



ON THE BALLOT

A Report from the Bureau
of Governmental Research

JEFFERSON PARISH INSPECTOR GENERAL TAX RENEWAL, NOVEMBER 3, 2020

IN BRIEF

Voters in unincorporated areas of Jefferson Parish will decide whether to renew a 0.5-mill property tax dedicated to the Office of Inspector General (OIG) and the Ethics and Compliance Commission (Ethics Commission). If approved, the tax would run for another 10 years, beginning in 2022. The tax would generate \$1.5 million in the first year. Homeowners would pay \$5 annually on each \$100,000 of property value above the homestead exemption.

While the millage is a relatively small part of property tax bills, it is the sole source of revenue for both the OIG and the Ethics Commission. Without it, the entities would soon cease to exist unless Parish leaders found another revenue source. The current tax will expire at the end of 2021.

REPORT HIGHLIGHTS

The purpose of the OIG is to identify and deter fraud, waste, abuse and illegal acts, as well as increase accountability, in Jefferson Parish Government (the Parish). The inspector general leads the office, which operates independently from the Parish.

The Ethics Commission appoints and oversees the inspector general. It also carries out quasi-judicial functions relative to Parish government, such as enforcing ethics rules. The commission consists of five Jefferson Parish residents appointed by the Parish President, based on nominations received from the presidents of local universities and colleges, and confirmed by the Jefferson Parish Council (the Council).

To analyze the proposition, BGR considered four questions that address the efficient and effective use of public resources: (1) Are there compelling reasons to continue funding the ethics entities? (2) Are there better funding options than the proposed tax? (3) Is the tax appropriately sized? (4) Will the tax revenue be well spent? For its analysis, BGR examined the OIG's reports, budgets and other documents, and interviewed supporters and critics of the office.

Are There Compelling Reasons to Continue Funding the Office of Inspector General and the Ethics Commission? A properly functioning and well-funded OIG can support transparency and accountability in Parish government, build public trust and confidence, strengthen the case for businesses to invest and operate in the parish, and discourage corruption. The Ethics Commission can support integrity in Parish government and provide independent oversight of the OIG. In 2011, BGR supported the creation of the OIG and the Ethics Commission and their dedicated funding.

From its inception in 2013 through August 2020, the OIG published three dozen reports that questioned more than \$42 million in Parish expenditures (see chart on next page). Key areas of focus included the

About BGR's *On the Ballot* Series

This report is the latest in BGR's *On the Ballot* series, which provides voters with objective, nonpartisan analysis of significant ballot propositions in the New Orleans metropolitan area. In producing *On the Ballot* reports, BGR recommends positions consistent with its mission of promoting informed public policy and the effective use of public resources for the improvement of local government. *On the Ballot* reports bring to light the strengths and weaknesses of ballot propositions and assess the potential for government expenditures or actions to efficiently achieve beneficial outcomes for citizens.

Parish’s financial management, deficiencies in contracting practices and policies, and accountability for Parish funds paid to outside entities.

Some observers criticize the current inspector general’s performance. They challenge the OIG’s total amount of questioned costs, particularly those related to overtime pay for Parish employees. They also say the OIG missed opportunities to comment on high-priority issues and question the timeliness and relevance of some reports. In addition, they raise concerns about the resources spent by the OIG compared to the cost savings uncovered by the office.

While there may be room for improvement in the OIG’s performance, the proposition is not a referendum on the current inspector general. Rather, in deciding whether to renew the tax, voters must consider the value of the office itself and the Ethics Commission in providing independent oversight of Parish government.

If voters reject the proposition, the Council would likely view this as a mandate to cease operation of the OIG and the Ethics Commission. In the absence of a dedicated funding source, the Parish charter authorizes the Council to abolish the OIG with a two-thirds vote.

Are There Better Funding Options Than the Proposed Tax? The national Association of Inspectors General recommends funding an OIG with a dedicated per-

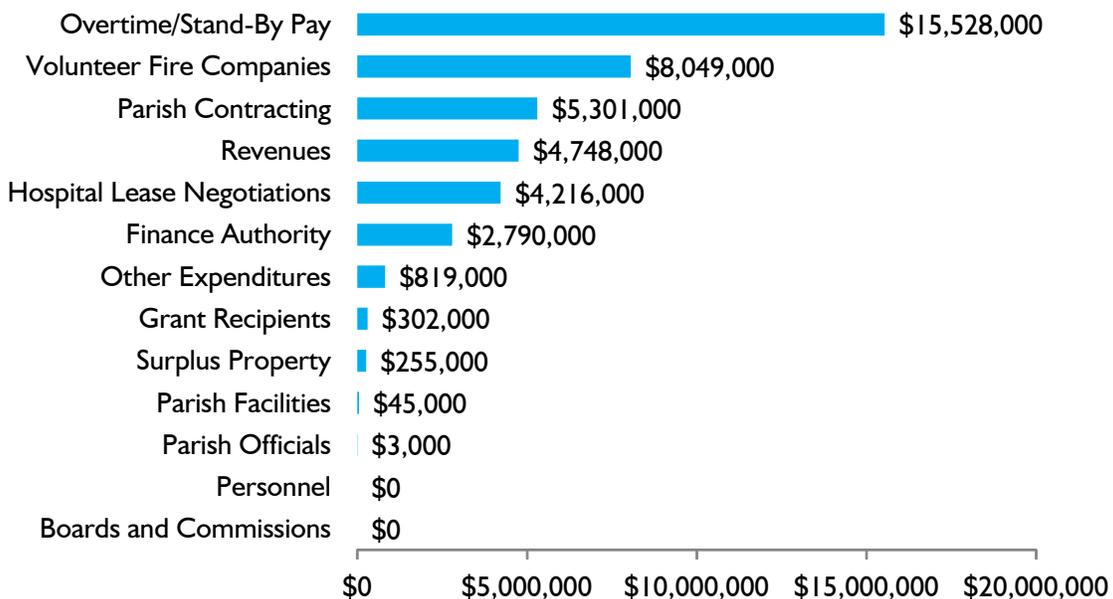
centage of the government’s general fund. Establishing this funding approach in the local government’s charter makes it permanent and ensures an inspector general’s independence by removing control of the OIG’s budget from local officials whom the OIG monitors. The Parish did not pursue this approach when it created the entities, opting instead to fund them in a revenue-neutral way by rededicating an existing tax.

Alternatively, the Council could allocate a portion of the Parish General Fund to the OIG and the Ethics Commission on an annual basis. However, this approach would create an untenable conflict of interest because the Council would control the budget of the OIG, the oversight body charged with auditing and investigating its actions.

By contrast, the 10-year dedicated tax provides essential funding for the OIG and the Ethics Commission and supports their independent oversight.

Is the Tax Appropriately Sized? The OIG receives most of the tax revenue and uses it primarily to cover personnel salaries and benefits for the office’s 10 employees. These costs will total \$1.1 million this year, or 80% of the office’s \$1.4 million budget. Some observers raised concerns about high personnel costs; however, a comparison of salaries shows that Jefferson OIG staff members earn less than their peers in the New Orleans Office of Inspector General.

JEFFERSON OIG QUESTIONED COSTS BY TOPIC, 2013 TO AUGUST 2020



BGR analysis of Jefferson Parish Office of Inspector General’s Recommendation Tracker, August 31, 2020

Fluctuations in the OIG's staffing and workload have resulted in surplus revenue in some years and deficits in others. While the OIG has \$1.1 million in reserve, it is mostly unspent revenue from when the new office was not fully staffed. Voters approved a charter amendment to allow the OIG to retain the unspent revenue, but the office's total reserve cannot exceed what the tax generated in the most recent year. Some observers question the size of the OIG's reserve and say the funds could be used to address more urgent Parish needs. In response, the inspector general says the financial cushion enables the office to meet unexpected costs, such as retaining outside counsel or experts or covering budget shortfalls.

