

March 23, 2026

Re: OIG Response to the 2025 QARAC Annual Review Report

Dear Ms. Monica Manzella, Ms. Vanessa Rodriguez, and Mr. Josh Zuckerman:

The New Orleans Office of Inspector General (OIG) extends its appreciation to the Quality Assurance Review Advisory Committee (QARAC) for dedicating their time to review the materials authorized under the OIG's governing ordinance (OIG Ordinance), including completed reports of audits, inspections, evaluations, and public investigative reports. We welcome feedback on our work, and we agree with your assertion that more should be done to ensure the OIG's recommendations for improvement are seriously considered and incorporated into City policies, procedures and practices.

Our detailed response to your review is provided below.

Executive Overview

Since assuming the role of Inspector General (IG) in December 2020, I have led a transformative effort to revitalize our office, turning it from a struggling entity into a thriving, high-performing organization. Our office takes great pride in the significant progress we have achieved and looks forward to showcasing our accomplishments during the review.

In 2024, our office identified more than \$27.1 million in potential savings and/or economic loss prevented. The 2024 OIG budget of \$3.7 million places the City's Return on Investment at more than 739.1%.

The impact of our work extends beyond fiscal responsibility, aiming to enhance services, streamline operations, and improve the overall quality of life in our City. Corruption not only disrupts the local economy but also affects the daily lives of residents, visitors, and businesses. Through our efforts, we are strengthening public trust and confidence in the City's ability to deliver essential services efficiently and effectively.

The professionalism and commitment of OIG staff, as evidenced by the quality and impact of their work, demonstrates our dedication to identifying and preventing fraud, waste, abuse, and public corruption in City government and by City contractors.

Authority of the OIG

In its report, the QARAC noted that it was not aware of the OIG's ongoing efforts to ensure that the implementation of OIG recommendations was completed and sustained. It is important to

emphasize that the purpose of OIG reports is to communicate audit and evaluation results to those charged with governance, the appropriate officials of the audited entity, and relevant oversight bodies. The OIG is not permitted to act as management, nor may it facilitate or oversee the implementation of its recommendations. While the OIG encourages the adoption of its recommendations, responsibility for implementing corrective actions rests solely with City management.

Additionally, the OIG does not have the capacity to oversee the long-term maintenance of every recommendation indefinitely. Requiring multiple follow-up reports would place a substantial burden on our limited resources and diminish our ability to focus on identifying and addressing fraud, waste, and abuse in other critical areas.

We also note that the OIG itself is subject to continuous oversight. The Ethics Review Board (ERB) holds the authority to oversee the IG and receives regular reporting on OIG operations. The IG provides monthly reports to the ERB detailing the Office's activities for the preceding month, as well as an annual report summarizing all activities conducted during the prior calendar year.

Peer Review

The OIG Ordinance, as well as *Principles and Standards for Offices of Inspector General* (Green Book)¹ and *Generally Accepted Government Auditing Standards* (Yellow Book)², required our office to undergo a Peer Review conducted by the Association of Inspectors General (AIG). The Green Book establishes professional standards, best practices, and operating principles for federal, state, and local OIGs. The AIG's Peer Review is an external quality assessment performed by a team of subject matter experts from the Inspector General community. Its purpose is to evaluate the effectiveness of our internal quality control system and to verify that we are operating in full compliance with the Government Accountability Office and AIG's professional standards governing audits, inspections, evaluations, and investigations.

AIG Peer Reviews play a critical role in safeguarding the integrity of government oversight. These assessments specifically examine whether our policies, procedures, and practices are properly designed and functioning as intended. By completing this process, our office demonstrates its commitment to accountability, transparency, and adherence to the highest professional standards. Because the AIG Peer Review team is composed of subject matter experts from the Inspector General community, they bring a deep understanding of our professional standards. The Peer Review team is able to assess whether our work adheres to the Yellow Book and Green Book's standards for audits, inspections, evaluations, and investigations. As a result, they can perform a more thorough and technically sound assessment of our work than is possible through QARAC review.

