

Executive Summary

The Office of Inspector General (OIG) conducted a performance review of the cost and management of passenger type vehicles of the Orleans Parish Criminal Sheriff's Office (OPCSO). This performance review was conducted under the authority contained in Chapter 44 of Title 33 of Louisiana Revised Statutes of 1950 comprised of R.S. 33.9611 through 9614 and the Ordinances of the City of New Orleans, ARTICLE XIII, Sec. 2—1120 (11) (a), (b), and (c) and Sec. 2—1120 (12).

The OIG review was planned and conducted in accordance with *Principals and Standards for Office of Inspector General* and generally accepted government auditing standards for performance reviews.

On March 12, 2009 OIG auditors held an entrance conference with the Risk Manager and Legal Counsel for the OPCSO. The OIG informed the OPCSO that the objective of the review was to inquire into the efficiency and effectiveness of the management of the fleet and to obtain and evaluate information about the size and cost of the OPCSO's fleet of passenger type vehicles.

The OIG review primarily covered five critical areas:

- Take-home criteria for vehicles
- Take-home vehicle personal use charge
- Abuse or misuse of vehicles
- Record keeping of maintenance costs of vehicle fleet
- Fuel use and monitoring

The OIG tested the OPCSO practices for compliance with the Louisiana State Constitution, the Internal Revenue Service rules and regulations and the current City of New Orleans and OPCSO policies and procedures. The OIG procedures included interviewing management personnel and evaluation of selected documents, policies and procedures as considered necessary. After analyzing the data, the OIG prepared this written report which includes findings and recommendations for improvement.

The OIG recommendations are intended to provide the OPCSO with advice in implementing enhanced business practices. The OIG held an exit conference to discuss the findings and recommendations with appropriate management personnel before submitting this written report. The OPCSO had three findings, two observations, and one commendation. Management's response is presented in Attachment B.