Annual tax revenue is sufficient to fund the OIG's current audit and investigation programs. However, it is insufficient to fund a full-time program of inspection and performance reviews. Such a program, which is a function of the OIG according to the Parish charter, would identify ways in which Parish government can become more efficient and effective. According to the inspector general, the office has not used its reserve to implement the program because it would deplete those funds within two or three years. If voters renew the tax and revenue is sufficient to cover additional personnel costs, the office intends to initiate a limited, single-person inspection and performance review program.

Will the Tax Revenue Be Well Spent? The OIG prioritizes its annual audit work based on a risk assessment and adheres to professional standards for conducting audits and investigations. In holding the OIG accountable, the Ethics Commission meets regularly with the office and receives periodic performance reviews from local citizens and national peers. Thus far, the OIG has received positive reviews from both groups. While

there is no review of the commission itself, the commission says it will seek to establish a process for annual evaluation of its performance.

The ultimate effectiveness of the OIG depends on the responsiveness of Parish officials. The Council, Parish President and other affected entities have no legal obligation to respond to an OIG report. Based on a recommendation tracking system created by the OIG, these parties have responded to the office's reports just 18% of the time from 2013 through August 2020. Obtaining responses from the Council has been particularly problematic because the body lacks a process for its seven members to provide a collective response to the OIG.

The OIG also has no authority to force the Council, Parish President or others to implement any recommendation. The OIG issued 184 recommendations from 2013 through August 2020, directing the bulk of them to the Parish administration and the Council. According to the OIG, corrective actions have been implemented for 77 of the 184 recommendations, or 42%. This reflects the office's struggle to obtain support from previous administrations and a consensus from the full Council. Since taking office in January, the current administration has accepted many of the OIG's recommendations made in the four reports issued through August.

The OIG's recommendation tracking system has elevated public visibility and increased accountability for Parish officials in implementing the office's recommendations. The OIG could enhance the system by clarifying who has the authority to implement a recommendation and recording any corrective action taken. This would give the public a better understanding of the OIG's overall success.

BGR POSITION

FOR. The half-mill property tax provides essential funding for the Jefferson Parish Office of Inspector General and the Ethics Commission. The dedicated tax is the best available funding mechanism to support the entities' independent oversight of Parish government. The Office of Inspector General, which receives most of the tax revenue, follows professional standards and practices in conducting audits and investigations, develops and publishes an annual audit plan, tracks the implementation of recommendations, and undergoes periodic performance reviews. Combined, these measures support the office's potential to spur effective improvements in Parish government.

Room for improvement, however, remains in several areas. The Office of Inspector General should clearly justify to the Ethics Commission its allocation of resources for each project. This would give the public a better understanding of the staff time spent on each report, allowing them to judge whether the return was worth the effort. Further, the office should more clearly report to the public who is responsible for implementing each recommendation and any corrective actions they take. Finally, to increase the potential effectiveness of the OIG's work, the Parish Council should adopt formal processes for the Parish administration and the Council members themselves to respond to an OIG report.

INTRODUCTION

On November 3, voters in unincorporated areas of Jefferson Parish will decide whether to renew a 0.5-mill property tax dedicated to the Office of Inspector General (OIG) and the Ethics and Compliance Commission (Ethics Commission). If voters approve the proposition, the tax would run for another 10 years from 2022 to 2031. The tax would generate \$1.5 million in the first year.

While the millage is a relatively small part of property tax bills, as shown in “The Taxpayer’s Bottom Line” sidebar, it is the sole source of revenue for both the OIG and the Ethics Commission. Without it, the entities would soon cease to exist unless Parish leaders found another revenue source.

If voters reject the November 3 proposition, the OIG and the Ethics Commission could come back to voters with a second request for renewal before the tax expires next year. However, the Jefferson Parish Council (Council) would have to agree to call another election.

The purpose of this report is to help voters make an informed decision on the proposition. The report begins with background and current context. It continues with an analysis grounded in BGR’s mission of promoting the effective use of public resources. The report concludes with BGR’s position on the proposition.

BACKGROUND AND CONTEXT

In 2011, voters responded to a corruption scandal involving several top officials in Jefferson Parish Government (the Parish) by amending the Parish charter to create the OIG and the Ethics Commission.¹ The Council adopted ordinances setting forth the entities’ organizational framework, authority, duties, responsibilities and other functions.² In addition to the charter amendment, voters approved a 10-year, 0.5-mill tax to fund the OIG and the Ethics Commission. Parish officials fully offset the tax by reducing a road lighting tax levied in a similar geographic area.³ According to Parish officials, their commitment to fund the new ethics entities in a revenue-neutral way helped to garner public support.

THE TAXPAYER’S BOTTOM LINE

The Parish will levy the tax at 0.47 mills this year due to a mandatory rollback of the millage rate following the 2020 property reassessment.* Renewal of the tax would restore the 0.5-mill rate beginning in 2022. Homeowners in unincorporated Jefferson would pay \$5 annually on each \$100,000 of property value above the \$75,000 homestead exemption. That is 30 cents more than the current rate.

The tax applies only to properties in unincorporated parts of Jefferson Parish. Property owners in the municipalities of Kenner, Gretna, Harahan, Westwego, Jean Lafitte and Grand Isle do not pay the tax. The OIG’s jurisdiction over municipal governments appears limited to their receipt of Parish funds or property and certain Parish services provided within those municipalities, such as water or drainage.**

* Jefferson Parish Council, Ord. 26054, adopted September 1, 2020.

** According to a Louisiana Attorney General’s opinion, the OIG has limited jurisdiction over other governmental entities that are legally separate from Jefferson Parish Government, such as the municipalities, assessor, school board, district attorney, coroner, clerk of court and sheriff. It can investigate them only to the extent they receive Parish funds or property. Home Rule Charter of Jefferson Parish, Sec. 4.11, and La. Atty. Gen. Op. 10-0165.

Office of Inspector General and Ethics Commission

The purpose of the OIG is to identify and deter fraud, waste, abuse and illegal acts, as well as to increase accountability, in Parish government.⁴ To accomplish this, the charter directs the OIG to “provide a full-time program of investigation, audit, inspections and performance review.”⁵ Generally speaking, investigations focus on alleged wrongdoing, potential violations of laws, rules and policies, and other abuses.⁶ Audits provide accountability for, among other things, the management of public resources, contracts and compliance with internal controls.⁷ Inspections and performance reviews, the third pillar of the program, evaluate the

efficiency and effectiveness of government operations and make recommendations for improvement.⁸ So far, the Jefferson Parish OIG has established only audit and investigation programs. The inspector general told BGR that the office has not conducted inspections and performance reviews due to funding limitations.

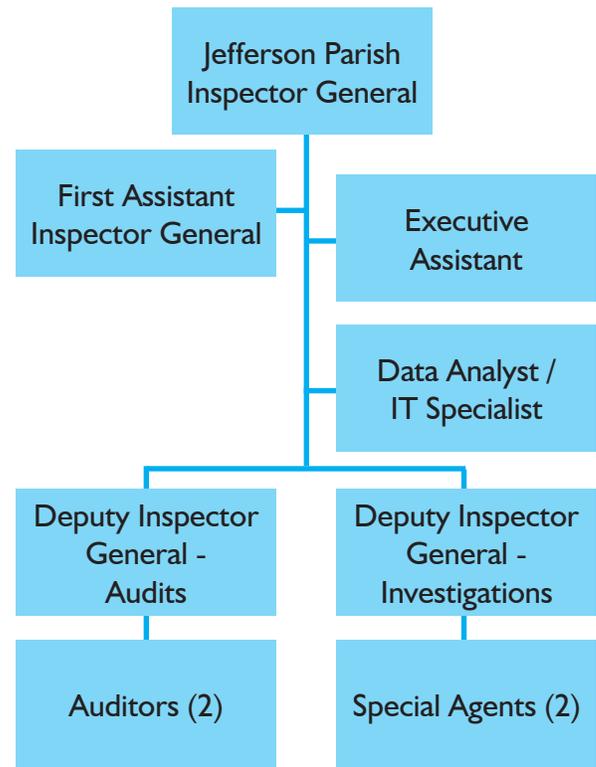
The OIG operates independently from Parish government and has broad investigatory powers, including subpoena authority to compel witness testimony and the production of documents.⁹ The OIG’s audit and investigation programs typically follow a three-phase process.¹⁰ The first phase involves the intake of a complaint or an issue raised by OIG staff. The OIG then conducts a preliminary assessment of the potential impacts on Parish operations and services. This enables the OIG to determine whether to close the matter, refer it to another entity, or move forward with an audit or investigation, which is the third phase.

