

Report of Identified Costs through 03/31/2026

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
<b>2013-00000003</b>										
2013-00000003	Exempt Employees Overtime Audit	Finding #01: Exempt employees being paid for overtime. Employees classified as "Exempt" are receiving overtime pay, stand-by pay and call-out pay in an inconsistent manner.	\$1,493,129							
2013-00000003	Exempt Employees Overtime Audit	Finding #02: Employees are paid for time not worked. Employees paid for time not worked due to time rounding procedures or call-out and stand-by pursuant to Personnel Rules.								
2013-00000003	Exempt Employees Overtime Audit	Finding #03: Excessive use of stand-by increases Parish payroll when staff are routinely not needed. Employees are being paid for stand-by when there are sufficient staff on duty to address foreseeable needs.								
2013-00000003	Exempt Employees Overtime Audit	Finding #04: "FLSA Pay" increases overtime expense. The Parish practice of paying stand-by results in escalation of the regular rate of pay under FLSA in situations where employees also work either overtime or are called-out during the same work week (i.e., "FLSA Pay").	\$329,492							
			<b>\$1,822,621</b>							
<b>2013-00000013</b>										
2013-00000013	Jefferson Parish Leased Property	Finding #01: Lost Revenue - Zero-Dollar Leases. The Jefferson Parish Employees Federal Credit Union (Credit Union) has branch offices in the Yenni Building, the General Government Building, and the Odom Building; all of which are rent-free. Additionally, the credit union offices do not pay a pro-rata share of janitorial costs to the Parish. According to the cooperative endeavor agreement, Section IV. Consideration: "The PARISH OF JEFFERSON does hereby provide the aforementioned space to the JEFFERSON PARISH EMPLOYEES FEDERAL CREDIT UNION for its use in consideration of providing benefits to the Jefferson Parish employees, their families, and the public." Additionally, the Parish provides office space rent-free to the Justice of the Peace (JOP) in four locations throughout the Parish.							\$211,526	
2013-00000013	Jefferson Parish Leased Property	Finding #02: Lack of Inflationary Adjustments. The Parish's current commercial lease agreements, averaging 7 years and ranging up to 25 years, do not contain an inflationary adjustment clause.	\$50,795							















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



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







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

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

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

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

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<b>2015-00000002</b>										
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #01: Marrero-Ragusa Volunteer Fire Company spent approximately \$42,936 on groceries and restaurant meals related to (1) Board meetings. (2) For the on-duty shift for training and fire prevention meetings (3) Gold outing meetings.					\$42,936			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #02: Marrero-Ragusa Volunteer Fire Company spent \$4,969 reimbursing employees for personal expenses. These reimbursements appear to be a benefit to the Marrero-Ragusa Volunteer Fire Company's employees and could be taxable. The Marrero-Ragusa Volunteer Fire Company has Blue Cross Blue Shield insurance for full-time, paid employees. As a part of their health insurance policy, the employees' and their dependents had a \$100 deductible for prescriptions. Employees would pay for their prescription, obtain a receipt from the store, and then give the receipt to the administrative assistant for reimbursement.					\$4,969			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #03: The Marrero-Ragusa Volunteer Fire Company gave each of its employees a \$50 gift certificate each November.					\$4,000			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #04: The Marrero-Ragusa Volunteer Fire Company purchases flowers out of their general fund account for people who are sick or have passed away. Flower purchases have been made for both employees and non-employees.					\$593			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #05: Late fees have been charged to the Marrero-Ragusa Volunteer Fire Company for payments to Atmos, Entergy, Jefferson Parish Water Department, Sam's Club, and others.					\$2,929			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #06: The Marrero-Ragusa Volunteer Fire Company does not keep a current and accurate inventory of its equipment. They rely on the inventory prepared by their auditing firm. As of 12/31/2014, the value of all buildings and equipment, net of depreciation, was \$603,520.					\$603,520			
2015-000000002	Marrero-Ragusa Volunteer Fire Company No. 3	Finding #07: Lack of accountability for fuel purchases using Fuelman. When fuel is purchased, employees are either not entering the vehicle's correct mileage or else they do not enter any mileage at all.					\$73,279			

