050	\$60,656	0.65	0.82
15	A	1,927.5	\$30,632	1.06	1.06
16	C	1,856.5	\$61,488	0.59	0.74
17	C	1,841	\$68,148	0.58	0.74
18	C	1,716	\$48,911	0.54	0.69
19	C	1,702.5	\$25,758	0.54	0.68
20	C	1,640	\$55,817	0.52	0.66
21	A	1,627.5	\$34,597	0.89	0.89
22	C	1,567.5	\$40,790	0.50	0.63
23	B	1,565.5	\$64,677	0.75	0.75
24	C	1,336.5	\$44,785	0.42	0.54
25	C	1,157	\$36,042	0.37	0.46
26	B	1,127	\$43,678	0.54	0.54
27	C	1,104	\$14,848	0.35	0.44
28	A	1,076.25	\$19,152	0.59	0.59
<b>Total</b>		<b>60,303 hours</b>	<b>\$1,681,902</b>	<b>21.05 years</b>	<b>25.27 years</b>

<sup>26</sup> The JPOIG calculated the number of years receiving FODI by using 1,820 hours for any Class A employees and 2,080 hours for any Class B employees. The JPOIG also calculated a range of years using 3,159 hours and 2,496 hours for any Class C employees.

As a point of comparison, the JPOIG conducted a walkthrough of the workers' compensation claims process which is managed by an outside third-party to obtain a general understanding of how workers' compensation claims are processed. The JPOIG noted the following claims process:<sup>27</sup>

When an employee becomes ill/injured during work hours, they must complete an "Employee Injury Report". A supervisor can complete the form if the employee is incapacitated. The employee's supervisor also completes a "Supervisor's Investigation" report. The employee chooses to see the department's doctor, their own doctor, or if injury occurs during after-hours, they can go to an emergency room. The EBCFD then receives a report of the employee's treatment results from the doctor. Based on the medical evaluation, the doctor recommends whether the employee can return to regular work, return on temporary modified duty ("TMD"), or not return to work until further follow-up medical treatments are given. The EBCFD Safety Officer or his clerk inputs information from the "Employee Injury Report" and "Supervisor's Investigation" into a "Workers Compensations – First Report of Injury or Illness" form. The EBCFD Safety Officer submits this form to the Jefferson Parish's Risk Management Department where information from the form is entered into the third-party administrator's claims processing system to create a claim and an "Initial Report."

The third-party administrator receives the "Initial Report" from either Risk Management's Assistant Director or Data Entry II Clerk along with supporting departmental documents and sends out a contact letter including forms that the claimant is required to complete to receive benefits. The adjuster then calls the claimant and asks for detailed information about the injury, dates missed for work, wage information, etc. The adjuster enters the information from the conversation into the claims system as a conversation summary. The adjuster reviews medical records and human resources reports for any contradictory stories and statements. Once the initial contacts are made, all information is received, and no information seems to be disputed amongst all records, then adjuster decides the claim is compensable.

Once the adjuster deems the claim compensable, the third-party administrator conducts ongoing monitoring of the claim and manages required workers' compensation forms. The adjuster will monitor the medical records/reports and ask doctors throughout the claims process: (1) Will the claimant be able to return to work? (2) Are there any restrictions if the claimant returns to duty? (3) Can the person work light-duty? If the doctor says they can't work full-duty but can work light-duty, then it evidences that the claimant isn't permanently disabled. When worker's compensation benefits end, the claim is closed.

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<sup>27</sup> The JPOIG did not test the implementation or operating effectiveness of the workers compensation process because it was outside of the scope of this audit.

The JPOIG concluded that, unlike FODI, worker's compensation claims appear to be vetted through a structured claims process.

**Criteria:**

La. Const. art. VII § 14(A) states:

Prohibited Uses. Except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. Except as otherwise provided in this Section, neither the state nor a political subdivision shall subscribe to or purchase the stock of a corporation or association or for any private enterprise.

Louisiana Revised Statute 33:1995 states:

Every fireman in the employ of a municipality, parish or fire protection district to which this Sub-part applies, shall be entitled to full pay during sickness or incapacity *not brought about by his own negligence or culpable indiscretion* [emphasis added] for a period of not less than fifty-two weeks.

Red Book Rule X, Section 3 "Sick Leave" 3.1(3) states:

In addition to the accrued Sick Leave set forth above, a Fireman (as defined in RULE V above) shall also be entitled to full pay during sickness or incapacity suffered while *off-duty* and *not brought about by his own negligence or culpable indiscretion* [emphasis added] for a period throughout the course of his career of employment with the Fire Department not to exceed fifty-two (52) weeks ("**Off-Duty 52-Week Leave**").....

**Why this Finding Matters:**

Allowing compensation for off-duty injuries without proper internal controls and sufficient documentation creates an opportunity to waste taxpayer funds and incentivizes fraud and abuse. The lack of internal controls makes it easier for employees to collect compensation for **off-duty injuries than on-duty injuries**.

During our scope period alone, the JPOIG estimated that \$3,023,579 was spent on FODI leave. This is costing taxpayers millions for injuries that are not work-related. In addition, the EBCFD's daily manpower is affected.

There is a risk of additional cost by way of substitute personnel. Depending upon the position of the person who is out on FODI leave, the EBCFD may need to substitute another employee to work the position of the employee out on leave.

Without the proper internal controls in place to ensure that only eligible employees are using FODI leave and returning as soon as possible after recovery, multiple factors are affected such as number of employees available to fill shifts, having to pay additional overtime to fill in vacant shifts, and

substituting employees to fill in temporarily vacant positions of workers who are out on FODI leave.<sup>28</sup>

**Cause:**

EBCFD did not comply with the basic internal controls established by the Red Book regarding documentation, nor did it design or implement effective internal controls over granting and using FODI leave.<sup>29</sup> EBCFD provided minimal to no monitoring and/or did not require employees to submit sufficient documentation to support the injury/illness. For example, these policies did not:

1. Require documentation submitted by the employee for the EBCFD to conduct an assessment test to determine whether injuries/illnesses for employees utilizing FODI leave were or were not brought about by an employee's negligence or culpable indiscretion.
2. Require firemen to attest to the cause and nature of the injury.
3. Require written explanation from a licensed physician explaining the absence, a description of the event that led to the injury/illness, the cause and/or nature of the injury/illness, or an estimated time that an employee would need to be absent from work.
4. Require obtaining signed full medical release agreements so the EBCFD may obtain employee's medical records when needed.
5. Require disclosure of any secondary employment the employee already has or has obtained while out on FODI leave to ensure that injuries or illness is not a work-related injury from secondary employment.

The FODI use process is adhoc, unstructured, and generally managed by the Safety Officer through emails with limited documentation. By comparison, workers' compensation internal controls create pressure on the claimant, increased accountability, full access to all medical records, and better definitive deadlines for ceasing benefits. These internal controls were not present in the Red Book.

There were no standard forms in the files indicating that the employee was eligible to collect FODI and/or that FODI was formally approved. The JPOIG inspected emails in the files from the Front Desk Records Clerk notifying the Safety Officer that an employee has run out of civil service sick leave, emails from the Safety Officer to the Front Desk Records Clerk asking for an update on how much civil service sick leave an employee has left, and emails sent to the employee out on sick leave asking the employee to confirm which type of leave he intends to use once civil service sick leave has been depleted.

Refer to Table 5 below for a comparison of the internal controls within the Red Book versus the internal controls in the workers' compensation claim process.

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<sup>28</sup> The JPOIG did not quantify the amount of overtime taken and paid because of employees out on FODI leave.

<sup>29</sup> Refer to Finding 4 regarding documentation and internal controls.