As shown in Chart A, the OIG currently has 10 full-time employees, including the inspector general, auditors, investigators and administrative personnel.¹¹ The Ethics Commission appoints the inspector general, who hires the rest of the staff.

The Ethics Commission evaluates the inspector general’s performance and can remove the inspector general for cause.¹² In 2018, the Ethics Commission reappointed the current inspector general to a second term, which runs for four years.¹³ In 2019, the Parish Council adopted an ordinance limiting the inspector general to two terms. However, the ordinance does not apply retroactively.¹⁴ This means that when the current inspector general’s term ends in March 2022, the Ethics Commission may reappoint him for a maximum of two more terms.¹⁵

In addition, the Ethics Commission carries out quasi-judicial functions relative to Parish government. It can recommend, administer and enforce ethics rules and standards of conduct for Parish employees, officials and others engaged in the performance of a Parish governmental function. It can also investigate ethics complaints involving Parish employees or elected officials, which can result in a formal hearing and charges.

CHART A: ORGANIZATION OF JEFFERSON PARISH OFFICE OF INSPECTOR GENERAL



Source: Jefferson Parish Office of Inspector General

Further, the commission can issue advisory opinions on matters that fall within its jurisdiction, which it has done only once.¹⁶

The Ethics Commission consists of five Jefferson Parish residents appointed by the Parish President, based on nominations received from the presidents of local universities and colleges, and confirmed by the Council. Commissioners serve staggered five-year terms and are not subject to term limits.¹⁷ There are no specific experience requirements for commissioners. However, they cannot have held an elective or appointed position in any government or political party within two years prior to appointment.¹⁸

Other Oversight of Parish Government

Oversight of Parish government is not left solely to the OIG and the Ethics Commission.¹⁹ The Jefferson Parish Internal Auditor conducts audits of administrative de-

partments and entities that receive Parish funds. It also helps departments find efficiencies and strengthen operational policies and procedures. The internal auditor, like the OIG, must follow generally accepted government auditing standards. Each year, the internal auditor and the OIG review their respective work plans to avoid duplicating their efforts. The internal auditor is appointed by and reports to the Council, with limited reporting to the Parish President for day-to-day office administration.²⁰ The Council created this department following the corruption scandal and then restructured it in 2017.

The Council itself can investigate any department, office, agency, special district or person in service of the Parish.²¹ It also can subpoena witness testimony, administer oaths and gather evidence. Historically, the Council has rarely exercised this authority, and its most recent attempt in 2010 to investigate the Parish government corruption scandal ended when the administrator resigned.²²

Finally, if an audit or investigation uncovers potential criminal misconduct, the oversight entities can refer the matter to appropriate law enforcement agencies. The OIG, for example, coordinates as necessary with the Jefferson Parish Sheriff's Office and federal law enforcement.

ANALYSIS

In general, dedicating a tax to a specific purpose is a common approach in Louisiana. In unincorporated Jefferson Parish, all but 1.31 mills of the total property tax millage are dedicated to specific purposes.²³ But tax dedications can distort a government's budget picture and constrain future budget allocations. This occurs because dedicated tax revenue is unavailable when elected officials want to reallocate public resources among competing needs and respond to new ones.

For this reason, a government asking voters to renew a tax should demonstrate that (1) there are compelling reasons to continue funding the proposed purpose, (2) there are no better funding options than the proposed tax, (3) the tax is appropriately sized, and (4) the tax revenue

will be well spent. This framework derives from BGR's research on government finance and taxation, as well as consultation with government finance experts.

To analyze this proposition, BGR examined the OIG's body of work, its annual reports and audit plans, and performance evaluations of the office. BGR also reviewed the budgets for the OIG and the Ethics Commission and interviewed supporters and critics of the office.

Are There Compelling Reasons to Continue Funding the Office of Inspector General and the Ethics Commission?

Inspectors general are more prominent in federal and state governments than at the city or county level.

The national Association of Inspectors General counts considerably fewer offices serving cities, counties, school districts and other units of local government.²⁴ There are only two local inspectors general in Louisiana, serving Jefferson Parish and the City of New Orleans.²⁵ Creating an office of inspector general largely depends on the performance of local government and the political environment within which it operates.²⁶ As happened in Jefferson, a scandal can galvanize public and political support to establish an office.

Though not all jurisdictions have an OIG, the office can have a positive effect if properly functioning and well-funded. In 2011, BGR supported the creation of the Jefferson OIG, the Ethics Commission and their dedicated funding. BGR found an impressive array of work by offices of inspector general that benefited local governments. Given the size of Jefferson Parish government and the misconduct of a prior administration, BGR concluded that citizens could benefit from an independent watchdog. Further, the Ethics Commission could encourage integrity in Parish government and provide independent oversight of the OIG.²⁷

There are several arguments in favor of voters continuing to fund these entities. They can support transparency and accountability in Parish government, build

There are only two local inspectors general in Louisiana, serving Jefferson Parish and the City of New Orleans.

“**The existence of the OIG can also discourage corruption. Supporters of the office, recalling the scandal that led to its creation, are wary of returning to a Parish government without independent oversight.**”

public trust and confidence, and strengthen the case for businesses to invest and operate in the parish. In addition, continued funding would preserve an avenue for citizens, Parish employees and officials to voice their concerns about possible fraud, waste and abuse in Parish government. In 2019, for example, the OIG received 65 complaints, most of which came from sources outside the office.²⁸

The existence of the OIG can also discourage corruption. Supporters of the office, recalling the scandal that led to its creation, are wary of returning to a Parish government without independent oversight.

Some observers, however, question the necessity of the OIG in light of other safeguards established since the scandal. Specifically, they point to a 2014 voter-approved charter amendment that prohibits the Parish President from engaging in outside employment while holding office, a key factor in the scandal.²⁹

In addition, the Parish revived the internal auditor position. Since July 2017, the current internal auditor has issued 30 reports. A major focus has been improving Parish departments' management of public funds, including implementing cash-free policies to better track spending and prevent theft. The internal auditor has also examined, among other things, the Parish's contract management system, warehouse inventory records for the Department of Public Works, and the operational, financial and security protocols for the animal shelters.³⁰

