

EXECUTIVE SUMMARY

In March of 2013 the Office of Inspector General (OIG) conducted a performance audit titled, “A Review of the Orleans Parish Coroner’s Supplemental Payments to Employees and Contractors” (the 2013 Report). The purpose of the audit was to determine if the Orleans Parish Coroner’s Office (the Coroner’s Office) was in compliance with city policies, and state and federal laws regarding supplemental payments.

The Coroner’s Office did not implement seven of the nine corrective actions promised by the Coroner’s Office in the 2013 Report. One of the nine corrective actions was partially implemented; and one of the nine corrective actions from the 2013 Report could not be tested due to lack of documentation.

The findings from the 2013 Report included the following:

1. “The Coroner’s Office made unauthorized supplemental payments to its employees and contractors.”
2. “The Coroner’s employees, who were paid through a City General fund allocation, worked for other parishes during their City funded work day.”
3. “The Coroner’s Office did not maintain a written policy outlining when employees and or contractors could receive supplemental payments.”
4. “The Coroner did not maintain documentation of the calculations used for the supplemental payments.”
5. “The Coroner’s Office was inconsistent in the coding of the supplemental payments in its general ledger.”
6. “The Coroner’s Office had a doctor classified as [both] an employee and an independent contractor simultaneously.”
7. “The Coroner’s Office did not issue 1099s to its contractors paid through its separately maintained bank account.”
8. “The Coroner’s Office did not issue W-2s to its employees paid through its separately maintained bank account...”
9. “[The] Coroner’s Office paid... contractual employees without a written agreement stating an amount to be paid for the services to be performed.”

The purpose of this follow-up report was to determine if the Coroner’s Office implemented the corrective actions identified in the 2013 Report.¹

¹ The responses from the Coroner’s office noted in this report were submitted under the former Coroner’s reign.