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

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



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					\$2,237,469		\$85,060			
<b>2015-00000008</b>										
2015-00000008	Exempt Employee Overtime	Finding #01: Exempt employees being paid for overtime. Employees classified as "Exempt" are receiving overtime pay, stand-by pay and call-out pay in an inconsistent manner.	\$1,478,645							
2015-00000008	Exempt Employee Overtime	Finding #02: Employees are paid for time not worked. Employees paid for time not worked due to time rounding procedures or call-out and stand-by pursuant to Personnel Rules.								
2015-00000008	Exempt Employee Overtime	Finding #03: Excessive use of stand-by increases Parish payroll. Under the Personnel Rules, a supervisor cannot take any employment of disciplinary action against an employee who fails to respond to a call-out unless the employee is receiving stand-by pay. The practical consequence is pay for hours not worked.								
2015-00000008	Exempt Employee Overtime	Finding #04: "FLSA Pay" increases overtime expense. Standby-by necessitates the additional application of FLSA pay. The Parish practice of paying stand-by results in escalation of the regular rate of pay in situations where employees also work either overtime or are called-out during the same work week (i.e., "FLSA Pay").								
			\$1,478,645							
<b>2016-00000006</b>										
2016-00000006	Security Services Contracting in 2015	Finding #01: Method of Procurement violated Parish Ordinances.					\$794,125			
2016-00000006	Security Services Contracting in 2015	Finding #02: Significant deficiencies in controls over the payment process.								
2016-00000006	Security Services Contracting in 2015	Finding #03: Significant deficiencies in controls over the RFP and contracting process.								
2016-00000006	Security Services Contracting in 2015	Finding #04: Significant deficiencies in controls over requirements in the contracting.								
							\$794,125			
<b>2016-00000013</b>										

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



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2016-000000021	Jefferson Parish Finance Authority	Finding #05: Excessive Trustee Per Diem Payments. The Jefferson Parish Finance Authority Board authorizes its members to be paid \$150.00 each for weekly Board meetings which average 32 minutes. Board members receive additional per diems for attending committee meetings, conferences and luncheons. There are eight (8) Board members.						\$106,350		
2016-000000021	Jefferson Parish Finance Authority	Finding #06: Travel Expenses. Jefferson Parish Finance Authority expended \$9,900 and \$8,600 for calendar years 2015 and 2016, respectively, for travel related expenses. The JPOIG identified \$911 in questionable travel expenses for FY 2016 below: <ul style="list-style-type: none"> <li>• \$72 in baggage fees charged to the Jefferson Parish Finance Authority AMEX card that were for personal travel of the Executive Director and his wife;</li> <li>• \$40 in AMEX charges for travel expenses that did not have supporting receipts;</li> <li>• \$325 in Board member travel cancellation fees;</li> <li>• \$75 in early airline check-in fees; and</li> <li>• \$399 for in-state car rental expenses for the Executive Director.</li> </ul>					\$911			
2016-000000021	Jefferson Parish Finance Authority	Finding #07: Professional Service Fees. The Jefferson Parish Finance Authority expended approximately \$555,000 for professional services in fiscal years 2015 and 2016. The Jefferson Parish Finance Authority: <ul style="list-style-type: none"> <li>• Did not engage in efforts to utilize bidding to control costs;</li> <li>• Failed to execute contracts with all retained professionals; and</li> <li>• Failed to require detailed invoicing.</li> </ul>			\$550,000					

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2016-000000021	Jefferson Parish Finance Authority	<p>Finding #08: Premium Pricing to Borrowers-SMAP. The Jefferson Parish Finance Authority advertises the Southern Mortgage Assistance Program (SMAP) as a grant program (that does not have to be re-paid) which provides qualified borrowers with down-payment assistance to purchase a home. The program operates to produce the following results:</p> <ul style="list-style-type: none"> <li>• All grants are reimbursed to the Jefferson Parish Finance Authority when the loan is sold to the marketplace.</li> <li>• All borrowers pay a premium interest rate over the life of the loan.</li> <li>• Borrowers selecting the 4% down-payment assistance grant also pay additional fees over the life of the loan which benefits the Jefferson Parish Finance Authority.</li> </ul>								
2016-000000021	Jefferson Parish Finance Authority	<p>Finding #09: Overpaid Home Investment Partnership Program Fund Service Fees. The Jefferson Parish Finance Authority retained a total of \$6,843 in questioned Federal Home Investment Partnership Program funds, as follows:</p> <ul style="list-style-type: none"> <li>• \$1,843 in staff time was not supported.</li> <li>• \$5,000 was paid to the General Counsel who was engaged via a separate monthly retainer.</li> </ul>					\$6,843			
2016-000000021	Jefferson Parish Finance Authority	<p>Finding #10: Agency Financial Position and Future Sustainability. The Jefferson Parish Finance Authority's Board approved budget for 2017 only covers the operations fund and contained a planned deficit of (\$291,560). This has been the case for the three most recent years. Jefferson Parish Finance Authority's actual revenue exceeded that budgeted, however, deficits still remained of (\$163,622) and (\$222,780) for calendar years 2015 and 2016.</p>								
2016-000000021	Jefferson Parish Finance Authority	<p>Finding #11: Questionable Operating Transfers. The Jefferson Parish Finance Authority transferred \$1.397 million, residual funds related to a bond sale, during fiscal year 2016 to augment operating revenues of the Jefferson Parish Finance Authority. These funds were moved from a restricted fund to an unrestricted operating fund without any approval from the Jefferson Parish Finance Authority Board.</p>					\$1,397,000			

