



# About the Findings Tracker

The JPOIG conducts investigations, audits, and evaluations to provide increased accountability and oversight of Parish government and its related entities. These efforts are reflected in public reports which detail the subject matter, methodology, and findings identified. The “Findings Tracker” consists of two separate reports: the “Report of Findings, Observations, and Concerns” and the “Report of Identified Costs.”

## Report of Findings, Observations, and Concerns

The “Report of Findings, Observations, and Concerns” is a cumulative report of all findings, observations, and concerns identified across all public reports and letters. It includes the following information for each finding:

- **Report Name:** This section identifies the name under which the report or letter was published.
- **Finding, Observation, or Concern:** This section describes the conclusions reached or issues identified by the investigation, audit, evaluation, or public letter.
- **Status:** This section identifies the present status of the **finding**, i.e. whether the finding is resolved, partially resolved, or unresolved. There are no statuses associated with observations or concerns.
- **Category:** This section indicates the category of finding, observation, or concern based on the nature of the issue.
- **Report Type:** This section indicates whether the report was published as an audit, investigation, evaluation, or public letter. Audits, investigations, and evaluations are reactive and detective in nature while public letters are primarily proactive and preventative in nature.
- **Report date:** This section indicates the date on which the report was published.

A “finding” is a conclusion reached by the JPOIG which is supported by sufficient and appropriate evidence. An “observation” or “concern” is a preliminary identification of a potential issue, control weakness, area for improvement, or area of concern. Findings, observations, and concerns can be understood based upon the following categories:

- **Abuse:** The finding relates to behavior that is deficient or improper when compared with the behavior of a reasonably prudent person under similar facts and circumstances, to include behavior which is unethical under local or state law.
- **Fraud:** The finding indicates the presence of the elements of civil or criminal fraud, e.g. the misrepresentation or suppression of truth made with the intent to obtain unjust advantage or an unlawful gain.
- **Internal Control Deficiencies:** The finding relates to a deficiency in internal control, e.g. the absence of a policy or procedure.

- **Non-Compliance with Contracts/Grant Agreements:** The finding relates to non-compliance with the terms of a contract or grant agreement.
- **Non-Compliance with Laws/Regulations:** The finding relates to non-compliance with laws/regulations.
- **Positive Finding:** The finding relates to positive aspects of an activity or process noted in the report that demonstrates the person and/or entity complied with laws, policies, or other relevant criteria. Positive findings acknowledge good processes and allow individuals/entities to know what actions they should continue.
- **Waste:** The finding relates to mismanagement, inappropriate actions, or inadequate oversight that results in using or expending resources carelessly, extravagantly, or to no public purpose. Notably, the finding does not pertain to non-compliance with a law, regulation, contract or grant agreement.

Findings communicate on-going risks to the Parish of fraud, waste, or abuse which require corrective action. Findings which are “unresolved” or “partially resolved” are a continuing risk while findings which are “resolved” are not.

## Report of Identified Costs

The “Report of Identified Costs” is a cumulative report of costs associated with each finding, observation, or concern identified across all public reports and public letters. Identified costs can be understood based upon the following categories:

- **At-risk:** Quantifiable sum of money or other assets that **could be** lost, misappropriated, misspent due to significant internal control deficiencies, risk of error, or fraud.
- **Questioned costs:** Expenditure of funds that is questioned because of (1) non-compliance with a law, regulation, contract, or grant agreement; (2) inadequate supporting documentation; or (3) the associated nature of expenditure is unnecessary or unreasonable.
- **Avoidable costs:** Expenditure of funds which **could be or could have been** avoided by more efficient management or if management implemented cost savings recommendations.
- **Waste - Abuse:** The finding relates to mismanagement or inadequate oversight that results in using or expending resources carelessly, extravagantly, or to no public purpose. This finding also relates to behavior that is deficient or improper when compared with the behavior of a reasonably prudent person under similar facts and circumstances, such as unethical behavior under local or state law. Notably, the finding does not pertain to non-compliance with a law, regulation, contract or grant agreement.
- **Fraud:** The loss of funds related to an individual and/or organization engaging in misrepresentation or suppression of the truth with the intent to obtain an unjust advantage or an unlawful gain.
- **Potential economic loss prevented:** Amount of funds **actually** saved because of the implementation of a recommendation or stopping of an action.
- **Recovered:** Amount of lost/stolen funds or assets that the Parish reclaimed or recouped.
- **Revenue generated:** Amount of revenue or cash flow generated by the Parish because of the JPOIG’s report.