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I. INTRODUCTION

This Strategic Plan of the City of New Orleans Office of Inspector General (NOLA OIG) covers the period 2013-2016 and will be updated each year as the plan for the next fiscal year is created.

Strategic planning identifies missions and goals, and develops priorities and strategies to accomplish those goals within available resources. Strategic planning is a cyclical process that assesses performance and reconsiders operational methods and work plans in order to obtain our goals in a changing environment.

The purpose of this plan is to define the direction of NOLA OIG activities. It sets forth the OIG mission, the risk assessments that determine OIG priorities, and strategies for accomplishing our goals within resource constraints. The strategic plan is a means to ensure that resources remain focused on the most important issues and to guide future resource allocations.

Mission of the Office of Inspector General

The mission of the City of New Orleans OIG is: to deter and detect fraud, waste, and abuse; and to promote efficiency and effectiveness in the operations administered or funded by the City. The NOLA OIG finds facts and reports them to the public through the Ethics Review Board.

The establishing ordinance provides the Office of Inspector General unique operational independence from the City’s Executive and Legislative branches, and encourages it to work cooperatively with the Ethics Review Board. The Office of Inspector General reports to the public through periodic reports of its findings and recommendations. The primary customers of the NOLA OIG are the Executive and Legislative branches of City government, but its ultimate customers are the citizens and businesses that receive City services and pay City taxes.

Independent Police Monitor

The Independent Police Monitor is one of four divisions of the OIG. However, its operations are independent of the OIG and it has a separate and distinct mission. IPM personnel are not subject to continuing education and other requirements of the Principles and Standards for Offices of Inspector General. Instead the IPM division adheres to the Code of Ethics, Principles and Standards promulgated by the National Association for Civilian Oversight of Law Enforcement. The IPM portion of this strategic plan is appended at the end of this plan.
II. RISK ASSESSMENT

The purpose of this assessment is to guide the OIG in its selection of projects and priorities for future work. It is neither a definitive analysis nor a comprehensive assessment. It is a listing of the concerns that guide OIG planning. These concerns originate from various sources including prior OIG work.

ENVIRONMENT

The Administration

The Administration continued to provide information and assistance in detecting and deterring fraud, waste and abuse.

Many improvements have been made but the administration’s ability to bring about large-scale change is limited by two substantial obstacles: lack of the financial reserves depleted by the prior administration’s deficit spending; and the difficulty of making substantial change where there is a civil service structure.

The City’s internal controls over some aspects of the City’s financial systems also remained weak. Many promised corrective actions were dependent on the development of an enterprise-wide IT system, which was not funded in the budgets for 2011 and 2012.

The U.S. Justice Department (DOJ) and the Administration entered into a consent decree that will require many changes to the NOPD and its operations. Foremost among them, the Administration and the decree adopted a new system that would end the financial relationship between police officers and the businesses that hire off-duty details. The most important benefit would be the restoration of a chain of command that had been compromised by conflicts of interest. Additional potential benefits of the new system include visibility of total hours worked and payment of officers through the payroll system.

The proposed system’s effectiveness will depend most on whether it is implemented properly and maintained over time.

Homicide

New Orleans suffers from the highest homicide rate in North America except for Mexican border towns - if only innocent bystanders were counted, New Orleans would still have the third highest homicide rate in the United States.
This reality directly and adversely affects public safety, hinders economic development, and threatens the tourism industry on which the City relies heavily. Surveys have repeatedly shown that citizens consider homicides the City’s top problem. The existence of private police patrol programs testifies to the public’s lack of confidence in the NOPD to protect them.

The homicide problem is national in scope and there are no easy solutions. However, an efficient and effective police department is a prerequisite to improved public safety.

**Corruption**

The problem of corrupt public officials is not unique to New Orleans. However, this year the third City council member since Katrina to be charged with federal crimes pled guilty and resigned.

And City contractors Frank Fradella and Aaron Bennett plead guilty to a conspiracy with a high level city official identified only as “Public Official A”.

Public corruption drives away legitimate businesses, steals from the taxpayers, lowers standards, puts public safety at risk, demoralizes civic workers and denies services to those who are usually the most vulnerable citizens. *In extremis*, corruption alienates citizens from their government to the detriment of all.