¹ Association of Inspectors General, *Principles and Standards for Offices of Inspector General* (New York: AIG, 2024).

² U.S. Government Accountability Office, *Government Auditing Standards: 2024 Revision*, GAO-24-106786 (Washington, D.C.: GAO, 2024).

Follow-Ups

Following recommendations from our most recent and successful AIG Peer Review, the OIG has developed a comprehensive, office-wide follow-up matrix designed to strengthen our ability to confirm that audited entities take appropriate corrective actions in response to the OIG's recommendations.

Beginning in 2026, this follow-up matrix will be implemented across all OIG divisions to ensure greater consistency across all divisions.³ The goal is to more systematically assess the extent to which recommendations have been implemented, strengthen accountability, and enhance the overall effectiveness of our oversight work.

When a report is released, the audited entity will receive a Management Response Form that explains each recommendation. The entity's management will use the form to accept, partially accept, or reject each recommendation. For all accepted recommendations, management will describe concrete changes it intends to make, identify the individual or unit responsible for implementation, and list an anticipated completion date. This will establish a clear record of commitments at the outset. Eighteen to twenty-four months after the report's issuance, our office will request formal status updates from management addressing all recommendations that remain open or require verification.

Although follow-up reporting, when appropriate, is required under the Green Book, it is not required by the Yellow Book, which governs the Audit Division's work. Nevertheless, the OIG's Audit Division adopted internal policies that establish a follow-up process. The internal policy manual stated that "an engagement follow-up is defined as a process by which auditors determine the adequacy, effectiveness, and timeliness of actions taken by the auditee on reported engagement recommendations. If deemed necessary, [the OIG] may commence the follow-up on all significant findings and recommendations within approximately 18 to 24 months of the report's release."

In its review of the OIG's 2024 reports, the QARAC raised concerns about the absence of follow-up reports. Yet, according to the OIG's own internal manuals, which were provided to QARAC members during their review, the timeframe for initiating or publishing follow-up reports had not yet elapsed. OIG follow-up reports, if deemed necessary, are not expected until 18 to 24 months after a report is issued. The projects cited by the QARAC were still within the normal window in which no follow-up would exist.

The QARAC's emphasis on follow-ups for reports suggests a limited understanding of the governing standards and of how formal OIG follow-ups are conducted. As a result, the QARAC is not currently positioned to conduct a review with the depth or rigor comparable to the independent assessment already performed by the AIG.

³ The Inspections and Evaluations Division has used this methodology for many years, and in 2026 the OIG formally adopted it as the standard procedure for all issued recommendations.

The OIG also notes that, due to staffing and timing constraints, it is not feasible to complete follow-up reports for every product issued by the office, nor is this an industry standard. Additionally, not all follow-up efforts result in a formal public report. Because the QARAC's authority is limited to public-facing documents, internal follow-up activities are not visible to the Committee.

The QARAC also seemed to suggest that the OIG's issuance of public letters was a hindrance to the development of follow-up reports. The OIG Ordinance authorizes the office to issue public letters. These letters provide detailed, timely information on matters that typically involve current or emerging risks, which is why they often carry great urgency. Follow-up reports, by contrast, address issues that occurred in the past and may or may not still be ongoing. Follow-up reports require significantly more time to complete than public letters.

Decisions about when to issue a public letter versus a follow-up report fall within the IG's discretion. The OIG must ensure that follow-up activities do not impede its ability to issue public letters or initiate reports addressing current and emerging risks to the City of New Orleans. For example, in some cases, the OIG might be aware that a concern persists but determine that a full follow-up report would not be the most effective use of resources. Each tool serves a different purpose, and the IG is responsible for determining how to deploy the office's limited resources to best fulfill its oversight mission.