Table 5: Red Book’s FODI Leave vs. Workers’ Compensation Internal Controls

Internal Control	Red Book (FODI)	Worker’s Compensation
Laws along with policies and procedures governing benefits.	✓	✓
Required disclosure of injury/illness by employee.	X	✓
Written explanation from licensed physician explaining absence.	Discretionary	✓
Full access to employees’ medical records.	X	✓
May require an employee to present himself to a designated physician for evaluation besides his own.	✓	✓
Penalties for fraud.	✓	✓
Required disclosure of secondary employment at time of illness/injury.	X	✓
Policies and procedures for employees to return from sick leave for light duty work (TMD).	✓	✓
Conducts ongoing monitoring.	✓	✓
Access to review all medical reports for indications that employee can return to work.	X	✓
Conduct surveillance investigations if needed.	✓	✓

**Recommendation:**

The Louisiana Office of State Examiner’s Operation Manual recommends that procedures for sick leave usage should be developed and implemented at the department level. Specifically, it states:

The [Fire Civil Service] Board rules should not include procedures that must be followed when employees cannot report to duty, such as submitting doctors’ excuses, dictating employees’ behavior while on sick leave, policies for requesting leave. Such administrative directives do not fall under the statutory authority of the [Fire] Civil Service Board, and are **most appropriate as departmental policies that are maintained by the administration** [emphasis added]. Departmental policies are flexible and may or may not be applied according to specific needs or circumstances of the fire and police service.<sup>30</sup>

EBCFD should develop a structured claims process to minimize any abuse of FODI leave. At a minimum, the claims process should require:

1. Employees sign medical release forms allowing the EBCFD to have access to medical records to stay informed of the employee’s injury/illness status and ability to return to light-duty or full-duty work.
2. Employees to disclose in writing the nature, cause, and circumstances regarding the injury/illness within a reasonable time frame from the start of the injury/illness.

<sup>30</sup> Office of State Examiner, *Operation of a Municipal Fire and Police Civil Service Board, Section IV: The Rules Of The Board*, February 2023, p. 34.

3. A written explanation from the licensed physician confirming the nature, cause, and circumstances regarding the injury/illness.
4. A written explanation from the licensed physician confirming that an employee's medical treatment is for and related to the disclosed injury/illness along with an estimated date when the employee may be able to return to work. If the employee is not able to return to work by the estimated date, then a follow-up explanation from the licensed physician must be provided to the EBCFD explaining why the employee cannot return to work and with a new estimated date to return to work.
5. Employees to present themselves for evaluation to the department's physician when requested to do so.
6. Employees to disclose any secondary employment they have at the time the injury/illness occurs and require TMD if authorized by a physician. If a physician does not authorize TMD, then secondary employment should be prohibited until the employee can return to TMD or full-time employment.
7. A mandatory established frequency of receiving updates from employees out on sick leave regarding their injury/illness, current treatment, and expected date of return.
8. A mandatory established frequency for the EBCFD to be notified/receive new medical reports with new information.
9. Standardized forms for employees and licensed physicians to complete regarding:
  - a. Disclosure of nature, cause, and circumstances regarding the injury/illness.
  - b. Treatment to be provided to the employee and that the treatment is related to the injury/illness.
  - c. An estimated date when an employee may be able to return to light-duty or full-duty work.
  - d. Physician's current evaluation of the employee's injury/illness.
10. Denial of sick leave for any forms that are not filled out correctly or with sufficient information to determine the nature, cause, and circumstances regarding the injury/illness. If sick leave is denied and the employee has not reported to work, then penalties, including termination, are incurred.
11. Penalties, including termination, for employees who:
  - a. have not returned to work by the licensed physician's estimated date without having provided a follow-up explanation from the licensed physician.
  - b. fraudulently use or abuse of FODI leave.
  - c. do not submit mandatory updates regarding their injury/illness.
12. Employees to sign documents attesting that they understand all policies, procedures, and penalties regarding use and abuse of FODI leave.

## FINDING #2: FODI LEAVE IN EXCESS OF 52 WEEKS

Red Book permits a number of unverified sick leave or 52-week leave occurrences. See Table 6 below.

*Table 6: 52-week Leave Occurrences*

Employee’s Sick Leave (accrued only, exclusive of 52-Week Leave) Hours:	Number of Unverified Sick Leave or 52-Week Leave Occurrences Allowed:
1 – 100	3 occurrences per twelve-month period
101 – 200	4 occurrences per twelve-month period
201 – 500	6 occurrences per twelve-month period
501 and higher	7 occurrences per twelve-month period

In the event an employee exceeds the number of permitted **occurrences**, then the amount of sick leave utilized for an **off-duty** injury or illness, or any utilization of Off-Duty 52-Week Leave, up to a maximum of three and one-half (3.5) hours per week, shall not count as "hours worked" **for overtime purposes**. For ease of administration, it shall be assumed that each of these days is a 12-hour workday.

Red Book also defines how Sick Leave is accrued. Red Book Rule X, Section 3 “Sick Leave” 3.1(1) states:

1. **Class A:** Class A employee shall earn and accrue Sick Leave at the rate of three and one-half (3.5) hours per biweekly pay period worked.
2. **Class B:** Class B employees shall earn and accrue Sick Leave at the rate of four (4) hours per biweekly pay period worked.
3. **Class C:** Class C employees shall earn and accrue Sick Leave at the rate of six (6) hours per biweekly pay period worked.

Further, sick leave utilized for an **off-duty** injury or illness, or any utilization of **off-duty** 52-week leave (FODI leave) is counted as “hours worked” for overtime purposes, unless the employee exceeds the number of **occurrences** as defined in Rule X, Section 3.9.2.<sup>31</sup>



**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.

**Condition:**

The JPOIG sampled of 28 employees using 1,820 hours for Class A employees, 2,080 hours for Class B employees, and 3,159 hours for Class C employees.

<sup>31</sup> **Occurrences** in Rule X, Section 3.9.2 is defined as any use of sick leave or **off-duty** 52-week leave (FODI leave) for each specified period of time an eligible employee is absent from work in which the employee does not provide to his immediate supervisor or the Director (in advance, or if advance notice is not possible as soon as reasonably practical) upon return to work written documentation that the employee was absent from work due to illness.

The JPOIG audited EBCFD employees who received compensation using FODI hours from 01/01/2020 – 12/31/2023. EBCFD employees may have used FODI prior to the scope period. Therefore, the estimated cost to the Parish may exceed the below results.

### Class A and B Employees

As shown in Table 7, the JPOIG noted that EBCFD paid 1 Class A employee and 1 Class B employee of the 28 employees more than 52 weeks of FODI leave, or more than 1,820 hours and 2,080 hours, respectively. The additional hours totaled 764.25 hours and cost the Parish approximately \$22,801.

*Table 7: Total FODI Cost in Excess of 52 Weeks from January 1, 2020 – December 31, 2023 for Class A and Class B Employees*

Sampled Employee #	Class	Total FODI Hours (A)	Annual Scheduled Hours (B)	(C) Hours in Excess of 52 Weeks = (A) – (B)	Gross Pay for Hours in Excess of 52 weeks
8	B	2,736.75	2,080	656.75	\$21,021
15	A	1,927.50	1,820	107.50	\$1,780
<b>Total</b>		<b>4,664.25</b>		<b>764.25</b>	<b>\$22,801</b>

As shown in Table 8 below, the amount of FODI leave paid out for excess hours was estimated to be \$22,801. The JPOIG noted that the total estimated cost paid by the Parish for excess hours for the Class A and Class B employees totaled \$30,713 during the scope period.<sup>32</sup>

*Table 8: Total FODI Cost in Excess of 52 Weeks Paid by the Parish from January 1, 2020 – December 31, 2023 for Class A and B Employees*

Description	Amount
Gross Pay	\$22,801
Medicare	\$331
Pension	\$7,581
<b>Total Estimated Cost of Off-Duty Injuries Paid by the Parish</b>	<b>\$30,713</b>

### Class C Employees

As shown in Table 9, the JPOIG noted that EBCFD paid nine (9) Class C employees more than 52 weeks of FODI leave hours during the scope period according to the annual hours reflected in the Parish’s AS400 system (2,496 hours). The additional hours totaled 5,280 hours and cost the Parish approximately \$159,247.