**City Government Components and Satellite Entities**

City government consists of city departments and a large number of relatively independent boards, commissions and public benefit corporations, collectively termed component or “satellite” entities. These component and satellite entities have been without effective oversight for many years, an absence that fosters non-compliance, corruption and poor governance leading to inefficient and ineffective performance.

One example of abuse was revealed at the New Orleans Aviation Board, where the former executive director and former chairman of the Aviation Board charged expensive meals, $300 tips, philanthropic donations, and other extravagant and inappropriate expenses to their airport credit cards.

Some of the component or satellite entities are very large. The Sewerage & Water Board reported $190 million in revenues for 2011. A doubling of user rates as has been proposed could add another $131 million for total revenues of $371 million per year. (By comparison, the City’s General Fund revenues were estimated at $490 million for 2012.) The S&WB has a 10-year capital plan budget of $3.6 billion, which is larger than the capital budget plan of the RSD school construction program.
ASSESSMENT CATEGORIES

The risk assessment considers the universe of City programs and operations, and uses the following criteria in order of priority: public safety or public health risk; potential revenue increases or potential cost reductions; concerns expressed by City officials; and, sources of widespread public concern. The issues listed below represent the greatest concerns to the NOLA OIG.

Public Safety Risks
Public safety is the responsibility of the criminal justice system, which is composed of the New Orleans Police Department, prosecutors, courts, public defenders, corrections officials and the medical examiner (coroner).

Policing is often difficult and always dangerous. New Orleans has many police officers who face the job’s challenges courageously without violating the law or the guidelines of the department. As an institution, however, the New Orleans Police Department has earned the mistrust of the citizenry it is supposed to protect and serve, as evidenced by recent convictions of officers for participating in or covering up the criminal activities of some of its members in the days after Katrina.

The City of New York reduced homicides by 80% from 1991-2010; - a New Yorker today is only a fifth as probable to be a homicide victim as 20 years ago. “Policing” has been credited with 40% of the reduction in crime experienced in NYC. The NYPD used various tactics and strategies such as focusing on Hot Spots and disrupting open air drug markets. The NOPD has stated that it is adopting these and other strategies. All of these strategies assume an adequate baseline: an efficient and effective police force, which may not be the case with the NOPD.

To be successful in solving homicides, the NOPD must have an effective chain of command, a sufficient number of trained and fit officers, adequate equipment and technology, sufficient community support, and officers in compliance with the law. The NOPD chain of command was corrupted in the past by the conflicts of interest arising from the commercial interests of its members.

Inefficiency makes more officers necessary to satisfy the same level of demand for policing. There are numerous questions regarding NOPD efficiency and its need for personnel. As an example, how many police officers are available for patrol when details and other considerations limit their participation? How many officers are assigned to headquarters as opposed to districts? How many police officers work each shift in each district? The answers to these questions will establish how well the NOPD deploys its existing personnel and thus how many police officers are needed to patrol the streets of New Orleans effectively.
Prosecutors and the courts must operate efficiently and effectively, have sufficient resources and comply with the law. The medical examiner must have sufficient resources, operate efficiently and effectively and comply with the law.

Failure to comply with the law has been a problem throughout the criminal justice system. For example, police officers operate private vehicles lacking valid license plates and brake tags, and park illegally on a daily basis. Flagrant and regular defiance of the law leads citizens to believe that the NOPD only enforces laws involving others. The city courts, which do not try felony crimes, have cheated other organizations of funds, disobeyed the laws related to collection and remittance of fees, and permitted large-scale waste of public funds by inattention to their ministerial duties. The courts also allowed the downgrade or dismissal of 99% of the contested traffic charges, which the public rightly interprets as more evidence of a corrupted system. The public will have contempt for the courts and the laws until criminal justice system officials demonstrate obedience to the law.

Potential Revenue Risks
- The City may not collect all taxes due.
- The City may not receive all funds collected by other entities of City government.
- The City may lack adequate safeguards against employee dishonesty in the collection of fines and fees.
- Property Tax assessments may result in underpayment of taxes.

Potential Cost Reduction Risks
- Some of the City’s internal controls over fixed assets, accounts payable, payroll and purchasing are weak and present opportunities for fraud.