Planning and Project Selection

In its report, the QARAC stated, "the OIG has not indicated in its public-facing reports any sort of threshold that it employs when identifying matters for audit, evaluation, review or investigation." The OIG provided the QARAC with a number of documents that directly contradict this assertion.

Our office has an established process for selecting and prioritizing projects. Documents describing that process are publicly available and were also emailed to the QARAC. We provided the QARAC with our Annual Report, our policy manuals, and our annual Work Plan.

Each year, pursuant to the City Charter, the enabling Ordinance, and applicable professional standards, the OIG conducts a planning process that identifies goals, priorities, and strategies which align with our mission and vision while effectively using available resources. The resulting annual Work Plan is grounded in established principles of risk management, a discipline essential to fostering a secure and resilient operating environment across City government and its related entities.

Risk is understood as the possibility that an event may occur that could hinder the achievement of objectives, evaluated through both its likelihood and potential impact. To ensure the annual Work Plan reflects the most significant areas of vulnerability and opportunity, OIG staff engage in a recurring, systematic assessment of risk across City departments and component entities.

In 2019, the OIG finalized a new risk assessment framework to take a fresh look at City operations. This drives strategic and operational plans and priorities. The risk assessment framework uses a

formula to calculate current and emerging risk based on analysis of four risk categories (compliance, financial, operational, and reputational risk) for each entity.

The OIG uses the results of this Citywide Risk Assessment to allocate our limited resources efficiently and effectively, identify potential projects, and create a framework to determine the audit and evaluation priorities in future years. This process results in the annual Work Plan, which communicates the OIG's priorities and objectives to the Mayor, the City Council, the ERB, and all interested parties. It also takes into account the timely and relevant assessment of high-profile local events and related responses.

The Work Plan outlines the OIG's priorities and anticipated work while preserving the flexibility needed to adjust timing and project selection as new issues emerge. That discretion is essential. For example, a resident recently notified our office that the City Council had approved a contract containing a substantial mathematical error that would have cost the City \$2.5 million. We immediately prepared a public letter to alert the Council, after which the contract was voided and the erroneous \$2.5 million cost was averted.

We do not solely rely on a traditional cost-benefit analysis to set our priorities, in part because the financial impact of an issue often cannot be known until the work is underway. We are also obligated to initiate audits and evaluations without preconceived conclusions, which is why many of our reports appropriately highlight positive as well as negative findings.

Specifically, staff must attest that they have evaluated potential threats and identified no personal impairments to independence that could affect their ability to exercise objective and impartial judgment or lead reasonable third parties to conclude that they are not able to maintain independence on all issues associated with the project.

Access to Confidential Information

Per the OIG Ordinance, "Completed reports of audits, inspections and performance reviews, and public reports of investigation, shall be subject to an annual quality assurance review by a third-party advisory committee, known as the quality assurance review advisory committee for the office of inspector general."

In its report, the QARAC stated, "the performance of a proper quality assurance review necessitates access to non-public work papers, however, the longstanding interpretation of this language has been that the QARAC only has access to public documents.⁴ At the outset of our review, QARAC made what it believes were very reasonable requests for information to the OIG which were subsequently denied. When it became abundantly clear that the OIG would not give us any more information than what is publicly available to us on their website, the QARAC stopped requesting additional information from the OIG."

⁴ The Ethics Review Board also agreed with the OIG's interpretation of the OIG Ordinance.

Indeed, the OIG declined to provide the civilian members of the QARAC with access to its confidential project files. OIG staff routinely handle information that is legally restricted from public disclosure or omitted from reports due to its confidential or sensitive nature. It would be both unlawful and unethical for us to release such material. As such, our employees undergo rigorous vetting and training to ensure they can appropriately handle sensitive materials. This information cannot be shared with the QARAC.

Our documents are protected by robust security protocols. Expanding access to such information would significantly increase the risk of unauthorized disclosure, as we would have no ability to ensure the security protocols applied to the data once it leaves our controlled environment. Additionally, in the event of an alleged data breach, QARAC members could be subject to searches of their personal devices, an outcome they would likely find unacceptable.