But the scope of this oversight has limitations. The internal auditor is a single-person department and lacks the OIG's power to subpoena witnesses and documents.³¹ Further, the internal auditor is appointed by, and receives funding from, the Parish Council. As such, the internal auditor cannot provide independent oversight of the Council itself. This is an important role for the OIG because of the Council's ultimate responsibil-

ity for Parish finances and its broad control of Parish contracting.³²

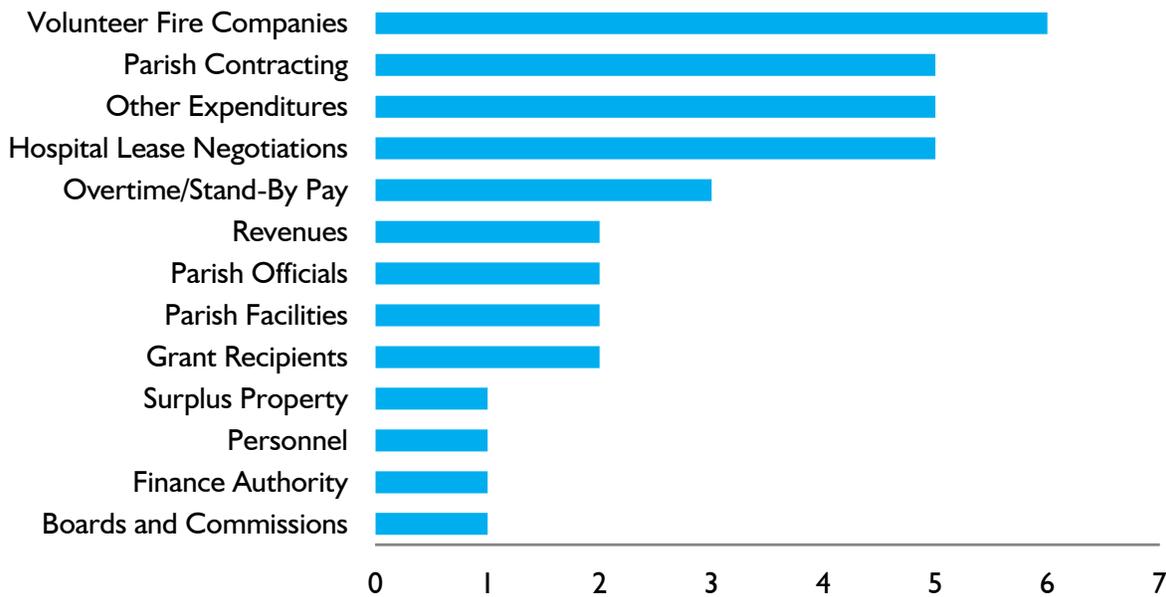
Among those interviewed for this report, BGR found mixed reviews of the OIG's performance. From 2013 through August 2020, the OIG published three dozen audit and investigation reports, summarized in Chart B, as well as several follow-up audits assessing the Parish's implementation of recommendations. Key focuses included the Parish's financial management, deficiencies in contract administration and payment practices, and accountability for Parish funds paid to outside entities, such as volunteer fire companies and nonprofit grant recipients.

The OIG has also monitored and reported on major Parish assets and resources. The OIG, for example, reported on the lease negotiations for West Jefferson Medical Center and East Jefferson General Hospital. The office continued to monitor the subsequent negotiations for the sale of East Jefferson hospital, which voters approved on August 15. The office also tracks the receipt and spending of \$53.1 million received by the Parish from the BP oil spill settlement.³³

According to the OIG's calculations, the office has uncovered more than \$42 million in "questioned costs," i.e., costs for which it found inadequate documentation to support the expenditure.³⁴ Chart C summarizes the questioned costs by report topic, with reports on employee overtime, stand-by and other pay matters accounting for the largest share. The inspector general cautions that not every audit will uncover a large amount of potential cost savings. However, reports on administrative processes and protocols are just as important for improving Parish government and building public trust.

Some observers, however, challenge the OIG's questioned costs. In particular, they cite the office's reports

CHART B: JEFFERSON OIG AUDIT AND INVESTIGATION REPORTS BY TOPIC, 2013 TO AUGUST 2020



BGR analysis of Jefferson Parish Office of Inspector General's [Recommendation Tracker](#), August 31, 2020

on stand-by and overtime pay that questioned more than \$15 million in expenses. In their view, these are necessary expenses, governed by civil service pay scales, which keep crews available to respond to emergencies, such as drainage problems or water leaks.

Some observers also say the OIG missed opportunities to comment on high-priority issues. The OIG, for example, had unlimited access to hospital negotiations, including the ability to attend the Parish Council's executive sessions that were closed to the public. With this access, they say that the OIG could have provided more insight on the negotiation processes and terms of the deals than demonstrated in its reports.

Other concerns include the timeliness and relevance of the OIG's reports, as well as whether the resources spent for some reports outweigh the uncovered cost savings. For instance, the OIG began a report in 2016 that questioned \$120,000 in transition costs spent by the Parish President at that time. The OIG, however, did not release the report until 2019, two months before the end of that administration. The inspector general cited a longer-than-expected data gathering process and the departure of the lead investigator as reasons for the report's three-year timeline. According to some

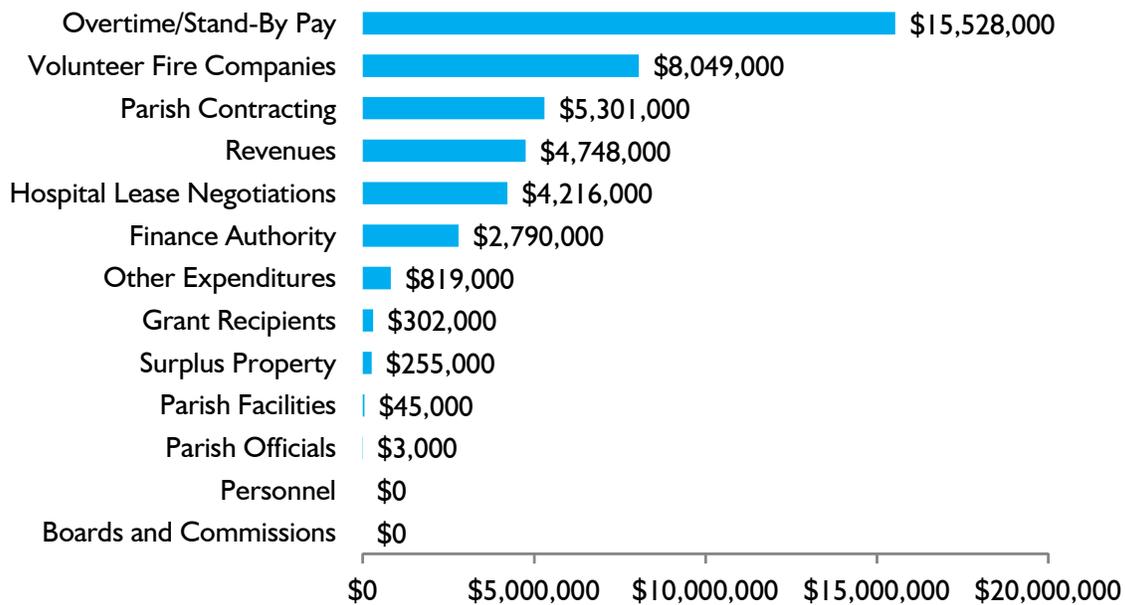
observers, the public could better evaluate the benefits brought about by the OIG if it understood the allocation of resources to each project.

The inspector general also told BGR that the publication process has built-in delays. The OIG must give Parish officials and, if applicable, outside entities the opportunity to review and comment on a confidential draft report before publication, a process that can take 90 calendar days or longer to complete. As a result, a report can be done but not released for months.

While there may be room for improvement in the office's performance, the proposition is not a referendum on the current inspector general. Rather, voters should consider the value of the office itself and the Ethics Commission in providing independent oversight of Parish government, which extends beyond the Parish's internal mechanisms. In this regard, the OIG has brought attention to important matters such as strengthening financial management practices and improving contracting protocols and payment processes.

If voters do not renew the tax, the Council would likely view their decision as a mandate to cease operation of the OIG and the Ethics Commission. In the absence of a

CHART C: JEFFERSON OIG QUESTIONED COSTS BY TOPIC, 2013 TO AUGUST 2020



BGR analysis of Jefferson Parish Office of Inspector General’s Recommendation Tracker, August 31, 2020

dedicated funding source, the Parish charter authorizes the Council to abolish the OIG with a two-thirds vote.³⁵

Are There Better Funding Options Than the Proposed Tax?

