



# 2025 ANNUAL WORK PLAN OVERVIEW

August 30, 2024

According to Parish ordinance, the Jefferson Parish Office of Inspector General (JPOIG) must present an annual work plan for the next calendar year by September 1st. The plan should include:

- Risk assessment criteria used in establishing the work plan;
- A schedule of projects and anticipated completion dates; and
- Quality assurance procedures planned for implementation.

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



## AUDIT PROJECTS

### 2024 Ongoing Audits

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

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

### 2025 Planned Audits

#### East Bank Consolidated Fire Department

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

#### Hospital Service District No. 1

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

#### Procurement & Contracting

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

## EVALUATION AND INSPECTION PROJECTS

### 2024 Ongoing Evaluations and Inspections

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

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

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

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

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

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

### 2025 Planned Evaluations and Inspections

#### Personnel - Testing Procedures

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

#### Monitoring Council Discretionary Funds

A transparency initiative to capture Council discretionary spending.

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2025

# ANNUAL WORK PLAN



**Jefferson Parish  
Office of Inspector General**

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# MESSAGE FROM INSPECTOR GENERAL

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



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

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

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

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

Warm regards,

A handwritten signature in black ink, appearing to read "Kim Raines Chatelain". The signature is fluid and cursive, written over a light background.

Kim Raines Chatelain

# INTRODUCTION

The Jefferson Parish Office of Inspector General (JPOIG) provides independent oversight and increased accountability of Jefferson Parish (Parish) government, its departments, agencies, special districts, and entities receiving funds through the Parish. The JPOIG's vision is to be a resource, a motivation, and an agent for positive, achievable, and sustainable change within Parish government.

By September 1st of each year, the JPOIG is required by Parish ordinance to present an annual work plan for the upcoming calendar year. The plan must include:

- Risk assessment criteria used in establishing the work plan;
- A schedule of projects and anticipated completion dates; and
- Quality assurance procedures planned for implementation.

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



# OUR RESPONSIBILITY

Our office was established by the Parish Charter §4.09. It provides that the JPOIG shall provide a full-time program of investigations, audits, inspections, and performance reviews to assist in improving operations and deterring and identifying fraud, waste, abuse, and illegal acts in Parish government and to provide increased accountability to preserve the public trust. It also provides that the Inspector General shall receive the proceeds of a special tax levied and approved by the citizens.

The Parish Council created the Inspector General Special Services District for the purpose of funding an office of inspector general and an ethics and compliance commission. In October 2011, the citizens voted to approve one-half (1/2) mills for ten (10) years (i.e. 2011-2021). In November 2020, the citizens voted to renew this millage for another ten (10) years (i.e. 2022-2032). The JPOIG shares this funding source with the Jefferson Parish Ethics and Compliance Commission (JPECC). In 2025, this funding source has a projected revenue of \$1.5 million.

Our specific responsibilities and duties are established by ordinance. The Jefferson Parish Code of Ordinances (JPCO) §2-155.10 requires the JPOIG to initiate and conduct audits, investigations, inspections, and performance reviews to conform to the Principles and Standards for Offices of Inspectors General (Green Book) promulgated by the Association of Inspectors General. These standards require us to plan, conduct fieldwork, and report on findings and recommendations.

Parish ordinance also requires the JPOIG to provide individuals and organizations who are the subject of a finding or recommendation the opportunity to comment and respond before the report is published:

- Parish officials and agencies, to include the Parish President and Council, are given thirty (30) working days, (i.e. forty-two (42) calendar days) to comment.
- After this time, individuals or organizations outside of Parish government, such as a private business providing services to the Parish, are given twenty (20) working days (i.e. twenty-eight (28) calendar days) to comment.

This means that JPOIG reports are published approximately one and one-half (1 1/2) to two and one-half (2 1/2) months after the report is drafted. Other factors, such as holidays, may lengthen this period. JPOIG reports are published online at [www.jpoig.net](http://www.jpoig.net).

# OUR ORGANIZATION

Our organization is lean because resources are limited, but we remain nimble to ensure that we are poised to respond to emerging issues. The JPOIG's diverse team of oversight professionals provides full-time programs of investigations, audits, evaluations, and performance reviews across several functional units.

The **Inspector General** provides leadership, policy direction, and a voice for the office. The Inspector General also provides supervision and oversight for all projects undertaken by the office.

**Audits** fall under the leadership and supervision of the Deputy Inspector General - Audit. The office conducts independent performance audits utilizing substantive testing. Audits seek to determine if government is receiving fair value for what it has paid and to assess internal controls, or the "why" factor, when government is not. The primary purpose of Audits is to prevent fraud, waste, and abuse by identifying opportunities to strengthen internal controls.