Any potential analysis the QARAC might have done based on sensitive materials would have been duplicative. As previously described, the AIG thoroughly evaluates the quality of the OIG's reports. When the AIG conducts a Peer Review at our office, the trained and certified review team operates exclusively on site. They are issued unique login credentials and granted read-only access to our documents through our secure drives and systems. Sensitive materials are never transmitted via email or other unsecured channels.

OIG staff did not become combative during the phone call referenced in the QARAC's report. Rather, they conveyed appropriate frustration in response to repeated requests for information that the QARAC is not authorized to receive. We have an obligation to safeguard this material to the fullest extent permitted, and our staff are required to uphold those protections at all times. We also note that the ERB informed the QARAC that they were not entitled to the information requested.

QAR Provisions in Ordinance

In its report, the QARAC recommended that the New Orleans City Council clarify the language in the OIG Ordinance, and we agree that such clarification is necessary. We believe the OIG Ordinance should be revised to either remove the QARAC altogether or more precisely define the QARAC's role and scope.

The QARAC was originally included in the OIG Ordinance to give the community a mechanism to hold the OIG accountable by confirming that we issue public reports and that those reports appear to be of sound quality. It was intended to function as a citizen-level review, not as an assessment of the underlying documentation supporting our reports.⁵ The QARAC does not have the professional training required to analyze or evaluate whether our work meets the AIG's professional standards for audits, inspections, evaluations, and investigations. Additionally, the revisions to the OIG Ordinance recommended by the QARAC would create a duplication of the work already performed by the AIG and, in some cases, hinder rather than support our mission.

⁵ We would like to note that previous QARAC teams did not request documents beyond their authorized scope, nor did they propose amendments to the OIG Ordinance.

If the City Council chooses to retain the QARAC in the OIG Ordinance, we recommend revising the Ordinance to require that the OIG receive the QARAC's draft report at least 30 days before any public meeting. This timeframe would ensure the OIG has sufficient opportunity to review the QARAC's recommendations and prepare a written response. We also recommend that the QARAC's report should not be released until that 30-day period has elapsed and should include the OIG's written response. This approach is consistent with the courtesy extended to departments subject to OIG review and helps ensure that the discussion is a constructive dialogue rather than a one-sided presentation.

We also believe that it would be beneficial to independence if the University Presidents, who nominate the appointees to the ERB, were to appoint the QARAC rather than public officials who fall under the jurisdiction of the OIG. It would also be helpful for members of the QARAC to sign an independence assertion, which is a declaration claiming autonomy and freedom from the control, influence, or authority of another.

We further recommend that the City Council update the OIG Ordinance to clearly define the purpose, authority, and limitations of the QARAC's review. The revised Ordinance should also establish a clear timeframe for each QARAC review, including both a start date and an end date, to prevent open-ended or undefined review periods. This structure is especially important if annual QARAC reviews continue, as it ensures the OIG is not placed under continuous, year-round review on a recurring basis.⁶ Implementing continuous, year-round reviews would place significant strain on the office and divert essential time and resources away from core responsibilities.

We also recommend the City Council amend the OIG Ordinance to require the City to act on OIG recommendations within a defined timeframe and to provide written justification for any recommendations not implemented within that period. Such a provision would directly address the QARAC's concern about safeguarding the integrity of the reporting process and ensuring that our work drives meaningful, measurable action.

In addition to publishing our reports, the OIG is committed to strengthening public understanding of its mission through ongoing education, prevention efforts, and community outreach. One of our key initiatives is the annual Citizen's Academy, and we would be pleased to extend an invitation to the members of the QARAC to participate. Our office also engages in numerous speaking events throughout the year to broaden awareness of our work.