<sup>32</sup> The estimation is based on the IRS's 2024 employer tax rate for Medicare (1.45%), and the Firefighters' Retirement System 2024 employer contribution rate (33.25%) for above poverty level employees. The estimated costs could potentially be higher if the employee’s salary is below the poverty level, which the retirement system then requires a higher employer contribution rate.

When scheduled overtime hours are included into the calculation (3,159 hours), the EBCFD paid three (3) Class C employees more than 52 weeks of FODI leave hours. The additional hours totaled 1,409.25 hours and cost the Parish approximately \$47,432.

*Table 9: Total FODI Cost in Excess of 52 Weeks Paid by the Parish from January 1, 2020 – December 31, 2023 for Class C Employees*

Sampled Employee #	Class	Total FODI Hours (A)	Hours in Excess of 52 Weeks = (A) – 2,496 Annual Scheduled hours	Gross Pay for Hours in Excess of 52 Weeks Regular	Hours in Excess of 52 Weeks = (A) – 3,159 Annual Scheduled hours + Overtime	Gross Pay for Hours in Excess of 52 Weeks
1	C	4,200.25	1,704.25	\$60,155	1,041.25	\$36,753
2	C	3,440	944	\$31,200	281.00	\$9,288
3	C	3,246	750	\$11,995	87.00	\$1,391
4	C	3,074	578	\$20,402	0	\$0
5	C	2,967	471	\$15,568	0	\$0
6	C	2,880	384	\$4,341	0	\$0
7	C	2,848.75	352.75	\$12,451	0	\$0
9	C	2,546	50	\$1,765	0	\$0
10	C	2,542	46	\$1,370	0	\$0
<b>Total</b>		<b>27,744</b>	<b>5,280</b>	<b>\$159,247</b>	<b>1,409.25</b>	<b>\$47,432</b>

As shown in Table 10 below, the JPOIG noted the total estimated cost paid by the Parish for excess hours whether an employee is considered to have 2,496 or 3,159 annual scheduled hours.<sup>33</sup>

*Table 10: Total FODI Cost in Excess of 52 Weeks Paid by the Parish from January 1, 2020 – December 31, 2023 for Class C Employees*

Description	Amount (3,159 Annual Scheduled Hours)	Amount (2,496 Annual Scheduled Hours)
Gross Pay	\$47,432	\$159,247
Medicare	\$688	\$2,309
Pension	\$15,771	\$52,950
<b>Total Estimated Cost of Off-Duty Injuries Paid by the Parish</b>	<b>\$63,891</b>	<b>\$214,506</b>

**Criteria:**

Louisiana Revised Statute 33:1995 states:

Every fireman in the employ of a municipality, parish or fire protection district to which this Sub-part applies, shall be entitled to full pay during sickness or

<sup>33</sup> The estimation is based on the IRS's 2024 employer tax rate for Medicare (1.45%), and the Firefighters' Retirement System 2024 employer contribution rate (33.25%) for above poverty level employees. The estimated costs could potentially be higher if the employee's salary is below the poverty level, which the retirement system then requires a higher employer contribution rate.

incapacity not brought about by his own negligence or culpable indiscretion *for a period of not less than fifty-two weeks* [emphasis added].

Red Book Rule X, Section 3 “Sick Leave” 3.1(3) states:

In addition to the accrued Sick Leave set forth above, a Fireman (as defined in Rule V above) shall also be entitled to full pay during sickness or incapacity while *off-duty* and not brought about by his own negligence or culpable indiscretion **for a period throughout the course of his career of employment with the Fire Department not to exceed fifty-two (52) weeks (“Off-Duty 52 Week Leave”)**, provided however, that the alternative maximum amount of Off-Duty 52 Week Leave available to each Fireman shall be the total amount of 52-Week Leave possessed by each Fireman as of the effective date of this RULE X, Section 3, as amended. Moreover, no Fireman shall be permitted to utilize Off-Duty 52-Week Leave unless and until he has exhausted all accrued Sick Leave defined in subsection 3.1.1 above. All utilized Off-Duty 52-Week Leave shall be replaced with Sick Leave upon accrual thereof in one-quarter (.25) increments until the Off-Duty 52-Week Leave balance equals either fifty-two (52) weeks or the total number of hours the Fireman possessed as of the effective date of this RULE X, Section 3, as amended.

Red Book Rule X, Section 3.3 “Sick Leave Usage” states:

*If a Fire Department employee uses Sick Leave, 52-Week Leave, or any combination thereof* [emphasis added], the employee shall complete and deliver to the Director, written notice stating: (a) the amount of time to be charged to Sick Leave, 52-Week Leave, or any combination thereof, and (b) the circumstances prompting such request (“**Sick Leave Notice**”), **no later than the day of the employee's return to duty...**

### **Why this Finding Matters:**

The EBCFD’s application of Red Book Rule X resulted in a cycle of unlimited usage of FODI leave by some employees. By allowing this method, EBCFD is paying firemen in perpetuity for off-duty illnesses/injuries. It also creates unnecessary accounting risks.

### **Cause:**

The Red Book conflicts with state law because it limits FODI leave. State law provides full pay for employee sickness or incapacity suffered while off-duty for a period “**not less than fifty-two weeks.**” Red Book provides full pay for employee sickness or in capacity while off-duty for a period “**not to exceed fifty-two (52) weeks.**” To account for this limitation, the Parish created “FODI Leave.” However, the accounting results is cycles of usage rather than control of usage.

The Parish created a system for using and accruing “FODI leave” even though FODI leave is guaranteed pursuant to Louisiana Revised Statute 33:1995. The Parish treats use of FODI as leave which the employee must “pay back.” The employee does not earn Sick Leave until the FODI leave bank is “paid back” which can take years if an employee is out on FODI leave for an extended

period. Thus, an employee who is out on leave for any substantial time who uses all accrued Sick Leave and uses FODI leave will consistently run in arrears on leave.

When an employee has an off-duty injury/illness, they are first required to use their Sick Leave which is provided under Red Book.<sup>34</sup> Regardless of how much Sick Leave is accrued or used, the employee can use up to 52 weeks of FODI leave once Sick Leave is exhausted.

To demonstrate this, assume that Employee X has a 130-hour bi-weekly work period. Employee X earned 100 hours of sick leave and earns (accrues) six hours of sick leave during each work period. Employee X sustains an off-duty injury that will require him to be out of work for 520 hours (or eight weeks). During the eight weeks, Employee X will use and/or earn the following sick and FODI leave as shown in Table 11.

*Table 11: Employee X Example of FODI Leave Usage and Accrual*

Pay Period Description	Leave Type/Amount Used	Leave Type/Amount Earned
Pay Period 1 (Weeks 1-2)	Sick leave 100 hours FODI leave 30 hours	FODI leave 6 hours
Pay Period 2 (Weeks 3-4)	FODI leave 130 hours	FODI leave 6 hours
Pay Period 3 (Weeks 5-6)	FODI leave 130 hours	FODI leave 6 hours
Pay Period 4 (Weeks 7-8)	FODI leave 130 hours	FODI leave 6 hours
<b>Total</b>	<b>Sick Leave 100 hours</b> <b>FODI Leave 420 hours</b>	<b>FODI leave 24 hours</b>

At the end of eight weeks, Employee X would have used 420 hours of FODI leave and only earned 24 hours of FODI leave. Employee X would still need to replenish 396 hours of FODI leave until (s)he could begin to earn sick leave again.<sup>35</sup> Employee X would have to work 66 pay periods (or 132 weeks) to “pay back” the FODI leave taken.<sup>36</sup> If Employee X sustains another off-duty injury or illness, (s)he would not have any sick leave to use. In effect, Employee X would constantly use FODI leave for intermittent sick leave usages because no civil service sick leave was earned. This practice does not comply with the Red Book which requires that employees continue to earn sick leave and immediately use the sick leave as earned. Specifically, Red Book Rule X, Section 3 “Sick Leave” 3.1(3) states:

...Moreover, no Fireman shall be permitted to utilize Off-Duty 52-Week Leave unless and until he has exhausted all accrued Sick Leave defined in sub-section 3.1.1 above. All utilized Off-Duty 52-Week Leave shall be replaced with **Sick Leave** [emphasis added] upon accrual thereof in one-quarter (.25) increments until the Off-Duty 52-Week Leave balance equals either fifty-two (52) weeks or the total

<sup>34</sup> EBCFD’s Red Book Section 3 “Sick Leave” 3.1(3) states, “...no Fireman shall be permitted to utilize Off-Duty 52-Week Leave unless and until he has exhausted all accrued Sick Leave....”