**Investigations** fall under the leadership and supervision of the Deputy Inspector General - Investigations. The office conducts and coordinates fraud, waste, and abuse investigations. Investigations focus on individual actions by Parish employees, Parish officials, and individuals doing business with the Parish. They may be conducted solely by the JPOIG staff or jointly with other local, state, and federal agencies. Investigative activities can result in regulatory, criminal prosecution, or other administrative actions. The primary purpose of Investigations is to detect fraud, waste, and abuse by identifying bad actors.

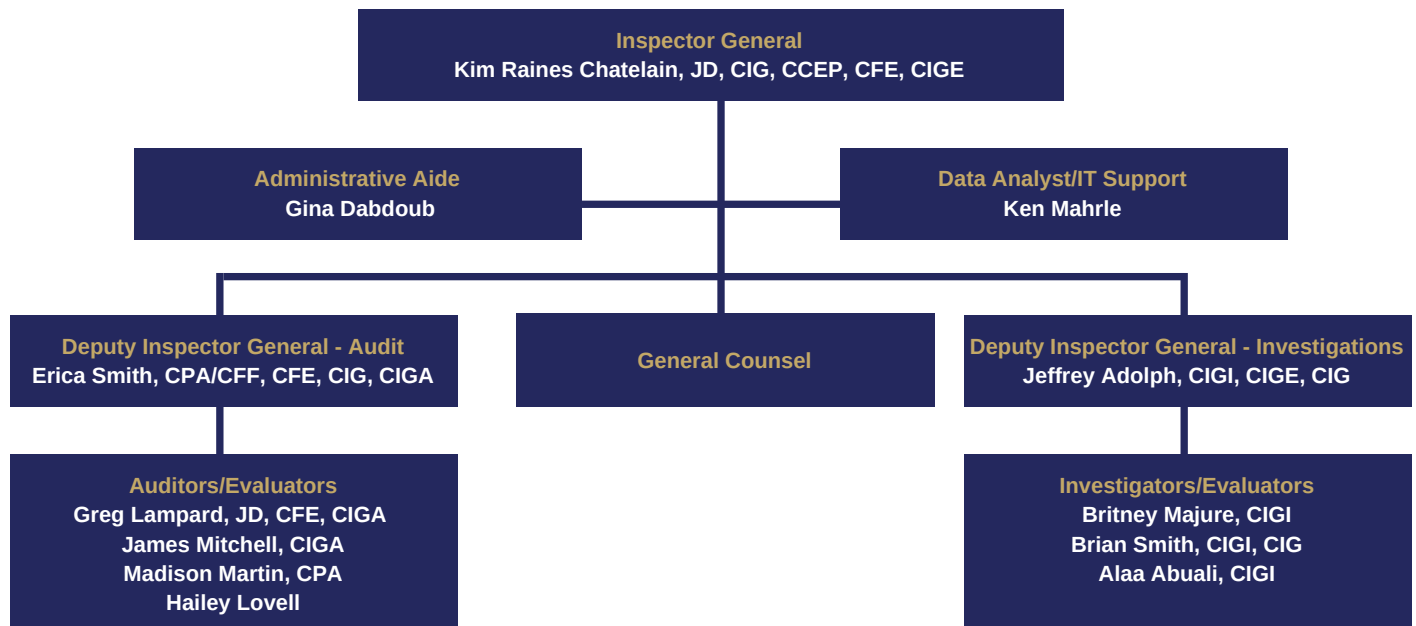


# OUR ORGANIZATION

**Evaluations** fall under the shared leadership and supervision of both Deputy Inspector Generals. The office conducts evaluations of Parish programs and operations. Evaluations focus on identifying opportunities to improve efficiency and effectiveness of Parish operations.

**Legal** counsel falls under the supervision of the Inspector General and is provided by outside counsel. Legal counsel advises on issues arising during audits, investigations, and evaluations. Legal also supports quality assurance measures by ensuring reports are objective and conclusions are legally and factually supported.

**Administration** falls under the shared supervision of the Inspector General and the Ethics and Compliance Commission. The Administrative Aide is responsible for human resources, procurement, and budget actions and activities. The IT Specialist is responsible for managing websites, supervising technology contracts and purchases, and supporting operations.



# RISK ASSESSMENT

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

## Process Overview

Step  
**1**

**Understand the Risk Universe.** The risk universe was defined to be 150 departments and functions within Parish government. The universe was developed using the Parish's 2024 Annual Budget book.