Public Concerns
- Blight continues to exist on a large scale.
- City streets remain in poor condition.
- The water system leaks most of the water purified.
- Sewerage & Water Board user fees are projected to double over 5 years.
III. STRATEGIES

The OIG strategy to prevent and detect fraud and abuse in City operations and entities includes:

1. Conducting Fraud Awareness seminars;
2. Conducting proactive analyses to identify potential fraud indicators;
3. Screening new procurements exceeding $100,000 in value;
4. Monitoring high-risk City contracts; and
5. Conducting investigations into allegations or indications of fraud and abuse, and refer credible evidence of fraud or abuse to prosecutors and City officials, as appropriate.

The OIG strategy to promote efficiency and effectiveness consists of reviewing those areas of City operations or programs that may offer opportunities to improve public safety and public education, to increase City revenues, to reduce City expenditures, to bring about fairness for all citizens, and to assess widespread public concerns.
IV. RISK MITIGATION ACTIVITIES

The projects listed below are intended to mitigate the risks identified in the assessment above. The schedule of activities will be reviewed and modified as circumstances warrant during 2013. The nature and associated entity of some planned projects will remain confidential until executed so that all entity managements will have an incentive to review the condition of their financial systems and the integrity of their operations.

2012 ACTIVITIES

The following projects were completed by August 31, 2012:

1. Public Letter to Director of Public Works providing the results of an analysis of an RFP for Curbside Management and Enforcement;
2. Public Letter to Aviation Board on the results of a follow-up review of Passenger Vehicles;
3. Public Letter to Chief Administrative Officer on Municipal Court Take-Home Vehicles;
4. Public Letter to Administrative Judge of Municipal Court reporting referral of the former Administrative Judge’s family employment at the Court;
5. Public Letter to the Mayor on Sewerage and Water Board rate increases;
7. Evaluation of City Employee Life Insurance Benefits;
8. Review of the New Orleans Aviation Board’s Credit Card Activity;
9. Evaluation of City Property and Casualty Insurance Program;
10. Report of Inquiry into Actions of the Administrative Judge of New Orleans Municipal Court and the Orleans Parish Sheriff to retain one another’s spouses;
11. Follow-up Report on Travel and Business Expense Reimbursement and Credit Card Issuance and Use Policies;
12. Follow-up Report on Department of Sanitation Contract Oversight;
13. Follow-up Report on the New Orleans Municipal Employees’ Retirement System Travel Policy; and
14. Follow-up Report on Municipal Court’s Collection and Remittances to the City.
The following projects were underway at August 31, 2012:

1. Performance Audit of Payroll Liabilities;
2. Performance Audit of Internal Controls – Revenue from Sales & Usage Taxes;
3. Performance Audit of Sewerage & Water Board Sanitation Fee Collections and Remittances;
4. Performance Audit of French Market Corporation;
5. Performance Audit of the certain NOAB month-to-month contracts;
6. Review of NOPD Search and Arrest Warrants;
8. Evaluation of Workers Compensation insurance;
9. Evaluation of City Funding of the Orleans Parish Sheriff Office;
10. Evaluation of the City’s Vendor Payment Process;
12. Evaluation of Ad Valorem Tax Collections;
13. Evaluation of NOPD Field Interview Card database (for the Independent Police Monitor);
14. Budget Benchmarking Project – Sanitation and Parks & Recreation functions;
15. Follow-up on French Market Corporation Credit Card and Business Expense Reimbursement;
16. Follow-up on Internal Controls over Accounts Payable;
17. Follow-up on Internal Controls over Fixed Assets;
18. Follow-up on Internal Controls over Payroll; and
19. Follow-up on Internal Controls over Donations.
2013-2016 ACTIVITIES

The following projects are planned in the areas listed below.

PUBLIC SAFETY

NOPD

- Evaluation of the initial implementation of the NOPD off-duty detail system (follow-up with short-notice periodic inspections for several years).
- Evaluation of High Risk Officers and the Early Warning System.
- Evaluation of General Fund Support of the NOPD.
- Evaluation of Private Security Districts.
- Audit of Payroll.
- Audit of Selected Uniform Crime Report Accuracy.
- Audit of Use of Grant Funds.
- Evaluation of NOPD force structure – effective personnel strength, how it is deployed, and the available equipment and technology.
- Evaluation of COMSTAT process.
- Audit of Evidence Management.
- Evaluation of Entrance Screening for New Officers.
- Evaluation of Physical Fitness of Patrol Officers.