<sup>35</sup> 396 hours = 420 FODI leave hours used minus 24 FODI leave hours earned.

<sup>36</sup> 396 FODI hours to be paid back / 6 FODI hours earned each pay period = 66 pay periods. 66 pay periods x 2 weeks per pay period = 132 weeks.

number of hours the Fireman possessed as of the effective date of this RULE X, Section 3, as amended.

Sick Leave is redundant to 52-week leave, and/or the Red Book fails to adequately differentiate between the two and causes confusion as to how to account for leave usage or adjust for leave accrual. Red Book provides that employees shall be entitled to full pay for a period of 52 weeks during sickness or incapacity suffered off-duty. Red Book also provides that employees may earn Sick Leave (civil service sick leave). Then, Red Book Rule X, Section 3.3, "Sick Leave Usage" provides that if a fire department employee uses "Sick Leave, 52-Week Leave, or any combination thereof, the employee shall complete and deliver to the Director, written notice..." The Red Book fails to distinguish between Sick Leave and FODI leave. Instead, the Parish created a complicated FODI accrual and usage process which requires employees to utilize Sick Leave before FODI leave.

Finally, the need for a system to account for use and accrual of "FODI Leave" is a problem of the Parish's making because the Red Book limits leave for off-duty injuries to "*not to exceed fifty-two (52) weeks.*" This distinction is inconsistent with state law.

**Recommendation:**

The Parish should re-evaluate Red Book policies on Sick Leave (civil service sick leave) and FODI leave to ensure: (1) rules comply with state law; and (2) clarity is established for distinguishing Sick Leave from FODI leave or otherwise amend rules, specifically Red Book Rule X, Section 3.3 "Sick Leave Usage."

## **FINDING #3: DISTINCTION BETWEEN ON-DUTY AND OFF-DUTY**

Louisiana Revised Statute 33:1995, provides that “every fireman in the employ of a municipality, parish, or fire protection district shall be entitled to full pay during sickness or incapacity not brought about by his own negligence or culpable indiscretion for a period of no less than fifty-two weeks.” Benefits for “sickness” or “incapacity” are often referred to as “52-week leave.” The state law does not distinguish between sickness or incapacity occurring off-duty or on-duty.

However, the Red Book distinguishes between on-duty and off-duty sick leave and contains separate policies for each. It provides:

- 52 weeks of sick leave for off-duty injuries or illnesses over the employee’s entire career.
- 52 weeks of sick leave for each on-duty injury or illness.



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.

### **Condition:**

During the course of the audit the JPOIG noted that the EBCFD relied on an employee’s worker’s compensation claim and its resulting approval/denial status to determine if an injury or sickness was classified as off-duty or on-duty. Approval of a worker’s compensation claim would automatically result in classifying an injury/illness as on-duty, and denial of a worker’s compensation claim for an injury/illness would classify it as off-duty.

The EBCFD’s on-duty/off-duty determination process started when an employee’s sick leave period began. The EBCFD determined if an injury/illness was classified as on-duty or off-duty based on the circumstances provided by the employee. If the employee did not file a workers’ compensation claim, then the sick leave status classification (i.e. on-duty/off-duty) remained the same throughout the sick leave period. However, if the employee filed a workers’ compensation claim, then the sick leave status was subject to change. After an employee filed a claim it was “pending” for approval/disapproval. During the pending period, the EBCFD used either off-duty or on-duty injury/illness leave that they initially believed was appropriate. The third-party administrator’s approval/disapproval altered the initial sick leave used for the injury/illness. As a result, an employee’s leave would switch between off-duty and on-duty statuses while the employee was still out on leave. Then, the EBCFD retroactively reallocated the sick leave and pay from the leave’s initial status to align with the third-party administrator’s approval/disapproval of the worker’s compensation claim.

State law and workers’ compensation laws do not use the same criteria to award benefits. The state law entitles employees to sick leave for sickness or injury not brought about by his own negligence or culpable indiscretion.<sup>37</sup> Workers’ compensation is awarded for an event causing the injury

<sup>37</sup> La. R.S. 33:1995.

arising out of and within the course and scope of the employee's employment. Generally, the fault of the employer or employee does not affect the compensability of an injury.<sup>38</sup>

For example, an employee can be awarded workers' compensation for an injury that occurred while the employee was intoxicated if it resulted from activities in pursuit of the employer's interests or from activities in which the employer procured and encouraged the use of the beverage or substance.<sup>39</sup> In this example, an employee could be considered negligent for drinking enough alcohol to become intoxicated, which would make that employee ineligible for the sick leave entitled by state law. However, the employee may still receive workers' compensation benefits. The approval/disapproval for workers' compensation may not indicate negligence during the time of the injury/illness.

Using workers' compensation approvals as a method for determining whether an injury/illness qualifies as on-duty is not consistent with state law. Due to using workers' compensation claims results to classify sick leave as either on-duty or off-duty, the JPOIG noted the following for the 36 instances of off-duty injury/illness cases:

- Thirty-three incidents were classified as off-duty from beginning of the leave until the end.<sup>40</sup>
- Two incidents were classified as off-duty, but may change to on-duty pending approval of the employee's worker's compensation claim.
- One incident was initially classified as off-duty but later changed to on-duty due to approval of the employee's worker's compensation claim.

### **Criteria:**

According to the Louisiana Workforce Commission, workers' compensation law:

covers both mental and physical injuries from either accidents or occupational diseases. However, a mental injury must be the result of a physical injury or of a sudden, unexpected and extraordinary stress related to the employment and in either case must be proved by clear and convincing evidence. An accident is defined by the Louisiana Workers' Compensation Act as an unexpected or unforeseen actual, identifiable, precipitous event happening suddenly or violently, with or without human fault, and directly producing at the time objective findings of an injury which is more than simply a gradual deterioration or progressive degeneration. An occupational disease is defined by the Louisiana Workers' Compensation Act as only that disease or illness which is due to causes and conditions characteristic of

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<sup>38</sup> Louisiana Workforce Commission, FAQ – Workers' Compensation – Rights and Responsibilities for Workers' Compensation. [https://www.laworks.net/FAQs/FAQ\\_WorkComp\\_RightsAndResponsibilities.asp#answer\\_5](https://www.laworks.net/FAQs/FAQ_WorkComp_RightsAndResponsibilities.asp#answer_5). Accessed 05/07/2024.

<sup>39</sup> Louisiana Workforce Commission, FAQ – Workers' Compensation – Rights and Responsibilities for Workers' Compensation. [https://www.laworks.net/FAQs/FAQ\\_WorkComp\\_RightsAndResponsibilities.asp#answer\\_5](https://www.laworks.net/FAQs/FAQ_WorkComp_RightsAndResponsibilities.asp#answer_5). Accessed 05/07/2024.

<sup>40</sup> Based on our review, it appears as if two incidents could have been classified as on-duty injuries.

and peculiar to the particular trade, occupation, process, or employment in which the employee is exposed to such disease.