The Association of Inspectors General recommends funding an office of inspector general with a dedicated percentage of the government’s general fund.³⁶ Establishing this funding approach in a local government’s charter makes it permanent and ensures the inspector general’s independence by removing control of the OIG’s budget from local officials whom the OIG monitors. New Orleans uses this approach to fund its inspector general’s office and ethics board.³⁷ However, Jefferson Parish did not pursue this method of funding when creating the entities, opting instead to fund them in a revenue-neutral way by rededicating an existing tax.

Alternatively, the Council could allocate a portion of the Parish’s General Fund to the OIG and the Ethics Commission. To match the anticipated revenue generated by the tax renewal, the Council would need to allocate \$1.5 million annually to the entities, or about 1.5% of the Parish General Fund.³⁸ While this may appear to be a relatively small amount, there are questions about

the General Fund’s capacity to bear this additional cost. The General Fund must pay for Parish services and obligations that do not have a dedicated funding source, such as State-mandated costs for the district attorney, courthouse and jail. According to the Parish budget, these costs have continued to grow, and there is little room for new discretionary spending.³⁹ In addition, a General Fund appropriation would create an untenable conflict of interest because the Council would control the budget of the OIG, the oversight body charged with auditing and investigating its actions.

With its 10-year dedication, the tax is the best available option to maintain independent funding for the Jefferson ethics entities.

Is the Tax Appropriately Sized?

The size of a dedicated tax should align with identified needs. If the tax is too large, it can generate excess revenue that cannot be used for other needs.

This year, the OIG will use most of the tax revenue to cover employee salaries and benefits. Those costs will total \$1.1 million, or 80% of the office’s \$1.4 million budget. Other expenditures include office rent, profes-

sional services and staff training. As shown in Chart D, the OIG’s expenditures have generally increased since 2014, but not consistently from year to year. According to the inspector general, this results from variations in the office’s annual staffing and workload.

The Ethics Commission’s 2020 budget is just \$45,000. Most of it pays for the commission’s independent legal counsel.

Office rent is a necessary expense for any OIG. It needs to operate in a neutral location, separate from Parish government, where citizens and Parish employees can feel comfortable voicing concerns or complaints without fear of retribution.

Some observers, however, question whether the OIG has pursued spending efficiencies. They say the office’s annual revenue is more than enough to fund the current 10-person staff.

The inspector general responds that the nature of the OIG’s work requires a staff of professionals with audit, investigation and accounting expertise, as well as continued training and education to keep them updated

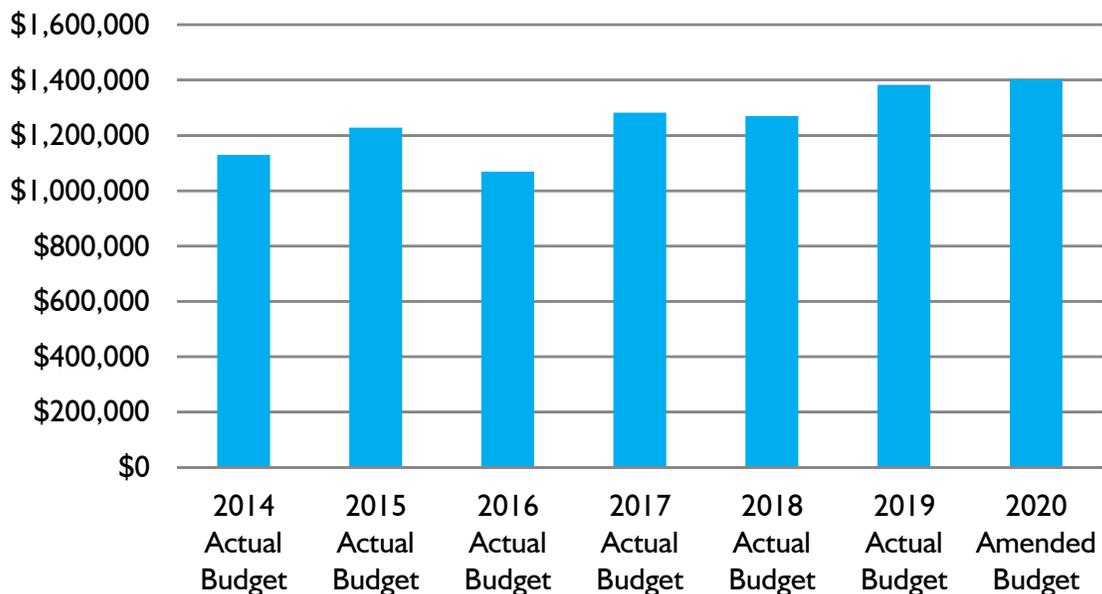
on best practices and standards. The OIG must offer competitive compensation to retain quality employees.

When compared to the New Orleans Office of Inspector General, the Jefferson OIG has lower salaries across all positions. As shown in Table 1, the Jefferson inspector general earns approximately 11% less than his New Orleans counterpart. Similarly, the salaries of supervisors, investigators and auditors are less than their New Orleans peers. BGR notes that the New Orleans office employs more staff, enjoys a larger annual budget that increases as the City’s General Fund grows, and performs additional functions, such as inspection and performance review of City government.

As shown in Chart E, the OIG’s dedicated tax has resulted in surplus revenue in some years and deficits in others. The fluctuation corresponds to the annual variation in the office’s expenditures, as tax revenues have grown slowly.

In 2014, voters amended the Parish charter to allow the OIG to keep more than \$1 million in unspent revenue from the prior year when the new office was not fully staffed. But, under the charter, the office’s total reserves

CHART D: ANNUAL OPERATING EXPENDITURES OF JEFFERSON OIG, 2014 TO AUGUST 2020



Source: Jefferson Parish Office of Inspector General budget data.

TABLE I: SALARY COMPARISON, JEFFERSON OIG AND CITY OF NEW ORLEANS OIG

Position	Jefferson	Orleans
Inspector General	\$180,590	\$200,563
Ist Assistant Inspector General	\$128,805	\$152,602-\$168,547
Deputy Inspector General for Investigations	\$105,316	\$123,551
Deputy Inspector General for Audits	\$109,544	\$129,845
Investigator	\$64,764-\$75,953	\$87,254-\$96,370
Auditor	\$58,362-\$66,214	\$81,999-\$84,062

Sources: Information represents salaries for current employees as of August 2020 provided by the Jefferson Parish Office of Inspector General and the City of New Orleans Civil Service Department. The chart does not include administrative staff, technology personnel, or vacant positions. It also does not include the New Orleans OIG's Chief of Criminal Investigations and Evaluator positions, for which there are no counterparts in Jefferson Parish.

cannot exceed revenue generated by the tax in the most recent year.⁴⁰ From 2014 to 2020, the OIG retained at least 78% of the total amount in reserves the charter allows. It projects \$1.1 million in reserve at the end of this year.