COURTS

- Evaluation of DWI Case Dispositions
- Non-cash Collections.

CORONER

- Review of Accounting Issues raised by the Orleans Parish Coroner.
- Evaluation of the Medical Examiner function.

ORLEANS PARISH SHERIFF

- Review of the Electronic Monitoring Program.
CITY OF NEW ORLEANS

- Evaluation of Adjudicated and Blighted Properties.

PUBLIC EDUCATION

ORLEANS PARISH SCHOOL BOARD

- Audit of Use of Funds.
- Audit of Financial Controls.

RECOVERY SCHOOL DISTRICT

- On-going construction fraud deterrence program.

TOURISM

- Review of Aviation Board Contracts.
- Review of Aviation Board Procurement Controls.
- Review of Aviation Board Construction Project(s).
- Review of Taxicab Regulation.
- French Quarter Citizen Reporting Initiative.

REVENUE INCREASES

- Review of Internal Controls – Safety and Permits.
- Evaluation of Property Tax Assessments.

COST REDUCTIONS

- Credit Card Purchases at Selected Entities.
- Take-home Car Usage at Selected Entities.
- Payroll Monitoring – continuous.
- Review of the AFIN system.
- Evaluation of Pension Obligations.
- Evaluation of the Cost of Take-home Car Policy.
**CONTRACT OVERSIGHT**

- Screen high dollar value proposals to assess risk and offer comments
- Monitor high-risk contracts, including conducting audits and/or inspections

**PUBLIC CORRUPTION**

- Conduct Fraud Awareness seminars for employees and contractors
- Conduct investigations and refer evidence to appropriate prosecutors

**LEGISLATIVE REVIEW**

- Review pending and existing ordinances, statutes and regulations, and make recommendations relating to fraud and abuse, or efficiency and effectiveness, in City programs and operations
V. VISION

The NOLA OIG vision is to be an organization that serves all the citizens of New Orleans – one that makes a positive difference in the integrity, efficiency, effectiveness, and fairness of City government.

The OIG serves its clients as constructive critic, helpful advisor, and positive change agent. While maintaining our independence, we work in a cooperative fashion with others to improve governance of the City of New Orleans.

Our aim is to deter those who would defraud or abuse their position. Failing that, our aim is to cause them to be held accountable for their misconduct. Similarly, we seek to make a material contribution to government efficiency and effectiveness -- to make a positive difference in the delivery of services to the City’s citizens.
VI. GOALS

The OIG is an oversight organization and accomplishes its missions principally through audits, evaluations, investigations, and other fact-finding and reporting activities. OIG mission effectiveness is guided by the following goals:

- **RELEVANCE**: Focusing OIG activities on the right issues at the right time;
- **CREDIBILITY**: Performing the work credibly; and
- **COMMUNICATION**: Reporting the results of our work in a manner that achieves maximum impact and encourages expeditious action.

We believe that accomplishing these broad goals represents the best performance possible by an OIG.
VII. PERFORMANCE MEASURES

One or more sub-goals are presented for each goal, and performance measures and validation means are identified for each.

GOAL: RELEVANCE – OIG resources are directed to the issues of greatest concern in time to be useful.

SUBGOAL 1: Importance – The right projects are selected for review.

Performance Measures:
- Strategic plan assessed risks for the universe of City of New Orleans and its component and satellite entities responsibilities and operations. (Y/N)
- Planning process solicited the concerns of the City Administration and City Council members, and considered public concerns. (Y/N)
- Resources were assigned according to priorities based on a risk assessment. (Y/N)

SUBGOAL 2: Timeliness – OIG reports are delivered at the right time.

Performance Measure:
- Administration, City Council and the public’s views of timeliness of OIG reports.

GOAL: CREDIBILITY – Reviews are performed by independent staff of sufficient competence to achieve review objectives, and in accordance with professional standards.

SUBGOAL 1: Independence – OIG staff is organizationally and personally independent.

Performance Measures: IG Certification of Independence prior to commencement of projects and in final reports. (Y/N)
SUBGOAL 2: *Competence* – OIG staff possesses the knowledge and skills to achieve the objectives of OIG projects.

**Performance Measures:**
- Percentage of staff meeting continuing professional education requirements.
- Percentage of audit and investigative staff with national certification(s).
- Percentage of audit and evaluation staff with advanced degrees.