The event causing the injury must arise out of and be within the course and scope of the employee's employment. **Generally, the fault of the employer or employees does not affect the compensability of an injury.** [Emphasis added]. However, no compensation may be allowed if the injury was caused by the employee's willful intention to injure himself/herself or others; or by the injured employee's intoxication at the time of the injury, unless resulting from activities in pursuit of the employer's interests or from activities in which the employer procured and encouraged the use of the beverage or substance. An employee may not be entitled to benefits if he is the aggressor in an unprovoked physical altercation. The employee may not be entitled to benefits if it is determined that he/she was a participant in "horseplay" at the time that the injury occurred.<sup>41</sup>

Louisiana Revised Statute 33:1995 states:

Every fireman in the employ of a municipality, parish or fire protection district to which this Sub-part applies, shall be entitled to full pay during sickness or incapacity *not brought about by his own negligence or culpable indiscretion* [emphasis added] for a period of not less than fifty-two weeks.

The EBCFD's Red Book Rule X, Section 3 "Sick Leave" 3.1(3) states:

In addition to the accrued Sick Leave set forth above, a Fireman (as defined in RULE V above) shall also be entitled to full pay *during sickness or incapacity suffered while off-duty* [emphasis added] and *not brought about by his own negligence or culpable indiscretion* [emphasis added] for a period throughout the course of his career of employment with the Fire Department not to exceed fifty-two (52) weeks ("**Off-Duty 52-Week Leave**").

The EBCFD's Red Book Rule X, Section 3 "Sick Leave" 3.1(4) states:

In addition to the accrued Sick Leave and Off-Duty 52-Week Leave set forth above, a Fireman (as defined in RULE V above) shall also be entitled to full pay during *sickness or incapacity suffered while on-duty* [emphasis added] and *not brought about by his own negligence or culpable indiscretion* [emphasis added] for a period not to exceed fifty-two (52) weeks **per on-duty injury or illness ("On-Duty 52-Week Leave")**.

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<sup>41</sup> Louisiana Workforce Commission, FAQ – Workers' Compensation – Rights and Responsibilities for Workers' Compensation. [https://www.laworks.net/FAQs/FAQ\\_WorkComp\\_RightsAndResponsibilities.asp#answer\\_5](https://www.laworks.net/FAQs/FAQ_WorkComp_RightsAndResponsibilities.asp#answer_5). Accessed 05/07/2024.

**Why this Finding Matters:**

The EBCFD's practice of using workers' compensation claim determination is not appropriate to determine whether an employee's illness or injury was or was not brought about by his own negligence or culpable indiscretion. The EBCFD's practice of using workers compensation determination to award or deny on-duty leave is not accurate criteria to determine an employee's eligibility for 52-week sick leave. As a result, employees may have been given 52-week sick leave when they were not eligible to receive the 52-week leave. As stated in Finding #1, the number of employees out on sick leave affects available manpower, overtime costs, and the need to substitute employees into vacant positions temporarily, all of which costs the Parish additional funds.

**Cause:**

The EBCFD is using approval statuses of workers' compensation claims as the determining factor as to whether an injury/illness is off-duty or on-duty instead of classifying injuries/illnesses according to the Red Book sick leave policies. The Red Book distinguishes between on-duty and off-duty sick leave and contains separate policies for each. The Red Book also deviates from state law by giving a total of 52 weeks of sick leave for off-duty injuries/illnesses to each employee for the course of his career of employment and allowing 52 weeks of on-duty sick leave for each sickness or incapacity suffered while on-duty.

**Recommendation:**

The EBCFD should stop using workers' compensation claims results to determine a employee's eligibility for 52-week leave. The EBCFD should receive proper documentation as recommended in Finding #1 to determine the employee's nature, cause, and circumstances surrounding the injury/illness to determine if the employee is eligible for 52-week leave. Since state law does not distinguish between on-duty or off-duty injuries in order to receive legislatively entitled benefits, the JPOIG recommends that EBCFD collaborate with the Parish Administration and ultimately the Parish Council so that the Parish Council can amend the Red Book to be consistent with State law.

## **FINDING #4: LACK OF INTERNAL CONTROLS**

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The Red Book establishes mandatory internal controls for sick leave management while granting the Director discretion to implement additional measures. The process outlined in the Red Book is as follows:

### **Control #1 - Sick Leave Notice Submission:**

- Employees must submit a "Sick Leave Notice" to their immediate supervisor before or upon returning to work.
- The supervisor forwards the notice to either the Fire Chief or Assistant Chief for review.
- Once reviewed, the notice is sent to the Front Desk Records Clerk for filing.
- The notice must specify the amount of leave taken and the reason for the absence.

### **Control #2 - Physician's Explanation:**

- At the Director's discretion, employees may be required to provide a written statement from a licensed physician detailing the medical reason for their absence.

### **Control #3 - Medical Evaluation Requirement:**

- If an employee fails to submit a "Sick Leave Notice" or a physician's explanation in a timely manner, or if the Director questions the validity of the illness or injury, the employee may be required to undergo an evaluation by the Fire Department's designated physician.

### **Control #4 - Fraudulent Leave Use:**

- If the Director determines that an employee has fraudulently or erroneously used sick leave, the absence will be classified as "Absence Without Leave."
- The Director may recover any compensation paid for the disputed leave and take disciplinary action, including termination.

### **Control #5 - Return-to-Work Authorization:**

- Employees who are absent for five (5) or more consecutive workdays due to illness, injury, or surgery must provide a written Return-to-Work Authorization from their attending physician, certifying their ability to resume job duties.
- Employees remain on leave until they either return to work or obtain authorization.

### **Control #6 - Department-Designated Medical Evaluation:**

- The Director may require an employee to be examined by the department's designated physician before returning to work.
- If the department's physician disagrees with the attending physician's assessment, an independent healthcare provider – mutually agreed upon by the EBCFD and the employee – will provide a binding medical opinion.

**Control #7 - Employee Compliance Monitoring:**

- The Director may periodically contact employees on sick leave or require them to report in person to verify compliance with the Sick Leave Policy.
- Failure to comply may result in disciplinary action, including termination.

**Control #8 - Temporary Modified Duty (“TMD”):**

- Employees on extended leave may be required to undergo a fitness evaluation to determine eligibility for TMD.
- If eligible, employees must submit a work status slip detailing their physical capabilities and limitations and sign a "Medical Information Release" form limited to the current illness or injury.
- The employee will be placed on TMD once the department’s physician has reviewed and approved the assignment.
- Employees must continue prescribed medical treatment while on TMD and submit status reports after each doctor’s visit.
- Employees will be removed from TMD when:
  - They are cleared to perform regular job duties; and
  - The department’s physician determines they can no longer perform TMD.

To determine if the EBCFD implemented the internal controls described above, the JPOIG reviewed medical and other information, including but not limited to, sick leave notices, written physician statements, employee Return-to-Work Authorization forms, communications between the EBCFD personnel (e.g. Fire Chief & Safety Officer) and each employee, temporary modified duty information, etc. The JPOIG also inquired of the EBCFD Safety Officer and Senior Assistant Parish Attorney parish officials to determine if any information was missing or incomplete.