Step  
**2**

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

Step  
**3**

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

Step  
**4**

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

Step  
**5**

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

Step  
**6**

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

# RISK ASSESSMENT

## Risk Criteria

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

### *Fraud Risks*

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

### *Operational Risks*

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

# RISK ASSESSMENT

## Assess Risk and Risk Interactions

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

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

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

### General Revenue

- Parish Council
- Parish President
- Property Maintenance

### Other Parish Entities

- District Courts
- Parish Courts and Constables

### Special Revenue - Culture & Health

- Playgrounds
- Lafreniere Park
- Animal Shelter

### Internal Services

- Central Garage
- Electronic Information
- Engineering

### Grants

- US Dept. of Federal Transit
- US Dept. of Housing and Urban Development

### Special Revenue - Council Districts Discretionary

- Off-Track Betting
- Tourism
- Riverboat Gaming

### Special Revenue - Public Safety

- EB Consolidated Fire
- Fire Districts
- Juvenile Services

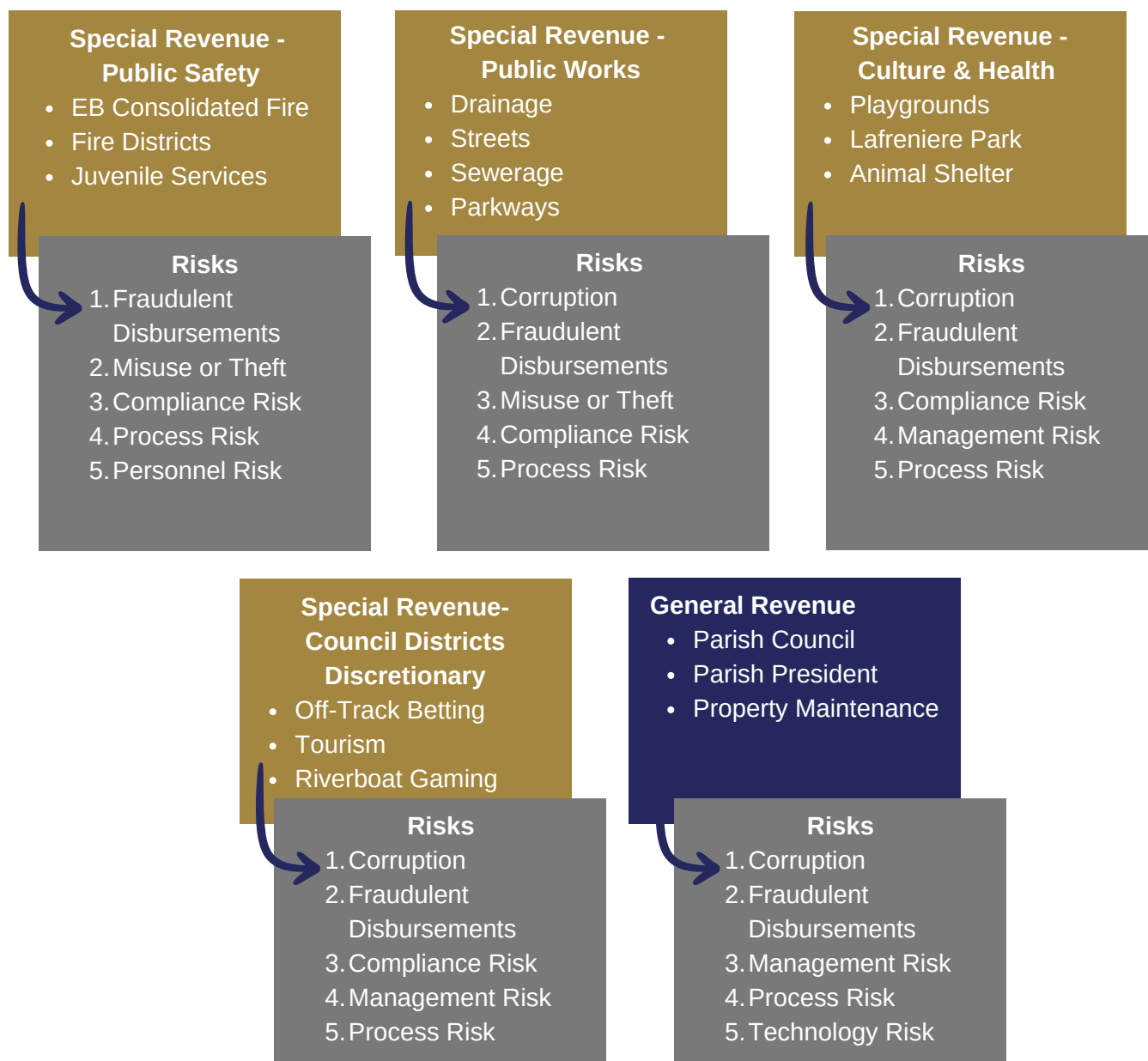
### Special Revenue - Public Works

- Drainage
- Streets
- Sewerage
- Parkways

# RISK ASSESSMENT

## Assess Risk and Risk Interactions

JPOIG used professional judgment based upon research and understanding of Parish government to identify the top five risk criteria for each category. The criteria for risks were determined by the type of revenue, operations, organizational position, previous investigations/audits, and complaints. Departments and/or functions were scored against risk criteria. Scores were added, and high risk areas were identified.



# RISK ASSESSMENT

## Risk Assessment Results

The risk assessment process identified these high-risk areas:

### 1. East Bank Consolidated Fire Services

East Bank Consolidated Fire Department is responsible for providing fire rescue, suppression, and prevention. It also provides Parish-wide arson investigations, response, and fire dispatching for all of Jefferson Parish. In 2024, it had a \$53.6 million adopted budget and reported 282 positions.

### 2. Personnel Department

The Personnel Department is responsible for the personnel functions, including policies, rules, job classifications, administration, recruitment, employment, applicant certification, and employee appeals for positions in the Parish Classified Service. In 2024, it had a \$2.1 million adopted budget and reported 21 positions.

### 3. Purchasing Department

The Purchasing Department provides central procurement services for all Parish departments' requests for services, equipment, supplies, and public works projects. In 2024, it had a \$1.4 million adopted budget and reported 15 positions.

### 4. Building Permits Department

The Building Permits Department (formerly known as Inspection and Code Enforcement) issues building, electrical, mechanical, gas, and plumbing permits. It ensures compliance with laws pertaining to structural development for the overall safety of citizens and visitors. In 2024, it had a \$7.1 million adopted budget and reported 88 positions.

### 5. Consolidated Recreation (Department)

The Recreation Department operates community centers, parks, Bucktown Marina, and Bonnabel Boat Launch. It promotes athletics and provides activities to fit leisure needs of citizens. In 2024, it had a \$39.3 million adopted budget and reported 321 positions.