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



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

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

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
<b>2017-00000027</b>										
2017-00000027	Security Services Contracting	<p>Finding #01: Inefficient/Inadequate Contract Model (Computer Services Contract and Security Services Contract). The Parish Council approved the Computer Services Contract with the Contractor, New Era. The Computer Services Contract failed to:</p> <ol style="list-style-type: none"> <li>1. Establish limits or criteria for security equipment and materials.</li> <li>2. Establish rates for labor and materials,</li> <li>3. Establish any invoicing, billing and payment requirements.</li> </ol> <p>The Parish Council approved the Security Services Contract with the Contractor, New Era. The Security Services Contract failed to:</p> <ol style="list-style-type: none"> <li>1. Establish dynamic pricing for security equipment and materials in the technology sector that routinely sees price reductions and new model availability.</li> <li>2. Establish invoicing and billing requirements necessary to validate work performed by job.</li> </ol>								
2017-00000027	Security Services Contracting	<p>Finding #02: Lack of Adequate Contract Oversight (Computer Services Contract and Security Services Contract). The Parish does not effectively utilize existing controls to ensure that vendors do not exceed established contract sub-cap limits.</p>					\$2,406,738			
2017-00000027	Security Services Contracting	<p>Finding #03: Inadequate Support for Invoices - Labor (Computer Services Contract and Security Services Contract). Vector Electric and Controls Solutions, Inc., the Subcontractor, did not provide the job cost data to New Era, the Contractor, and the Contractor did not request any support for Subcontractor invoices. Rather, the Contractor invoiced the Parish based upon the Subcontractor's invoices, plus an upcharge. Contractor was required to "maintain adequate books of account with respect to its services, in accordance with generally accepted accounting principles (GAAP)". The Parish paid the contractor \$1,131,578 in labor costs across both contracts without adequate support for hours worked and labor rates charged.</p>					\$1,131,578			



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















JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2019-000000003	Office of Fire Services	Finding #04: Deficiencies Noted in External Audit Reports. The JPOIG reviewed the publicly available, external annual audit reports for 2017 and 2018 for all volunteer fire companies. The Finance Department confirmed receipt of the current annual external audit reports from the volunteer fire companies. However, the Office of Fire Services did not collect or review the volunteer fire companies' annual external audit reports. A significant number (12 of 13) of the external audit reports noted one or more operational and internal control deficiencies, which were not addressed nor remedied.								
2019-000000003	Office of Fire Services	Finding #05: Ordinance and Budget Misalignment. The JPOIG review of budgets for the Office of Fire Services, the East Bank Consolidated Fire Department, and the 7 districts overseeing the volunteer fire companies revealed: <ul style="list-style-type: none"> <li>• The Fire Districts which fund the volunteer fire companies do not contribute to the Office of Fire Services budget;</li> <li>• The Hazardous Materials Division revenue and expenses are contained within the East Bank Consolidated Fire Department's budget, while the operations and administration is assigned to Office of Fire Services;</li> <li>• The salaries for the key management and staff are split between Office of Fire Services and the East Bank Consolidated Fire Department;</li> <li>• Training center staff costs are split between Office of Fire Services and the East Bank Consolidated Fire Department;</li> <li>• The enabling ordinance establishes the Office of Fire Services and its positions as a stand-alone department, which implies that the department would have its own salary budget, with Administrative salaries being fully reflective of total cost; and</li> <li>• The Office of Fire Services is organized and budgeted as a General Fund Department, when the nature of its operation lends itself to a Special Revenue Fund designation.</li> </ul>								
<b>2019-000000004</b>										