**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.

**Condition:**

As noted in Finding #1, the EBCFD may have violated state law because it paid \$3,023,579 to 78 employees for 75,548 hours of leave for off-duty injuries/illnesses without assessing whether injuries were related to an employee’s own negligence or culpable indiscretion. As described above, the JPOIG noted eight significant internal controls contained in the Red Book. A summary of these internal controls and the results are noted in Table 12 below:

Table 12: Internal Control Summaries and Testing Results

Red Book Section & Internal Control Identifier/Description	Results
<p><b>Section 3 “Sick Leave” 3.3(2)</b></p> <p><b>Control #1:</b> Employees must submit a “Sick Leave Notice” prior to returning to work.</p>	<p>Of the 36 instances of off-duty injury/illness, 35 did not contain the required “Sick Leave Notice.”</p> <ul style="list-style-type: none"> <li>• In 29 of the 35 instances, the employee returned to work but did not provide a “Sick Leave Notice” for the FODI period.</li> <li>• In five of the 35 instances the employee did not return to work.</li> <li>• In one of the 35 instances the employee was still on FODI and not required to provide the Sick Leave Notice until returning to work.</li> </ul>
<p><b>Section 3 “Sick Leave” 3.3(2)</b></p> <p><b>Control #2:</b> The Director, at his discretion, <i>may require</i> an employee to provide a written explanation from a licensed physician stating the medical reason for the absence.</p>	<p>Eighteen of the 36 instances did not contain a written explanation from their licensed physician (a.k.a. doctor’s note) for their sick leave absence.</p> <p>Eighteen of the instances contained a written explanation from their licensed physician for their sick leave absence. Of the 18 instances that contained a “doctor’s note” from a licensed physician, only 9 doctor’s notes contained information indicating the nature of the injury or illness. The remaining 9 doctor’s notes did not contain specific information stating the nature of the medical absence.</p>
<p><b>Section 3 “Sick Leave” 3.3(3)</b></p> <p><b>Control #3:</b> If an employee fails to provide the “Sick Leave Notice” or written explanation from a licensed physician timely, or if the Director has a reasonable doubt regarding the validity of the injury/illness, the Director <i>may</i> require the employee to present himself for evaluation by the Fire Department’s designated physician.</p>	<p>In 18 of the 36 instances, the Fire Chief received either a “Sick Leave Notice” and/or written explanation from a licensed physician.</p> <p>The Fire Chief did not require the employee to present himself for evaluation by the Fire Department’s designated physician in the other 18 instances.</p>
<p><b>Section 3 “Sick Leave” 3.3(4)</b></p> <p><b>Control #4:</b> If the Director determines an employee is/was fraudulently/erroneously using leave then the absence shall be considered an Absence Without Leave. The Director shall be authorized to recover the compensation paid to the employee for the period in question, and may take disciplinary action, including termination.</p>	<p>In one instance, the Fire Chief determined that an employee was fraudulently using sick leave because he was working a second job. After a pre-disciplinary hearing, the Fire Chief suspended the employee for five 24-hour workdays. Parish officials were not aware of any compensation that was paid, and the documentation made no indication that the Fire Chief recovered compensation paid to the employee. In the other 35 instances, there was no documentation that indicated that the Director determined that an employee is/was fraudulently/erroneously using leave or that an investigation took place.</p>

<p><b>Section 3 “Sick Leave” 3.4(1)</b></p> <p><b>Control #5:</b> An employee who uses leave for five (5) consecutive workdays or more due to illness, injury or surgery must provide the Director with a written Return-to-Work Authorization from the attending physician stating the employee is capable of returning to work and performing his job duties. An absent employee using leave shall remain on leave until he returns to work or obtains a Return-to-Work Authorization.</p>	<p>In 14 of the 36 instances, the EBCFD did not receive a Return-to-Work Authorization Form from the attending physician allowing the employee to return to work.</p> <ul style="list-style-type: none"> <li>• In 8 of the 14 instances, the employee returned to work.</li> <li>• In 3 of the 14 instances, the employee resigned and did not return to work.</li> <li>• In 2 of the 14 instances, the employee retired and did not return to work.</li> <li>• And in 1 of the 14 instances, the employee was still out on FODI and had not returned to work yet.</li> </ul>
<p><b>Section 3 “Sick Leave” 3.4(2)</b></p> <p><b>Control #6:</b> The Director may require an employee to submit himself to the Department’s designated physician to obtain a Return-to-Work authorization. If the Department’s physician’s opinion conflicts with the medical opinion of the employee’s attending physician, the Department may obtain a medical opinion from an independent health care provider.</p>	<p>Of the 36 instances, the JPOIG noted that 22 instances contained a Return-to-Work Authorization Form.</p> <ul style="list-style-type: none"> <li>• In 6 instances, the EBCFD received a Return-to-Work Authorization Form from the department’s designated physician.</li> <li>• In 9 of the 36 instances, the employee provided a Return-to-Work Authorization Form from their attending physician.</li> <li>• The JPOIG could not determine whether 7 of the Return-to-Work Authorization Forms were from the employee's attending physician or the department's physician.</li> </ul>
<p><b>Section 3 “Sick Leave” 3.6</b></p> <p><b>Control #7:</b> The Director may contact any employee who is absent from work while using sick leave or require the employee to report to the Director to verify the employee is complying with the Sick Leave Policy. Any employee who fails to cooperate may be subject to disciplinary action, including termination.</p>	<p>In 12 of the 36 instances, there was no documentation indicating the Fire Chief attempted or successfully contacted the employee. In all 36 instances, there was no documentation indicating the Fire Chief required an employee to report to work to verify if the employee was in compliance with the Sick Leave Policy.</p>
<p><b>Section 3 “Sick Leave” 3.7</b></p> <p><b>Control #8:</b> EBCFD allows employees to perform temporary modified duties.</p>	<p>In one instance, the employee returned to work under temporary modified duty. In the other 35 instances, there was no documentation in the files to indicate that an employee was offered and/or returned to work under temporary modified duty.</p>

**Criteria:**

The EBCFD’s Red Book Rule X, Section 3 “Sick Leave” 3.3(2) regarding sick leave usage states:

If a Fire Department employee uses Sick Leave, 52-Week Leave, or any combination thereof, the employee shall complete and deliver to the Director, written notice stating: (a) the amount of time to be charged to Sick Leave, 52-Week Leave, or any combination thereof, and (b) the circumstances prompting such request ("Sick Leave Notice"), no later than the day of the employee's return to duty. Additionally, the Director, at his discretion, may require that an employee provide a written explanation from a licensed physician stating the medical reason for his absence from work. The Fire Department shall provide the form of the Sick Leave Notice.... [**Refer to Controls #1 & #2 in Table 12 above**].

The EBCFD’s Red Book Rule X, Section 3 “Sick Leave” 3.3(3) regarding sick leave usage states:

If a Fire Department employee fails to provide timely the written evidence required in subsection 3.3.2 above, or if the Director has a reasonable doubt regarding the validity of same, then the Director - as a condition of granting Sick Leave, 52-Week Leave, or any combination thereof - may require that the employee present himself for evaluation, at the Fire Department's expense, by the Fire Department's designated physician. [**Refer to Control #3 in Table 12 above**].

The EBCFD’s Red Book Rule X, Section 3 “Sick Leave” 3.3(4) regarding sick leave usage states:

If the Director determines that a Fire Department employee is or was fraudulently or otherwise erroneously utilizing Sick Leave, 52-Week Leave, or any combination thereof, then the employee's absence from work shall be considered an Absence Without Leave (as defined below). The Director shall be authorized to recover the compensation paid to said employee for the period in question, and may take disciplinary action against the employee, up to and including termination. [**Refer to Control #4 in Table 12 above**].

The EBCFD’s Red Book Rule X, Section 3 “Sick Leave” 3.4(1) regarding return-to-work authorization states:

An employee who is absent from work and uses Sick Leave, 52-WeekLeave, or any combination thereof, for five (5) consecutive work days or more due to either illness, injury or surgery must provide to the Director a written authorization from the attending physician stating that the employee is capable of returning to work and performing his job duties ("Employee Return to Work Authorization"). An employee absent from work while using Sick Leave, 52-Week Leave, or any combination thereof, shall remain on Sick Leave, 52-Week Leave, or any combination thereof, until he returns to work or obtains a Return to Work Authorization.... [**Refer to Control #5 in Table 12 above**].