We share the QARAC's view that it is essential for the City to implement our recommendations. To support this, our office has met with the City's recently-established Internal Audit Division to build a collaborative relationship and emphasize the importance of holding departments accountable for corrective action.

⁶ The QARAC began reviewing the OIG's 2024 completed reports in May 2025, and the OIG did not receive the committee's final report until February 27, 2026, ahead of the public meeting scheduled for March 24, 2026.

The OIG will respond to the QARAC's comments on each of the OIG reports they reviewed in the sections that follow. We want to close by expressing our appreciation to Monica Manzella, Josh Zuckerman, and Vanessa Rodriguez for volunteering their time to reviewing our work.

OIG RESPONSE TO SPECIFIC REPORTS

A Note on Follow-Ups

In its review of the OIG's 2024 reports, the QARAC repeatedly raised concerns about the absence of follow-up reports. However, one of the eight reports reviewed was, in fact, a follow-up report. Moreover, according to the OIG's own internal manuals, which were provided to QARAC members during their review, the timeframe for initiating or publishing follow-up reports had not yet elapsed. OIG follow-ups, if warranted, should not commence until 18 to 24 months after a report is issued, meaning the projects cited by the QARAC were still well within the prescribed window in which no follow-up would exist.

The QARAC's emphasis on follow-ups for reports that had not reached this threshold suggests a limited understanding of the governing standards and of how formal OIG follow-ups are conducted. As a result, the QARAC is not currently positioned to conduct a review with the depth or rigor comparable to the peer review already performed by the AIG.

The QARAC's misunderstanding of the work of this office is especially evident in their review of Reports of Investigations (ROIs). The OIG does not have the authority to discipline City employees; it can only refer matters to an appointing authority for consideration of disciplinary action. However, investigators continuously follow-up on their criminal and administrative investigations through partnerships and ongoing involvement in cases that have been referred to state and federal law enforcement entities, as well as the City's Civil Service Commission. In addition, the involvement of investigators in ongoing cases, and the documentation related to those cases is strictly confidential. Therefore, although the OIG may sometimes issue a press release related to the outcome of cases that have gone to trial or completed administrative hearing, there is no need to conduct a follow-up investigation for cases that have been resolved.

Finally, neither the AIG, AIG peer reviewers, or any other reviewing body has ever suggested that the New Orleans OIG should conduct a follow-up project on every report. Follow-up projects are conducted after careful consideration of the subject matter and the overall anticipated impact and benefit that further review will have on the City of New Orleans. The cost-benefit of spending time on projects is not always favorable in light of the resources that would be used to conduct it. Further, not every report warrants a follow-up project, as the changes recommended are sometimes adopted by City Council or are reported by other sources, such as the news media. In some cases, the departments begin making changes before the report is even released. Conducting follow-up projects in these and some other instances would be an inefficient use of our limited resources and would hinder our ability to address current and emerging sources of fraud, waste, and abuse.

OIG Response to Other Issues Identified In Specific 2024 Reports

Audit: New Orleans East Hospital Credit Card Audit – The Office of Inspector General’s recent audits of credit card activity across several City departments revealed instances in which employees used City-issued credit cards in ways that violated the Louisiana Constitution’s prohibition on donating public funds. When NOEH’s external auditors reported insufficient documentation for certain NOEH credit card transactions, the OIG incorporated that concern into its Citywide risk assessment. Because NOEH had never been audited by the OIG and presented indicators of elevated risk, the entity was designated as high-risk for audit planning purposes.

Although NOEH’s total credit card spending during the audit period was under \$100,000, examining those transactions provided an efficient way to assess whether NOEH’s internal controls were adequate to prevent misuse of public funds. Had the audit identified misuse specific to NOEH’s credit card practices, the OIG would have evaluated whether those findings warranted a broader review of NOEH’s overall financial management.

