

New Orleans Aviation Board Contract Audit

AD-24-0004 • March 12, 2026

Purpose of This Report

The Office of Inspector General (OIG) for the City of New Orleans (City) conducted a performance audit of the New Orleans Aviation Board (NOAB). The objective of the audit was to verify the following for NOAB service and maintenance contracts:

- NOAB had adequate policies and procedures for procuring service and maintenance contracts that complied with best practices.
- NOAB effectively implemented those policies and procedures for service and maintenance contracts.

What the OIG Found

The audit of NOAB service and maintenance contracts resulted in the following findings:

- Nine of the 21 contracts reviewed (42.9%), totaling \$51,666,397, lacked one or more required documents in the City's Budget Requisition and Accounting Services System (BRASS).
- Forty-five of the 106 invoices reviewed (42.5%) were missing at least one required document or other pertinent information, including one contract that did not contain the required subcontractor timesheets for \$706,322 of invoiced work.
- Eight of the 114 invoices tested (7%) contained invoiced amounts that did not match, or could not be verified against, the supporting documentation, totaling \$3,050.
- Three of the 19 contracts requiring Proof of Signatory Authority, totaling \$10,394,972, lacked the authorized individual's signature.

The audit resulted in the following positive finding:

- NOAB demonstrated compliance with the City's procurement requirements for the sole source and State contracts reviewed.

What the OIG Recommended

Based on these findings, the OIG made the following recommendations to NOAB:

- New Orleans Aviation Board should strengthen and enforce its existing review and verification process to ensure all required documentation is consistently included in contract files before execution.
- New Orleans Aviation Board should enhance its invoice review and approval procedures and provide targeted training for both employees and vendors to ensure full compliance with all contract requirements.
- New Orleans Aviation Board should strengthen and enforce its formal invoice reconciliation process to confirm that billed amounts accurately reflect hours worked and contractually agreed-upon rates. Vendor training should also be strengthened to minimize discrepancies between invoices and supporting documentation.
- New Orleans Aviation Board contract reviewers should ensure that the contract signatory is the same individual identified in the Proof of Signatory Authority before approving contracts for execution.

In its written response to the OIG recommendations, NOAB disagreed with Finding 1, Finding 2 (partial disagreement), and Finding 3 of the report. However, NOAB provided corrective actions outlined in its written response that, if implemented effectively, will resolve the findings noted in this report. In NOAB's written response, management asserted that NOAB did not use BRASS as its system of record and that some required contract documents were uploaded to BRASS for the OIG's convenience. This is inconsistent with statements made during preliminary planning meetings and process walkthroughs for the audit, where NOAB indicated that it followed City policy requiring contract documentation to be in BRASS. The auditors noted that NOAB uploaded the required contract documentation to BRASS for 12 of the 21 NOAB contracts reviewed. Those contract documents were uploaded to BRASS prior to the OIG's audit, indicating that NOAB did follow City policy, but did not do so consistently for all contracts.