The EBCFD's Red Book Rule X, Section 3 "Sick Leave" 3.4(2) regarding return-to-work authorization states:

Additionally, the Fire Department may, at its expense, require said employee to submit himself in order to obtain a return to work authorization from its designated physician ("Department Return to Work Authorization"). In the event the medical opinion of the Fire Department's physician conflicts with the medical opinion of the attending physician, the Fire Department may, at its expense, obtain a medical opinion from an independent health care provider, the selection of which shall be approved by both the Fire Department and the employee. The medical opinion of the independent health care provider shall be binding on all parties. **[Refer to Control 6 in Table 12 above].**

If the Fire Department requires an employee to obtain a Department Return to Work Authorization, the employee must present a copy of the Employee Return to Work Authorization to the Director so that a return to work evaluation can be scheduled with the Fire Department's designated physician. If the Fire Department determines that a Department Return to Work Authorization is required, the employee shall remain on Sick Leave, 52-Week Leave, or any combination thereof, until the Fire Department's designated physician delivers to the Director such Department Return to Work Authorization.... **[Refer to Control #6 in Table 12 above].**

The EBCFD's Red Book Rule X, Section 3 "Sick Leave" 3.6 regarding sick leave verification states:

The Director, or his/her designee, at reasonable intervals may: (a) contact any employee who is absent from work while utilizing Sick Leave, 52-Week Leave, or any combination thereof, (either through telephone or personal communication), or (b) require the employee to report to the Director (either in person or by telephone communication), for the purpose of verifying that the employee is in compliance with all provisions of the Sick Leave policy. Any employee who fails to cooperate and allow the Director to verify the utilization of Sick Leave, 52-Week Leave, or any combination thereof, may be subject to disciplinary action, up to and including termination. **[Refer to Control #7 in Table 12 above].**

The EBCFD's Red Book Rule X, Section 3 "Sick Leave" 3.7 regarding temporary modified duty states:

1.PURPOSE: To accommodate Fire Department personnel who have sustained injuries or who are experiencing medical problems that prevent them from performing regular job duties, but who are able to work in some capacity, and to facilitate timely recovery and return to work, to minimize permanent impairment and absenteeism. **[Refer to Control #8 in Table 12 above].**

2.SCOPE: To assist Fire Department personnel who suffer illness or injury to continue medical treatment and/or physical therapy and to obtain work conditioning and hardening from within the Fire Department.

3.DEFINITION: Temporary Modified Duty ("TMD") is a limited duty assignment that can be performed by an employee who has been injured or has an illness that would otherwise prevent him from performing his regular job duties. For the purposes of this sub-section, illness and injury may be interchanged. All Fire Department rules and regulations shall be strictly adhered to.

### **Why this Finding Matters:**

Allowing compensation for off-duty injuries without proper internal controls and sufficient documentation creates an opportunity to waste taxpayer funds, and incentivizes fraud, waste, and abuse.

During our scope period alone, the JPOIG calculated that \$3,023,579 was spent on FODI leave. This is costing taxpayers millions for injuries that are not work-related. In addition, the EBCFD's daily manpower is affected. Depending upon the position of the person who is out on FODI leave, the EBCFD may need to substitute another employee to fill and work the position of the employee out on leave. Without the proper internal controls in place to ensure that only eligible employees are using FODI leave and returning as soon as possible after recovery, multiple factors are affected such as number of employees available to fill shifts, having to pay additional overtime to fill in vacant shifts, and substituting employees to fill in temporarily vacant positions of workers who are out on FODI leave.<sup>42</sup>

### **Cause:**

The internal controls in the Red Book are neither designed properly nor operating effectively. The Red Book allows employees to have up until no later than the day of their return to duty to complete and deliver their Sick Leave Notice. Consequently, the Red Book's policy contributes to instances of employees receiving FODI leave, not returning to work, and not remitting the required documentation to request their sick leave usage.

The EBCFD relied on an employee's worker's compensation claim, which is performed by a third-party administrator, to determine if an injury is off-duty or on-duty. As a result, when a claim was filed with the third-party administrator, the EBCFD stopped collecting required documents since the department believed that the third-party administrator was in charge of managing the injury/illness case, and the EBCFD did not have access to the company's documents.<sup>43</sup>

In instances where an employee sued the Parish over sick leave or workers' compensation issues, the EBCFD stopped collecting required documents because the department believed that the Parish Attorney's Office was in charge of managing the injury/illness case, and the EBCFD did not have access to legal documents.

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<sup>42</sup> The JPOIG did not quantify the amount of overtime taken and paid because of employees out on FODI leave.

<sup>43</sup> See Finding #3 for further details on workers' compensation approvals/disapprovals determining sick leave statuses.

**Recommendation:**

Refer to recommendations 1-3.

In addition to recommendations 1-3, the JPOIG recommends that EBCFD adopt policies similar to Terrytown Volunteer Fire Company (“TVFC”) to discourage abuse of FODI leave. The JPOIG requested and reviewed sick leave policies from TVFC. The JPOIG noted that the sick leave policy was stricter and discouraged the abuse of sick leave.

For example, the policy did not provide for accrued sick leave along with 52-week leave. The only sick leave provided is 52-week sick leave. All sick leave must be requested in writing and supported by a physician’s written note. If employee is out for 24 hours or less, the TVFC Fire Chief has the discretion to dispense the requirement of a doctor’s note. If an employee is out for more than 24 hours, then the TVFC has the right to send the employee to the TVFC’s physician for examination. Employees on sick leave must confine themselves to an appropriate place to lend to their recovery and facilitate return to duty. If employee is on sick leave and needs to leave their place of residence, then employee must call their supervisor and inform them of their need to leave and details of where the employee must go. The employee must call their supervisor upon returning to place of residence. The TVFC may verify the employee’s whereabouts while on sick leave. Prior to returning to work, employee must complete a drug screen test and receive written release from both the employee’s physician and TVFC’s physician to return to full duty. And if the TVFC has reason to believe or suspect an employee is not in compliance with the sick leave policy, then the Fire Chief may require the employee to appear on a regulary scheduled work day for questioning. If the employee violates the policy, the employee may be subject to disciplinary action, including termination.

## OBJECTIVES, SCOPE, & METHODOLOGY

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### Objectives

The JPOIG conducted a performance audit of East Bank Consolidated Fire Department. The objectives of the audit were to determine:

1. EBCFD's compliance with applicable laws and regulations, e.g. Jefferson Parish Personnel Rules of the East Bank Consolidated Fire Protection District and the Louisiana Revised Statutes, for off-duty sick leave usage.
2. If there is any potential fraud, waste, and/or abuse of sick-leave and quantify the financial impact.

### Scope & Methodology

The scope period of the audit was January 1, 2020, through December 31, 2023, and included all FODI leave and related payroll expenditures during that period. During the scope period, all employees used 75,548 FODI hours, totaling \$2,076,878. To accomplish the audit objectives, the JPOIG:

1. Conducted interviews with Parish employees knowledgeable of FODI usage and accrual to gain an understanding of the process.
2. Performed a walk-through of the EBCFD's process for workers' compensation claims.
3. Requested and reviewed AS400 reports detailing the total amount of FODI leave taken and amount paid to each employee during the scope period.
4. Verified accuracy and completeness of AS400 reports regarding FODI leave usage and pay.
5. Selected a judgmental sample of all employees who used 1,000 or more hours of FODI leave during the scope period, resulting in a sample of 28 employees who used 60,303 FODI hours and were paid \$1,681,902.<sup>44</sup>
6. Vouched all sampled employees 60,303 FODI hours and corresponding \$1,681,902 compensation by inspecting each sampled employee's paycheck during the scope period and reconciled any differences if noted.
7. Requested personnel and sick leave information for the sampled 28 employees and based on the information received, determined that EBCFD classified 36 instances of injuries/illnesses as FODI.
8. Tested the design and/or operating effectiveness of internal controls as it pertained to approval, use, and/or monitoring of FODI leave.
9. Reviewed personnel file documentation to determine EBCFD's compliance with applicable laws and regulations. This documentation included, but was not limited to, sick leave notices, physicians' notes, evaluations and/or medical opinions, return to work authorization forms, correspondence, emails, etc.

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<sup>44</sup> The sample represents 81% of the gross salaries paid for FODI leave during the audit scope period (\$1,681,902 sampled / \$2,076,878 population) and 81% of the total estimated costs (\$2,445,929 sampled / \$3,023,579 population).

Based on the JPOIG’s planning and risk analysis, the JPOIG determined that the threshold of 1,000 hours was appropriate and provided sufficient coverage to meet the audit objectives. As such, JPOIG reported audited exceptions and reported total FODI leave.