The decision to initiate the audit was appropriate based on the information available during the planning phase. Under Generally Accepted Government Auditing Standards (GAGAS), auditors must exercise professional judgment and maintain objectivity when determining whether to undertake an engagement. GAGAS does not require auditors to know the exact size of the population or the monetary value before beginning an audit, nor does it limit audit work to high-dollar programs. Compliance is achieved when engagements are selected through a risk-based planning process grounded in the information available at the time. The 2024 GAGAS planning standards explicitly acknowledge that auditors often begin work without complete information and require them to plan engagements based on identified risks, significance, and their understanding of the subject matter. This framework, combined with GAGAS independence requirements, supports the conclusion that initiating the audit was appropriate and consistent with professional standards, even though the population was later determined to be approximately \$100,000. To abandon such an audit, simply because the projected loss does not meet a certain threshold, would forsake the necessary zero tolerance policy for corruption. It also places smaller departments on notice that they can likewise be audited.

The OIG is obligated to initiate audits and evaluations without presuming what the results will show or having detailed knowledge of the underlying population. As a result, many OIG reports appropriately include both positive and negative findings.

Report: Orleans Parish Communication District Hexagon Contract - The OIG appreciates the QARAC’s recognition of the high quality of its report on the Orleans Parish Communication District’s (OPCD) Hexagon Contract, including the acknowledgment that the report offered “strong recommendations” to improve internal controls, several of which OPCD began implementing even before the report’s official release. However, the QARAC asserted that the OIG failed to address some “simple questions” in the Hexagon report, and the OIG is happy to respond to those concerns.

The QARAC asserted that the OIG did “no analysis” of why the OPCD procured a multi-million-dollar software product on behalf of other governmental entities. As described in the Hexagon report, the OPCD’s former executive director selected and purchased Hexagon without obtaining prior approval from the organization’s board of directors or documenting the product’s functionality. The OIG could not speculate on any individual’s personal motives, and speculation would have been particularly inappropriate because the individual in question was the subject of an active criminal investigation at the time the Hexagon report was released. However, the Hexagon report answered the far more consequential issues: why those decisions were permitted by the Board, the internal control gaps that enabled them, and the institutional changes needed to prevent similar situations in the future, regardless of any individual’s motivations.

The QARAC further asserted the OIG’s report failed to address the ways outside entities could ensure vendors meet organizational needs in future joint procurements. Yet the QARAC’s own summary of report and its findings conflict with this assertion. The report dedicated an entire finding to the faulty selection process used by the OPCD. To address this finding, the OIG recommended the OPCD require competitive procurements for purchases above clearly-established thresholds, formally establish evaluation criteria and processes before competitive procurements, and enter into Cooperative Endeavor Agreements (CEAs) with outside entities to ensure collaborative initiatives like joint procurements are mutually beneficial. While the report’s recommendations were aimed only at the OPCD, they provide guidance that can be adopted by all City departments and outside entities.

The QARAC criticized the Hexagon report for not explicitly addressing whether the City’s BRASS procurement system would solve the problems the evaluators identified. The OIG provides recommendations for improvement that are based on the cause of the underlying issue. In this instance, as described in the QARAC’s synopsis of the OIG’s findings, the problems associated with the Hexagon procurement resulted from insufficient board oversight and policy deficiencies that failed to clearly establish procurement procedures for professional services contracts. These problems would not be solved simply by implementing new procurement software.

Finally, the QARAC expressed concern with the OIG’s narrow construction of the term comparable jurisdiction. The OIG’s analysis of comparable jurisdictions was limited to the cities and police forces that had been previously identified by the vendor in their own proposal. The OIG’s skilled evaluators benchmarked these jurisdictions against multiple indicators and included the most illustrative in the final report. For instance, the jurisdictions identified by the vendor included police forces from a private railroad company and cities that had less than half the population size of New Orleans. When added to the significantly smaller police forces and lower rates of crime, it is hard to imagine that these jurisdictions would have been deemed comparable by any standard of review.

