

## EXECUTIVE SUMMARY

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The Office of Inspector General (OIG) conducted a review of the accounting and use of nongovernmental donations administered by the City of New Orleans. The objective was to determine whether the City accounted for and expended donations appropriately. A report titled *“City of New Orleans Miscellaneous Donations Fund and America’s New Orleans Fund”* (2011 Report) was issued on September 26, 2011.

The follow-up report revealed that the City issued a donations policy after the report was finalized, but it did not implement any of its other responses submitted in the 2011 Report. The auditors will perform a 2<sup>nd</sup> follow-up in approximately eighteen months of the release of this report.