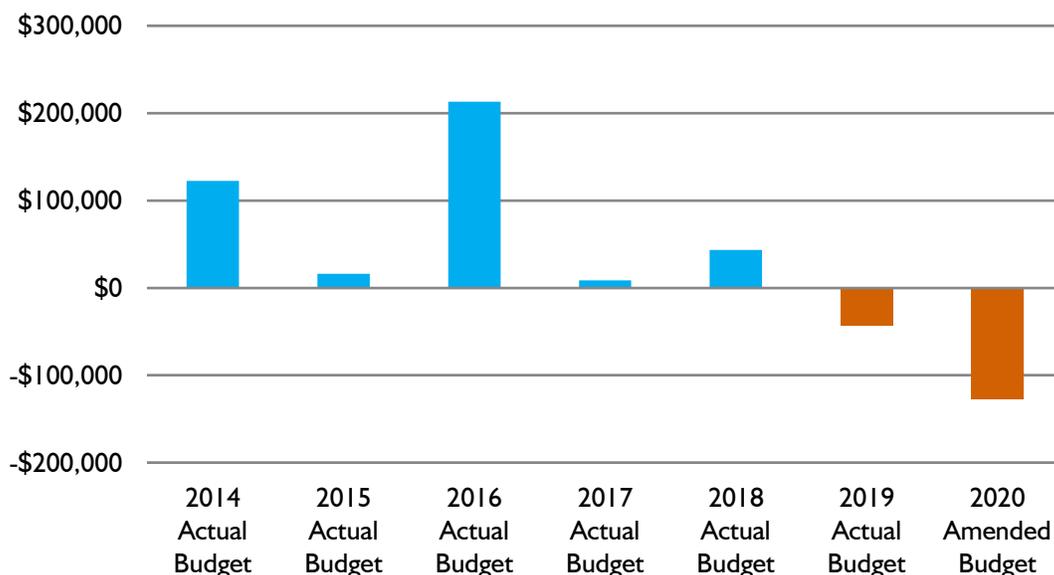
Some observers express concern about the size of the OIG's reserve. They also say other departments could use the office's surplus to address more urgent Parish needs.

While the reserve exceeds the minimum recommended by best practices, the inspector general says it is im-

portant for the office's financial stability and independence.⁴¹ The financial cushion gives the office capacity to meet unexpected costs, which may include retaining outside counsel or experts or covering staff salaries if there is a budget shortfall.

While the inspector general notes that the dedicated tax is sufficient to fund the office's current audit and investigation functions, he says it is not enough to fund a full program of inspection and performance reviews as stated in the Parish charter.⁴² To do so, the inspector general says the office would need three more employ-

CHART E: SURPLUS (DEFICIT) IN JEFFERSON PARISH OFFICE OF INSPECTOR GENERAL OPERATIONS, 2014 TO AUGUST 2020



BGR analysis of Jefferson Parish Office of Inspector General budget data.

ees and an additional \$350,000 to \$400,000 a year in funding. The OIG could begin this program with its reserve, but this would deplete the reserve within two or three years without a recurring revenue source to sustain the program.

If voters renew the tax, estimated revenue of \$1.5 million would exceed current OIG expenditures by nearly \$100,000 a year. While not enough to fund the full inspection and performance review program envisioned by the inspector general, it could provide recurring support for a smaller program.⁴³ The inspector general told BGR that he intends to initiate a single-person inspection and performance review program if tax collections are sufficient to cover the additional personnel cost. The reserve could assist with start-up costs.

In summary, the OIG's dedicated tax is sufficient to fund independent audit and investigation programs, fulfilling those aspects of its charter mandate. If voters renew the tax, the anticipated revenue gain could help realize, to a limited extent, the remaining charter mandate for inspections and performance reviews.

Will the Tax Revenue Be Well Spent?

Demonstrating the likelihood that the tax revenue will be spent effectively requires:

- A clear plan for directing tax proceeds to high-priority needs
- Appropriate financial stewardship of and accountability for taxpayer dollars
- Evidence that demonstrates the potential for effective outcomes

Planning for High-Priority Needs. The OIG develops and publishes an annual audit plan that prioritizes work based on its assessment of risk and vulnerability in the more than 150 departments and functions in its purview. It considers a range of factors, including financial risk, corruption risk and operational complexity.⁴⁴ The office tries to include a blend of financial- and process-related reports in each audit plan. It also must maintain some flexibility to address complaints and problems as they arise. The Ethics Commission does not approve

the plan, but may suggest modifications or additional work for the inspector general to consider.

The OIG's 2020 audit plan covers several topics, including:⁴⁵

- The Parish's cost allocation plan for shared services
- Parish hiring practices
- Processes and fees associated with the purchase and sale of Parish bonds
- Water billing and rates
- Follow-up audits to previous reports⁴⁶

Financial Stewardship and Accountability. The Parish, through its financial management system, exercises oversight of the tax revenue. While the OIG is independent from Parish government, it must follow the processes of the Parish's Finance Department to spend its dedicated tax revenue. In addition, the Parish reports millage revenue and expenditures in its annual financial audit.

The OIG also must adhere to certain professional standards for conducting audits and investigations.⁴⁷ Accountability for the OIG's performance ultimately rests with the Ethics Commission. To carry out this responsibility, the commission receives updates from the inspector general and discusses the office's reports at its monthly meetings. It also relies on separate performance evaluations conducted by local citizens and national peers of the OIG.

The citizen-led performance evaluation is an annual quality assurance review conducted by three residents of Jefferson Parish, as required by the Parish charter.⁴⁸ The Council, Parish President and Ethics Commission each appoint one member to the review committee. There are no specific experience requirements for members. However, they cannot have held an elective or appointed position in any government or political party, nor been employed by any entity subject to OIG review, within two years prior to appointment.⁴⁹

For several years after voters created the OIG, there were no quality assurance reviews of the office because

the Parish President failed to appoint a member to the committee. The Parish President finally did so in 2018. The following year, the committee completed its first review. It focused on the OIG's 2018 work but did not evaluate the findings or recommendations in any reports. The committee recommended ways to improve processes and reports, but overall found the OIG staff to be highly skilled, competent and professional, resulting in an effective office.⁵⁰

The quality assurance committee recently completed its second review, focusing on the OIG's 2019 work. The committee once again gave the OIG high marks for its audits, investigations, recommendations and reports. Further, the committee commended the OIG for promptly implementing the recommendations from its prior review. In particular, the OIG created a recommendation tracker to report more clearly the action, or inaction, of Parish government relative to the OIG's recommendations.⁵¹

In addition, the charter requires a peer review of the OIG every three years.⁵² This follows a national best practice for such review by a professional, nonpartisan and objective group every three to five years.⁵³ Members of the Association of Inspectors General, which established this practice, conduct the peer review for the Jefferson OIG.⁵⁴ The first peer review, which occurred in 2017, found the OIG met all current and relevant audit and investigatory standards for the three-year review period.⁵⁵ The next peer review, delayed due to the pandemic, is scheduled to take place in 2021.

While the positive results of performance reviews indicate the inspector general has appropriately administered the office, some observers question the Ethics Commission's efforts to hold the inspector general accountable. The nominating process for commissioners, which relies on local university and college presidents, has occasionally led to processing delays and vacant positions. They also have questioned the nominees' understanding of the role and functions of the commission. In their view, these issues have undermined the commission's effectiveness. Others, however, support the current nominating process because it attempts to



“A large part of the OIG's ability to effect change in Parish government depends on the responsiveness of Parish leadership to its recommendations.”

keep the commission apolitical. In addition, they say that the Ethics Commission now tracks the term limits of all commissioners and has improved coordination with local universities to avoid delays in the nomination process. The current commission, as BGR recently observed, engages with the OIG in detail about its reports and is pursuing discussions with Parish officials to implement OIG recommendations.

Finally, some have questioned the lack of accountability measures for the Ethics Commission itself. In New Orleans, for example, the charter requires the City's ethics board to undergo an independent, external performance evaluation, which is underway for the first time this year.⁵⁶ Implementing a similar mandate for Jefferson's Ethics Commission would require a voter-approved charter amendment. Alternatively, the Council could adopt an ordinance. The Ethics Commission told BGR it will seek to establish a process for annual evaluation of its performance.