### **Data Reliability**

The JPOIG assessed the reliability of the AS400 data by (1) interviewing officials knowledgeable about the data, (2) comparing data to source documents for reliability, and (3) reviewing selected system controls. Auditors determined that the data were sufficiently reliable for the purposes of this report.<sup>45</sup>

### **Auditing Standards**

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.<sup>46</sup>

The JPOIG also conducted this performance audit in accordance with the Principles and Standards for Offices of Inspector General.<sup>47</sup>

### **Audit Criteria**

Auditors used the following criteria for this performance audit:

- Louisiana Revised Statutes; and
- EBCFD’s Personnel Rules of the East Bank Consolidated Fire Protection District (“Red Book”).

### **Legal Authority**

The authority to perform this audit is established in Jefferson Parish Code §2-155.10 and La. R.S. 33:9613.

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<sup>45</sup> GAO-20-283G Assessing Data Reliability. December 2019.

<sup>46</sup> *Government Auditing Standards, Chapter 9.03*; U.S. Government Accountability Office, 2021.

<sup>47</sup> “Quality Standards for Audits by Offices of Inspector General,” *Principles and Standards for Offices of Inspector General* (Association of Inspectors General, July 1, 2024).

## **RESPONSES: PARISH & NON-PARISH ENTITY COMMENTS**

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Pursuant to the Jefferson Parish Code of Ordinances JPCO §2-155.10 (9)(b)/(c).

Prior to concluding a report or recommendation, including early communications or letters, which contains findings as to the person or entity being reported or who is the subject of the recommendation, the inspector general shall provide the affected person or entity an opportunity to respond by providing a copy of the report or recommendation in compliance with subsection (c) herein.... Such person or entity above shall have thirty (30) working days to submit a written explanation or rebuttal of the findings before the report or recommendation is finalized, and such timely submitted written explanation or rebuttal shall be attached to the finalized report or recommendation....<sup>48</sup>

On May 20, 2025, the JPOIG distributed a Draft Report to the Parish entities who were the subject of the audit so they would have an opportunity to comment on the report prior to the public release of this Final Report. The JPOIG received comments from the Parish President on July 1, 2025. The JPOIG attached the Parish President's comments to the report.

The JPOIG did not receive comments from the Parish Council or the EBCFD Fire Chief.

Attachment A

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<sup>48</sup> JPCO §2-155.10 (9)(b)/(c).



# Parish Comments



# JEFFERSON PARISH

OFFICE OF THE PARISH PRESIDENT

CYNTHIA LEE SHENG  
PARISH PRESIDENT



July 1, 2025

**Via Electronic Mail**

Kim Raines Chatelain  
Jefferson Parish Inspector General  
990 N. Corporate Drive, Suite 300  
Jefferson, LA 70123

Re: Administration Response to Office of Inspector General-Jefferson Parish-  
Confidential Draft Audit Report 2023-0006-East Bank Consolidated Fire  
Department (“EBCFD”) Sick Leave

Ms. Chatelain:

In accordance with Jefferson Parish Code Section 2-155.10(9), the Administration respectfully submits this response to the above-referenced JPOIG Confidential Draft Audit Report. In connection with the above-referenced matter, my staff met with the various Departments responsible for oversight of the East Bank Consolidated Fire Protection District (“Department”).

The findings identified in the draft audit report are addressed in detail below. When the Parish Council amended the Red Book rules regarding Leaves of Absence in 2009, there was little guidance for interpreting the mandate in La. Rev. Stat. 33:1995. A 2005 Louisiana Supreme Court case interpreted the law to afford 52 weeks of leave for any fire employee off duty injury, not brought about by his own negligence or culpable indiscretion. In 2009, it was not clear whether an individual was entitled to more than 52 weeks of leave (state law provides “full pay...for a period of not less than fifty-two weeks.”). State law was also unclear about whether the 52 weeks was a one-time allotment or whether each injury is afforded a separate 52 weeks of paid leave. The Council, therefore, adopted the current rules in an effort to provide a workable framework amidst these uncertainties. Additionally, the Red Book allows fire employees to accrue sick leave above and beyond the statutory sick leave, which is a benefit that few if any fire departments provide.

Since the 2009 amendments, other court decisions and East Bank Consolidated Fire Civil Service Board (“Board”) decisions have concluded that employees are entitled to full pay for *at least* 52 weeks for every injury whether suffered on duty or off duty.

Other state laws prohibit the Parish from requiring fire employees to incur costs from their personal doctor regarding return-to-work evaluations or any other requirements for documentation, thereby rendering certain rules difficult if not impossible to enforce. The concept of Temporary Modified Duty (light duty work) is also problematic, considering the rigorous/dangerous nature of a fire employee's duties and responsibilities.

In light of this, we agree that the rules regarding leaves of absence must be amended to reflect the current environment and limit abuse.

Finally, with respect to the Covid pandemic, the Louisiana Governor issued an emergency declaration ordering fire civil service boards to develop rules relative to Covid. The Board created an emergency rule for COVID-19 Special Leave providing that a fire employee "shall not be required to use sick leave, annual leave, or compensatory leave" if, among other things, the employee "is quarantined at the direction of a physician due to direct threat in the workplace due to possible COVID-19 exposure..." Accordingly, certain employees were permitted to use more than 52 weeks of paid leave.

**Finding No. 1:** The Parish spent \$3,023,579 on non-work-related injuries/illnesses. These payments may be gratuitous and may have violated state law. EBCFD did not require personnel to provide documentation nor did EBCFD otherwise assess to determine that the injury/illness was not caused by employee's negligence or culpable indiscretion.

**Response No. 1:** The Administration acknowledges that the Department has not adhered to all the rules regarding Leaves of Absence as set forth in the Red Book. The Red Book rules present many challenges with respect to sick leave documentation and balancing state law with firefighters' rights. The Administration will develop the proper forms to facilitate consistent application of the Leaves of Absence rules. Additionally, the Department will require employees to execute an affidavit attesting that the injury/illness occurred either on-duty or off-duty and that the injury/illness did not result from their own negligence or culpable indiscretion.

**Finding No. 2:** The 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.

**Response No. 2:** The Administration agrees and will propose amendments to the Red Book to clarify the rules regarding Leaves of Absence and to comply with court cases interpreting state law.

**Finding No. 3:** EBCFD classifies injuries/illnesses as on-duty/off-duty based on the outcome of a workers' compensation claim. Using a workers' compensation claim determination is not appropriate to determine whether an employee's illness or injury was or was not brought about by his own negligence or culpable indiscretion because State law and workers' compensation laws do not use the same criteria to award benefits.

**Response No. 3:** The Department will require employees to execute an affidavit attesting that the injury/illness did not result from their own negligence or culpable indiscretion.

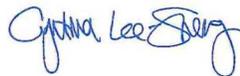
**Finding No. 4:** EBCFD did not comply with established internal controls required in the Red Book, nor did it design or implement effective internal controls over granting and using FODI leave.

**Response No. 4:** The Administration acknowledges that the Department has not adhered to all the rules regarding Leaves of Absence as set forth in the Red Book. The Red Book rules present many challenges with respect to sick leave documentation and balancing state law with firefighters' rights. The Administration will develop the proper forms to facilitate consistent application of the Leaves of Absence rules.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng  
Parish President

cc: Mr. Steve LaChute, Chief Operating Officer  
Ms. Cherreen Gegenheimer, Deputy Chief Operating Officer  
Honorable Jennifer Van Vrancken, Councilwoman at Large, Div. A  
Honorable Scott Walker, Councilman at Large, Div. B  
Honorable Timothy P. Kerner, Jr., Councilman, Dist. 1  
Honorable Deano Bonano, Councilman, Dist. 2  
Honorable Byron Lee, Councilman, Dist. 3  
Honorable Arita Bohannon, Councilwoman, Dist. 4  
Honorable Hans Liljeberg, Councilman, Dist. 5  
Charles M. Hudson, Fire Chief-EBCFD

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