Evaluation: Sewerage and Water Board of New Orleans Water Loss Control – While the OIG appreciates the QARAC’s thorough review of this report, a few comments must be addressed for clarification.

Evaluators engage in root cause analysis in order to provide recommendations to the problems identified that are actionable and measurable. However, all projects begin with a set of objectives, and determining why the culture of water loss was allowed to flourish at the Sewerage and Water Board of New Orleans (SWBNO) was not one of them. Instead, we sought to determine how much water was being lost, why it was being lost, and what could be done about it. Along the way, we did determine that the culture of the organization was such that water loss control was not being prioritized. We also learned that the SWBNO did not have the capacity to collect accurate water loss data, a critical component of water loss prevention. Given the existence of clear national guidelines and a recommended framework for improvement, one that would eliminate organizational culture as a factor, we determined not to include that discussion in the report. Further, a full politico-sociological evaluation regarding the priorities of SWBNO leadership, including the mayor, would have required a significantly deeper and broader investment of our resources. This would have been an inefficient use of those resources, as the OIG's recommendations that the SWBNO prioritize data analytics and create a recognizable framework consistent with best practices would not have changed.

The QARAC also raised concerns about what it viewed as an absence of data on lost revenues in the report. The OIG would have preferred to provide a firm figure that represented all of the money the SWBNO failed to collect as a result of water loss. However, translating non-revenue water estimates into estimated cost of lost revenues would be difficult, if not impossible, due to the fact that the SWBNO does not apply a single charge rate to all customers. Moreover, because the SWBNO ultimately provides customers with all the water they require, the lost water would not generate additional profit. Therefore, the OIG's analysis of the financial impact of water loss focused on the cost of the chemicals used to treat the lost water, and time and effort used to do so, which came at the significant price of \$19M over two years.

Finally, the QARAC suggested that the OIG should have provided the SWBNO with a corrective action plan to implement the various recommendations that were made in the report, with deadlines and responsibilities. It is against AIG standards to engage in management activities such as this. However, the New Orleans OIG provides departments under evaluation with a standard form that includes all recommendations and asks the departments to create their own corrective action plan. In the case of the SWBNO, the organization provided a response to the report that was not on the OIG's standard form but does lay out their proposed corrective actions. This plan is included in the document on pages 22-23.

Evaluation: Traffic Signals Maintenance – Please see our note on follow-up projects above.

Audit: Orleans Parish Sheriff's Office Of Duty Details and Mardi Gras Pay – The QARAC repeated some of the same concerns in their review of this report as they shared in their review of the SWBNO Water Loss report, specifically, the perceived lack of root cause analysis.

As stated in our response to your review of the SWBNO Water Loss report, the scope of all projects is related to the identification of that project's objectives. In this case, the auditors' objective was

to verify whether the Orleans Parish Sheriff's Office (OPSO) complied with its policies and procedures for off-duty details. Focusing on why the forms were incomplete was less important than finding ways to ensure that only properly filled out forms were ultimately approved. Regarding the question about prioritizing payment processing, the report focused solely on compliance with policies and procedures governing off-duty details. Because none of the policies or procedures reviewed addressed the prioritization of off-duty detail payment processing, any recommendation on that issue would have fallen outside the scope of the audit.

For concerns related to corrective action plans, please see the previous statement in the SWBNO Water Loss response in regards to the OIG's inability to engage in management activities.

ROI: Failure to Follow Contract Requirements while using Wisner Funds - Please see our note on follow-up projects above.

ROI: Mayor's Office of Youth and Families Was Directing Monies to Forward Together New Orleans - Please see our note on follow-up projects above.

Conclusion

As noted above, the OIG values the QARAC's review of our work and its recommendations to strengthen both our office and City government as a whole. We take your feedback seriously and trust that this response has helped address the concerns you raised.

Respectfully,

A handwritten signature in blue ink that reads "Edward Michel". The signature is written in a cursive, flowing style.

Edward Michel, CIG
Inspector General