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

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2019-000000004	Jefferson Parish Council District Improvement/Assistance Funds	Finding #05: Questioned Costs due to Lack of Sufficient Supporting Documentation. Of the 67 transactions reviewed, 61 lacked sufficient supporting documentation to ensure that the CDIA funds paid to other entities was spent as authorized, which consisted of 28 IGAs and 33 CEAs. The initial total of these questioned costs amounted to \$3,217,861 or 97% of dollars expended. At the JPOIG's request, the Finance Department sent follow-up emails to the vendors requesting the missing supporting documentation to resolve the questionable transactions. Some additional documentation was received; however, 47 transactions still remained unsupported. The JPOIG then directly requested supporting documentation from the top 10 external third parties who received majority of the funds from the 47 transactions and obtained documentation for 28 transactions. The final amount of questioned costs after this effort totaled \$391,403 or 11.8% of funds expended.					\$391,403			
2019-000000004	Jefferson Parish Council District Improvement/Assistance Funds	Observation #01: During the JPOIG's review of the ordinances, resolutions, and contracts for the 67 IGA/CEA expenditures, the JPOIG noted some instances of contractual noncompliance. These instances include: <ul style="list-style-type: none"> <li>• Payment in excess of the contract limitation of \$500; and</li> <li>• A duplicate payment for an invoice in the amount of \$5,280.</li> </ul> Additionally, in 18 instances, the reimbursement requests were made outside of the designated contract time limitations.					\$5,780			
							<b>\$618,703</b>			
<b>2019-000000011</b>										
2019-000000011	Personnel Department - Determination of Eligibility	Finding #01: The Personnel Department failed to verify an applicant's claimed education and certified the applicant as eligible who did not meet minimum qualifications.				\$78,479				
2019-000000011	Personnel Department - Determination of Eligibility	Finding #02: The Personnel Department failed to verify work experience and certified applicant who did not meet minimum qualifications.								
						<b>\$78,479</b>				



JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #03: The JPOIG tested 52 payroll transactions for accuracy and proper compliance with Department of Labor Laws and the Herbert Wallace Memorial Volunteer Fire Company's own documented payroll policy and procedure. 14 exceptions were identified during testing. Gross pay transactions with exceptions totaled \$62,022 which represents 32% of the total gross pay processed in the six month testing period. 1. Federal and State Taxes were not always withheld; 2. The hours on the timesheet were summarized incorrectly; 3. Training hours worked were not included in overtime hours; 4. State Pay Overtime was calculated incorrectly; and 5. The employee was not paid for all hours recorded on the timesheet.					\$62,022			
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #04: The JPOIG tested 25 fuel invoices presented by the fire company's vendor, Fuelman. After reviewing the fuel reports, 12 instances of exceptions were noted. Ten (10) exceptions for inaccurate mileage entered at the time of fuel purchase, one (1) exception was for an improper fuel type purchased, and one (1) exception was due to missing weekly fueling receipts. Total questioned costs for fuel amounts are \$2,075 which represents 81% of fuel costs tested for the period under audit. The exceptions recurred amongst four employees, one of which was the Fire Chief.			\$2,075					
2020-000000038	Herbert Wallace Memorial Volunteer Fire Company	Finding #05: The Office of Fire Services has prepared a compliance report on the Herbert Wallace Memorial Volunteer Fire Company as follows: <ul style="list-style-type: none"> <li>o The third quarter 2020 financial report has not been submitted to Office of Fire Services, which was due on October 15, 2020.</li> <li>o The annual audit for 2019 has not been submitted to Office of Fire Services, which was due after the close of the 2019 fiscal year.</li> <li>o The current inventory report has not been submitted to Office of Fire Services.</li> </ul> The JPOIG also noted that the Herbert Wallace Memorial Volunteer Fire Company was not in good standing with the Louisiana Secretary of State, which is a requirement of the Parish contract.			\$330,346					

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

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Finding #01: 12 of the 13 VFCs did not have policies and procedures in place, as permitted or required by state law, to test and identify substance use or abuse among fire persons. Additionally, 6 out of 13 policies did not address the use of medication while on duty. This poses a risk of firefighters operating under the influence of drugs.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Finding #02: 10 out of 13 VFCs' policies and procedures did not satisfy state law mandates to support negative employment action because policies did not incorporate SAMHSA guidelines and/or require use of certified laboratories and review by a Medical Review Officer.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Finding #03: 10 out of 13 VFCs did not conduct drug testing in a manner compliant with state laws and incorporated regulations, which could lead to liability issues for the VFCs and the Parish.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Positive Finding #01: EBCFD is governed by Personnel Rules of the East Bank Consolidated Fire Protection Districts (the "Red Book") which incorporate permissible and mandated elements of drug testing under state law. The policies also distinguished between prohibited substances and medications.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Positive Finding #02: EBCFD's Red Book satisfied state law mandates to support negative employment action because rules incorporated use of certified laboratories and Substance Abuse and Mental Health Services Administration (SAMHSA) guidelines to include a review by a Medical Review Officer.								
2021-000000019	Evaluation of JP VFC and EBCFD Drug Policies and Testing	Positive Finding #03: EBCFD implemented drug testing in compliance with the Red Book. EBCFD maintains an adequate rate of random drug testing.								
<b>2021-000000026</b>										