SUBGOAL 3: *Methodology* – The methodology employed meets professional standards and is appropriate to review objectives.

**Performance Measures:**
- Percentage of reviews meeting applicable professional standards.
- Percentage of draft findings sustained in final reports.

GOAL: COMMUNICATION – Findings and recommendations reported achieve maximum impact and encourage corrective action.

SUBGOAL 1: *Quality*: Information presented is accurate and complete; findings identify underlying causes of reported problems; and recommendations are effectively communicated to decision makers.

**Performance Measures:**
- Instances of factual errors or material omissions in final reports.
- Percentage of recommendations accepted.

SUBGOAL 2: *Form and Content* – OIG reports meet all form and content expectations established by City ordinance and professional standards.

**Performance Measure:**
- Identified instances of failure to meet or satisfy form and content requirements.
Independent Police Monitor

The Police Monitor mission is to ensure New Orleans Police Department accountability for misconduct and responsiveness to the community it serves.

The Police Monitor organization plays an important role in the criminal justice system by providing independent assurance that the NOPD conducts effective investigations of allegations of misconduct by police officers. That assurance is provided by extensive outreach and public dialogue. The Police Monitor accomplishes its mission by monitoring the process by which the NOPD investigates allegations of misconduct and improper uses of force.

The NOPD’s ability to solve homicides is affected greatly by the cooperation given by citizens in identifying criminals and providing evidence. A U.S. Department of Justice report stated that three-quarters of New Orleans homicides occurred outdoors in residential areas where there should have been witnesses. However, that cooperation has been lacking because of widespread distrust of the NOPD as a result of past actions by individual members of the NOPD.

By reviewing NOPD investigations into allegations of police misconduct, the Police Monitor can provide citizens third-party assurance that allegations are thoroughly investigated and appropriate disciplinary actions are taken. This independent review is most important for officer-involved shootings and in-custody deaths.

Mission

The governing ordinance, Section 2-1121 of the New Orleans Municipal Code, tasks the OIPM to monitor, review, analyze and report concerning:

- civilian and internally-generated complaints/investigations,
- internal investigations,
- discipline,
- use of force
- in-custody deaths,
- policies/procedures,
- resource needs,
- risk management,
- the Early Warning System (EWS),
- supervision, and training,
- claims/lawsuits,
- data collection, analysis, and reporting; and
- Officer commendations.
The IPM accomplishes its missions by monitoring the process by which the New Orleans Police Department (NOPD) investigates allegations of misconduct and uses of force by its employees in order to determine if the investigative process is timely, thorough and fair. It collects and analyzes data about complaints and police operations in order to identify problem areas and their root causes and makes that analysis public.

The IPM is required to conduct public outreach meetings about its activities in each council district of the city throughout the year. The IPM also follows the Code of Ethics and Principles and Standards of the National Association for Civilian Oversight of Law Enforcement (NACOLE).

**RISK ASSESSMENT**

**The Administration**

The administration asked for federal assistance in improving the police force, and negotiated a consent decree that has been submitted to a federal court for approval.

The Administration through its City Attorney requested greater assurance regarding the ability of the IPM to protect confidential documents from public records requests under the same public records law exemptions as any other OIG division. The OIG and the Administration worked together to provide a legislative solution to those concerns that will allow the IPM to fulfill its obligations and to access critical information in the possession of the NOPD.

The Police Monitor was not included in the negotiation of a consent decree and has moved in federal court for a role. The consent decree partially duplicates the IPM statutory duties, especially with regard to officer-involved shootings and in-custody deaths. The agreement has the potential to have a positive impact on the NOPD, but the exclusion of the IPM runs the risk of weakening local reform efforts. The tentative agreement has weaknesses in its provisions relating to reviewing warrants and preventing retaliation among others.

**Public Concerns**

The people of New Orleans’ distrust of its police department fueled the creation of the IPM. In order for the public to embrace community policing and to assist the NOPD in its crime fighting duties, the public needs to have trust in its interactions with the police.

Police misconduct and corruption destroys public trust, lowers standards, risks public safety, demoralizes ethical employees, and denies services to those who are usually the most vulnerable citizens.
Public Safety Risks

- The NOPD’s system of reporting, investigating, and analyzing the appropriateness of the use of force by police officers may be inadequate and presents opportunities for unauthorized force to go unchecked.