Potential for Effective Outcomes. By its very nature, the OIG assumes a somewhat adversarial role to Parish government – i.e., serving as a watchdog to uncover deficiencies or wrongdoings that occur on the watch of elected and appointed officials. A large part of the OIG's ability to effect change in Parish government, however, depends on the responsiveness of Parish leadership to its recommendations. The Parish Council,

Parish President and other affected entities have no legal obligation to respond to an OIG report.⁵⁷ Generally, a response would indicate whether an entity accepts, partially accepts or rejects an OIG recommendation. Based on the OIG's tracking system, Parish officials, departments, agencies and other entities have responded to the office's reports just 18% of the time from 2013 through August 2020. Obtaining responses from the Parish Council has been particularly problematic because the body lacks a process for its seven members to provide a collective response to the OIG.

In addition, the OIG has no authority to force the Parish Council, Parish President or others to implement any recommendation. While some Parish officials have embraced the role of the OIG and implemented some of its recommendations, others have not. For example, audits of volunteer fire companies led to several changes in the financial controls for those organizations. On the other hand, the Parish has shown limited progress in adopting the contracting reforms recommended by the OIG.

The OIG has issued 184 recommendations from 2013 through August 2020, directing the bulk of them to the Parish administration (50%) and the Parish Council (21%), with the remaining ones addressed to other Parish boards and agencies. They have accepted about half of the recommendations. Further, their consent to corrective action plans, which describe how, when and by whom recommendations will be implemented, is below 50%. Overall, the office reports corrections implemented for 77 of the 184 recommendations, or 42%.⁵⁸ The OIG's record reflects the office's struggle to obtain support from previous administrations and a consensus from the full Council. Since taking office in January 2020, the current administration has accepted many of the recommendations made in the four OIG reports issued through August.

The OIG's recommendation tracking system has elevated public visibility of individual Parish officials' progress toward implementing OIG recommendations.

Overall, the inspector general reports corrections implemented for 77 of the 184 recommendations, or 42%.

By tracking their responses and ultimate actions, the OIG establishes a line of sight for public accountability. BGR's review of the tracking system indicates that the

OIG could enhance its value by clarifying who has the authority to implement each recommendation. While the OIG has issued 184 recommendations, some have multiple parts and multiple responsible parties. In its review, BGR found more than 220 instances in which the OIG made a specific recommendation to a specific person or entity. Further, if the OIG described and tracked the corrective actions taken for each recommendation, the public would have a better understanding of the office's overall success.

The effectiveness of the OIG also depends on its access to Parish data. State law gives the OIG access to all Parish records, documents and data.⁵⁹ The OIG's authority also includes access to legally privileged information, on the condition that the office maintains the information's confidentiality.⁶⁰ Until late 2019, the OIG had direct access to Parish data and could review all records without providing notice to the Parish administration or Council.

A controversy between the OIG and the previous Parish President regarding email searches resulted in the Council limiting the OIG's access to information.⁶¹ Now, instead of direct access, the OIG must submit a written request for records or data to the Parish department having custody of the information, with a copy of the request to the Parish Attorney. Upon receiving a request, the Parish department gathers the information and provides it to the OIG. The Parish Attorney may advise the department on preparing its response.

While this new process has been in effect for less than a year, the inspector general says the office has already experienced some negative consequences. To avoid foreshadowing the subject or focus of a pending audit or investigation, the OIG has broadened the scope of its requests. As a result, Parish departments take longer to respond because they must pull together more documents

and information. On average, the inspector general says that it takes the Parish 5.25 days to process a request.

Some observers express concern that limiting the OIG's access to Parish data poses a risk to the office's independence and, thereby, its effectiveness. Submitting written requests can tip the OIG's hand by showing which department, official or entity may be under audit or investigation. It also raises a concern that making more individuals privy to an OIG request increases the risk of improper dissemination of that information. In addition, the new process may create a conflict of interest for the Parish Attorney, who serves the administration but must keep the OIG's requests confidential.⁶²

Others, however, view the new process as a necessary safeguard for Parish data. As the controversy between the OIG and the prior administration played out, officials questioned the scope of the OIG's email searches and raised concerns regarding the handling of confidential Parish information. Those in favor of the new process assert that it does not limit the OIG's access to data but helps to ensure that confidential records remain properly managed. Thus far, the inspector general says the office has received the information it requested, albeit with processing delays.

Overall, several factors indicate that the tax revenue will be well spent. Notably, the OIG prepares a detailed annual work plan, undergoes regular independent performance reviews to hold it accountable, and tracks the implementation of its recommendations.

However, the ultimate effectiveness of the OIG will depend on the responsiveness of Parish officials to the office's recommendations. The lack of any requirement to respond, or any process by which to coordinate the response of the seven Council members, does not assure the public that the Parish will heed potentially beneficial recommendations of the OIG. Finally, recent limitations imposed on the OIG regarding access to Parish data may affect the office's independence and, ultimately, its effectiveness. The full extent of the impact is not yet clear.

BGR POSITION

FOR. The half-mill property tax provides essential funding for the Jefferson Parish Office of Inspector General and the Ethics Commission. The dedicated tax is the best available funding mechanism to support the entities' independent oversight of Parish government. The Office of Inspector General, which receives most of the tax revenue, follows professional standards and practices in conducting audits and investigations, develops and publishes an annual audit plan, tracks the implementation of recommendations, and undergoes periodic performance reviews. Combined, these measures support the office's potential to spur effective improvements in Parish government.

Room for improvement, however, remains in several areas. The Office of Inspector General should clearly justify to the Ethics Commission its allocation of resources for each project. This would give the public a better understanding of the staff time spent on each report, allowing them to judge whether the return was worth the effort. Further, the office should more clearly report to the public who is responsible for implementing each recommendation and any corrective actions they take. Finally, to increase the potential effectiveness of the OIG's work, the Parish Council should adopt formal processes for the Parish administration and the Council members themselves to respond to an OIG report.