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



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

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



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

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



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

JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
<b>2023-00000006</b>										
2023-00000006	Eastbank Consolidated Fire Department Off-Duty Leave Audit	Finding #1: The EBCFD may have violated state and local laws when it paid \$3,023,579 to fire personnel for off-duty injuries/illnesses. These payments may be gratuitous because EBCFD did not assess negligence or culpable indiscretion to determine if those employees were eligible to receive FODI leave nor did EBCFD require each employee to provide documentation to demonstrate that the injury/illness was not caused by their negligence or culpable indiscretion.					\$3,023,579			
2023-00000006	Eastbank Consolidated Fire Department Off-Duty Leave Audit	Finding #2: Red Book Sick Leave benefit is redundant to and/or not adequately differentiated from State law 52-week leave for illness/injury resulting in cycle of alternating and unlimited leave usage of FODI leave by some employees.								
2023-00000006	Eastbank Consolidated Fire Department Off-Duty Leave Audit	Finding #3: EBCFD may have violated state law because the Red Book distinguishes between off-duty and on-duty sick leave whereas the state law does not, and EBCFD classifies injuries/illnesses as on-duty/off-duty based on the outcome of a worker's compensation claim.								
2023-00000006	Eastbank Consolidated Fire Department Off-Duty Leave Audit	Finding #4: EBCFD did not comply with established internal controls required in the Red Book, nor did it design or implement effective internal controls over granting and using FODI leave.								
							<b>\$3,023,579</b>			
<b>2024-00000001</b>										
2024-00000001	Public Letter to Parish Council - Donating Public Funds and Property, Public Improvements without Public Bid, and Lack of Transparency	Concern #01: In JRI/JFI leases with Port Orleans Brewing entities, the Parish Council is donating public funds and public properties without evidence of receiving equal value, without studies concerning best use and feasibility of project, without competitive bidding, and without transparency and clarity to the public.								
<b>2024-00000002</b>										





JPOIG #	Report Name	Finding, Observation, & Concerns	Avoidable Costs	Fraud	Funds-at-Risk	Potential Economic Loss Prevented	Questioned Costs	Waste - Abuse	Revenues Generated	Recovered
2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #02: The JPOIG raises questions regarding representations made, i.e. "Existing accounting staff are subject matter experts who assist with the implementation," and concerns that the Parish is unable to timely produce an Annual Comprehensive Financial Report for three consecutive year due to the following: 1. Lack of fiscal transparency. 2. Budgeting and Planning Challenges. 3. Risk of Outsourcing. 4. Risk of implementation without documentation. 5. Increased Risk of Fraud, Waste, and Abuse.	\$4,170,538							
2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #03: The JPOIG is concerned that the Parish has failed to comply with federal and state funding mandates which require audited financials as a condition of funding due to the following: 1. Loss of federal funding. 2. Loss of state funding.			\$1,926,572					
2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #04: The JPOIG is concerned that both S&P Global and Moody's has withdrawn the Parish's bond rating due to the following: 1. Future increase in borrowing costs. 2. Loss of market confidence. 3. Limited financing options. 4. Reputational harm.								
2025-000000006	Public Letter to Parish President & Parish Council: Condition of Financial Administration	Concern #05: The JPOIG is concerned that the Parish has failed—and continues to fail—to consider the unanticipated short- and long-term harm resulting from its inability to timely prepare audited financial statements.								
			<b>\$4,170,538</b>		<b>\$1,926,572</b>					
<b>2025-000000008</b>										
2025-000000008	Planning Advisory Board Unqualified Appointments	Finding #01: Councilman Byron Lee (District 3) nominated for appointment unqualified persons for membership to the Planning Advisory Board.								
2025-000000008	Planning Advisory Board Unqualified Appointments	Finding #02: The Parish Council appointed an unqualified person to the Planning Advisory Board.								
			<b>\$ 21,600,990</b>	<b>\$ 5,012</b>	<b>\$ 33,158,528</b>	<b>\$ 78,479</b>	<b>\$ 32,457,169</b>	<b>\$ 1,910,189</b>	<b>\$ 247,277</b>	<b>\$ 6,112</b>