JPOIG relies upon professional judgment to select and plan projects based upon:

- risk assessment results;
- staff expertise; and
- available funding.

Resources do not allow audits or evaluations of all high risk areas.



# AUDIT PROJECTS

## 2024 Ongoing Audits

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

Estimated completion date of 12/31/2024.

An audit to examine the nature and extent of sick leave usage to determine if it is used appropriately and taken in accordance with laws and regulations.



## 2025 Planned Audits

### East Bank Consolidated Fire Department (Secondary Employment)

Estimated completion date of 12/31/2025.

An audit to examine the nature and extent of secondary employment among firefighters to determine whether secondary employment is appropriately disclosed, reviewed, approved, and monitored in accordance with laws and regulations.

### Hospital Service District No. 1 (Use of Funds)

Estimated completion date of 12/31/2025.

An audit to determine whether proceeds derived from lease of WJMC are expended by the Parish in compliance with applicable laws and regulations.

### Procurement & Contracting

Estimated completion date of 12/31/2025.

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

# EVALUATION AND INSPECTION PROJECTS

## 2024 Ongoing Evaluations and Inspections

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

Estimated completion date of 12/31/2024.

An evaluation to determine whether capital improvements were made to West Jefferson Medical Center (WJMC) in accordance with the terms of the contract.

### Third-Party Inspections #2023-0009

Estimated completion date of 12/31/2024.

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

### Personnel - Hiring Practices #2022-0020

Estimated completion date of 12/31/2024.

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



## 2025 Planned Evaluations and Inspections

### Personnel - Testing Procedures

Estimated completion date of 12/31/2025.

An evaluation of department's testing procedures to determine whether testing procedures are appropriately designed to test needed qualifications for job candidates.

### Monitoring Council Discretionary Funds

Estimated completion date (ongoing)

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

# INVESTIGATIONS

The confidential nature of ongoing, active, or anticipated investigations precludes these activities from being included in a work plan.

Throughout the year, the JPOIG allocates resources to assess information received from sources internal and external to Parish government for further action or referral to the appropriate agency. Resources are also allocated to commence and conclude investigations, including joint investigations with other enforcement agencies.



**Report Fraud,  
Waste, or  
Abuse**

Hotline: (504) 528-4444

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

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

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



# QUALITY ASSURANCE

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

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

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

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

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

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

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

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



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