ENDNOTES

- 1 BGR, [*On the Ballot: Local and State Propositions, October and November 2011*](#), pp. 1-7.
- 2 Jefferson Parish Code of Ordinances, Sec. 2-155.10 et seq. and Sec. 2-536 et seq. The council adopted the ordinances prior to the 2011 vote. Once voters approved the charter amendment, the ordinances automatically took effect.
- 3 The road lighting district is nearly coterminous with the inspector general tax district. The only difference is that the road lighting district includes Jean Lafitte; the inspector general tax district does not.
- 4 Home Rule Charter of Jefferson Parish, Sec. 4.09.
- 5 Ibid.
- 6 Association of Inspectors General, *Principles and Standards for Offices of Inspector General*, May 2014, p. 25.
- 7 Audits follow generally accepted standards such as the Government Auditing Standards issued by the Comptroller General of the United States.
- 8 Association of Inspectors General, *Principles and Standards*, p. 33.
- 9 Jefferson Parish Code of Ordinances, Secs. 2-155.10(7) and 2-155.10(18).
- 10 Jefferson Parish Office of Inspector General, *2019 Annual Report*, p. 11.
- 11 Ibid., p. 5.
- 12 Home Rule Charter of Jefferson Parish, Sec. 4.09, et seq. Termination for cause requires a two-thirds vote of the entire membership of the Ethics Commission following a public hearing.
- 13 The inspector general's initial term ran for five years to account for startup of the office. Subsequent terms are four years.
- 14 Jefferson Parish Code of Ordinances, Sec. 2-155.10(4), and information provided by the Jefferson Parish Attorney, August 19, 2020.
- 15 Ibid. The ordinance provides that an "inspector general who has served more than one and one-half (1 ½) terms in two (2) consecutive terms shall not be eligible for reappointment as inspector general for the succeeding term."
- 16 Jefferson Parish Ethics and Compliance Commission, *Advisory Opinion*, July 11, 2018. The commission issued a report on the Parish's public bid processes.
- 17 Home Rule Charter of Jefferson Parish, Sec. 4.10(B).
- 18 Jefferson Parish Code of Ordinances, Sec. 2-537(2).
- 19 In addition to the entities discussed in this section, the Parish's Department of Governmental and Ethics Compliance provides ethics training to Parish employees, administers personal financial disclosure programs and advises on conflict of interest issues. Jefferson Parish, Code of Ordinances, Sec. 2-155 et seq. The State Legislative Auditor and the State Inspector General can also conduct investigations in Jefferson Parish.
- 20 Jefferson Parish Code of Ordinances, Sec. 2-162.1(b). This reporting is limited to human resource administration, expense approvals, leave approvals and the acquisition of office supplies. Jefferson Parish Government, "Internal Audit," [webpage](#) accessed August 13, 2020.
- 21 Home Rule Charter of Jefferson Parish, Sec. 2.01(A)(4).
- 22 Jefferson Parish Charter Advisory Board, Transcript of January 28, 2013 meeting, p. 82. See also Torres, Manuel, "Jefferson Parish Charter Advisory Board votes to keep Parish Council's investigative power," Nola.com | *The Times-Picayune*, February 2, 2013.
- 23 The total millage rate varies by ward in the unincorporated parish. In 2019, for example, the total millage rate in Harvey was 129.96 mills compared to 121.45 in Metairie. Jefferson Parish Assessor's Office website, <https://www.jpassessor.com/resources/millages-wards>, accessed September 17, 2020.
- 24 Association of Inspectors General, "Directory of State and Local Inspector General Agencies," accessed August 28, 2020 at: <https://inspectorsgeneral.org/useful-links/directory-of-state-and-local-government-oversight-agencies/>
- 25 There is also the Office of State Inspector General, which investigates the executive branch of State government.
- 26 Salkin, Patricia E., and Zachary Kansler, "Ensuring Public Trust at the Municipal Level: Inspectors General Enter the Mix," 75 Albany Law Review 95 (2011-2012), pp. 103-104.
- 27 BGR, [*On the Ballot: Local and State Propositions, October and November 2011*](#), p. 4.
- 28 Jefferson Parish Office of Inspector General, *Annual Report*, 2019, p. 3.

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- 29 Home Rule Charter of Jefferson Parish, Sec. 3.01(A). For more on this charter change, see BGR, [On the Ballot: New Orleans and Jefferson Parish Propositions, December 6, 2014](#), p. 5.
- 30 Jefferson Parish Internal Audit Department. For more information on the auditor's report, see the department's [website](#).
- 31 Jefferson Parish Code of Ordinances, Sec. 2-162.4(d). While the internal auditor lacks subpoena authority, Parish contracts must permit the auditor to "inspect, copy and audit contractor's books and records relevant to scope of contract."
- 32 BGR, [Private Services in the Public Interest: Reforming Jefferson Parish's Unusual Approach to Service Contracting](#), May 2012.
- 33 Jefferson Parish Office of Inspector General, [BP Settlement Fund Tracking](#). While the Parish received \$53.1 million in settlement funds, \$11.7 million was set aside for attorney's fees. The OIG updates the settlement fund figures published online monthly.
- 34 Jefferson Parish Office of Inspector General, [Recommendation Tracker](#), August 31, 2020.
- 35 Home Rule Charter of Jefferson Parish, Sec. 4.09(D)(3). There is no similar provision in the charter to abolish the Ethics Commission.
- 36 Association of Inspectors General, *Model Legislation for the Establishment of Offices of Inspector General*, August 2, 2002.
- 37 In the City of New Orleans, the Office of Inspector General receives 0.55% of the City's General Fund (\$3.9 million in 2019), while the Ethics Review Board, the equivalent to the Jefferson Ethics Commission, receives 0.04% of the City's General Fund (\$281,000 in 2019). BGR, *A Look Back to Plan Ahead: Analyzing Past New Orleans Budgets to Guide Funding Priorities*, October 2019, p. 35.
- 38 In Jefferson Parish, budget projections show General Fund revenue for 2020 totaling \$99.2 million. See Jefferson Parish, *2020 Annual Budget*, p. 55. In contrast, General Fund budget projections for the City of New Orleans show revenue for 2020 totaling \$721.9 million. See City of New Orleans, *2020 Annual Budget*, p. 66.
- 39 Jefferson Parish, *2020 Annual Budget*, pp. 3 and 27.
- 40 Home Rule Charter of Jefferson Parish, Sec. 4.09(D)(2).
- 41 The Government Finance Officers Association recommends that local governments maintain a fund balance of at least two months of operating expenditures (approximately 17%), although circumstances may necessitate a larger balance. See "Fund Balance Guidelines for the General Fund," accessed August 28, 2020, at <https://www.gfoa.org/materials/fund-balance-guidelines-for-the-general-fund>
- 42 Home Rule Charter of Jefferson Parish, Sec. 4.09(A).
- 43 Jefferson Parish, *2020 Annual Budget*, p. 247.
- 44 Jefferson Parish Office of Inspector General, *2020 Annual Audit Plan*.
- 45 Ibid.
- 46 The OIG's follow-up audits will review leases of Parish property, security protocols at the water department, the use of Parish funds by a recreational organization, and an agreement between the Parish and Greater New Orleans, Inc., for economic development services.
- 47 The OIG adheres to The Association of Inspectors General, *Principles and Standards for Offices of Inspector General* (Green Book), The Institute of Internal Auditors, *International Standards for the Professional Practice of Internal Auditing* (Red Book) and The United States Government Accountability Office, *Government Auditing Standards* (Yellow Book).
- 48 Jefferson Parish Code of Ordinances, Sec. 2-155.10(16)(a).
- 49 Ibid.
- 50 Jefferson Parish Office of Inspector General's Quality Assurance Review Committee, *The First Annual Quality Assurance Review of the Jefferson Parish Office of the Inspector General: OIG 2018 Reports*, May 10, 2019.
- 51 Jefferson Parish Office of Inspector General's Quality Assurance Review Committee, *The Second Annual Quality Assurance Review of the Jefferson Parish Office of the Inspector General: OIG 2019 Reports*, July 21, 2020.
- 52 Jefferson Parish Code of Ordinances, Sec. 2-155.10(16)(b).
- 53 Association of Inspectors General, *Model Legislation for the Establishment of Offices of Inspector General*, August 2, 2002. The New Orleans Office of Inspector General, for example, undergoes an annual quality assurance review by a local committee and a national peer review every three years. City of New Orleans, Code of Ordinances, 2-1120(16).
- 54 For its review, the peer group reviews office documents,

including policy manuals, procedural guides, training and continuing education files, published reports, and audit and investigation files. The peer group also conducts interviews with OIG staff and external stakeholders, such as the Ethics Commission, Parish Council and Parish Attorney's office.

- 55 Peer Review Committee, Association of Inspectors General, *Peer Review of the Jefferson Parish Office of Inspector General, Audit Division and Investigations Division*, November 16, 2017. The review period spanned from January 1, 2014 to December 31, 2016.
- 56 Home Rule Charter of the City of New Orleans, Sec. 9-405.
- 57 For the internal auditor's draft reports, the Parish Council specifically requires a written response from the administration or affected entity "outlining the corrective action to be taken." See Jefferson Parish Code of Ordinances, Sec. 2-162.5, as amended by Ord. Summary No. 25525 adopted September 16, 2020.
- 58 Jefferson Parish Office of Inspector General, Recommendation Tracker, August 31, 2020.
- 59 La. R.S. 33:9613.
- 60 La. R.S. 33:9614.
- 61 Roberts, Faimon, "Yenni blasts parish IG over probes into emails; IG says they are part of investigations," Nola.com | *The Times-Picayune*, December 9, 2019.
- 62 Jefferson Parish Code of Ordinances, Sec. 2-155.10(12)(a).

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