- The New Orleans Police Department’s relationship with the citizenry is adversely affected by the misconduct of individual officers.

Controls, Policies, Procedures

- The NOPD’s internal controls such as its Operations Manual are outdated and not in agreement with best practices for police departments.
- The NOPD’s stop and frisk practices may not be constitutional.
- The NOPD may not exercise adequate oversight over misconduct and use of force investigations to ensure officer accountability.
- The NOPD may not take adequate measures to control retaliation against employees who speak out about misconduct.

Public Concern Risks

- In light of recent Officer-Involved-Shootings (OIS), the public has focused on the NOPD’s ability to investigate an OIS in a trustworthy manner.
- Lack of Courtesy and Professionalism continue to be the leading allegations of misconduct against the NOPD.
- The public and employees of the NOPD have requested an alternate place to file complaints of misconduct.
- Transparency in the NOPD’s accountability systems continues to be insufficient.

STRATEGIES

The IPM cannot perform all of the thirteen duties set forth in its governing ordinance because of limited resources -- the IPM staff consists of four persons. Given the limited resources, IPM activities will focus on critical incidents, complaint intake and establishment of a Community / Police Mediation Project.
**Critical Incidents**

The highest priority will be responding to critical incidents, monitoring the NOPD critical incident investigation and reviewing the NOPD critical incident investigations upon their completion.

The term "Critical Incident" means: all incidents involving the use of deadly force by an NOPD officer; all uses of force by an NOPD officer resulting in an injury requiring hospitalization; all head strikes with an impact weapon, whether intentional or not; all other uses of force by an NOPD officer resulting in a death; and all deaths while the arrestee or detainee is in the custodial care of the NOPD. The deaths of Justin Sipp and Wendell Allen, each as a result of an Officer Involved Shooting, were critical incidents that present the greatest risk of harm to the public and to officers.

**Complaint Intake**

The second priority is to accept complaints of NOPD misconduct. Some members of the public and NOPD employees do not feel safe filing a complaint with the NOPD regarding the misconduct of an individual officer or supervisor. The IPM will provide an independent and safe place for members of the community and NOPD to lodge their complaints. However, the complaints will be sent to the NOPD for resolution unless the complaint alleges misconduct involving a critical incident. This is one effect of insufficient resources.

**Mediation**

The IPM and the PIB recently began working together to establish a mediation program for civilian complaints as a confidential and voluntary alternative to the traditional PIB complaint process. This newly established program is entitled the New Orleans Community/Police Mediation Project (CPMP) and it was created pursuant to the NOPD-IPM Memorandum of Understanding.

The CPMP is designed to bring members of the NOPD and civilian complainants together to settle their disputes through mediation. It will be administered on a daily basis by mediation professionals and function independently from the NOPD and PIB.
RISK MITIGATION ACTIVITIES

The listed projects are intended to mitigate the risks shown above. The schedule of IPM activities will be reviewed and modified as circumstances warrant. The IPM also will conduct un-programmed activities as appropriate.

2012 – 2013 ACTIVITIES

The following OIPM projects were underway at August 2012:

- Review of NOPD Stop & Frisk Practices;
- Review of NOPD Warrants;
- Review of NOPD Biased Policing Investigations;
- Review of NOPD Retaliation Prevention Practices;
- Creation of the New Orleans Community/Police Mediation Project.

GOALS

The goals of relevance, credibility and communication are also goals of the IPM Division. Additional information relating to performance measures are pending finalization of the consent decree.

VISION

The vision of the New Orleans Police Monitor is: To improve police services to the community, citizen trust in the NOPD, and officer safety and working conditions. The IPM vision is one of cooperation between the community, police and other government agencies to build transparency and accountability in NOPD so that we may not only reduce violence but also strengthen our community – all of us sharing in this city by living according to the rules of mutual accountability and respect. The community we are building will be safe for everyone, regardless of race or socioeconomic status.

The Police Monitor vision is to serve the NOPD as a constructive critic and as a positive force for change. While maintaining our independence, we intend to work in a cooperative fashion with others to improve the accountability of the New Orleans Police Department.
Our aim is to make NOPD’s accountability systems effective, efficient and fair for the community it serves; which will make a positive difference in the delivery of police services to the community.