

CADDO PARISH COMMISSION

505 TRAVIS STREET, GOVERNMENT PLAZA

PUBLIC NOTICE

AUDIT & FINANCE COMMITTEE

Government Plaza 1st Floor Conference Room

November 10th, 2022

12:00 PM

1. AUDIT & FINANCE COMMITTEE ROLL CALL:

John E. Atkins - Chair, President

Steven Jackson

Steffon Jones

Ed Lazarus

2. INVOCATION:

3. PLEDGE OF ALLEGIANCE:

Veterans and active military members saluting during recitation of the Pledge of Allegiance would be appropriate, should you wish to do so. All others, please recite with your hands over your hearts, and we **ask that everyone please remember our POW-MIA's** as we say the Pledge of Allegiance.

4. AGENDA ADDITIONS:

5. PUBLIC COMMENTS:

Citizens who wish to address the Committee please fill out a comment card located in the chamber foyer, and return to the Chairman or the Clerk of the Commission. Citizens may also fill out & submit a [COMMENT CARD ONLINE HERE](#) prior to the meeting. Individual comments are limited to 3 minutes

6. NEW BUSINESS:

6.I. Internal Audit Of Purchasing And Procurement Services

Documents:

[INTERNAL AUDIT_PURCHASING AND PROCUREMENT - DRAFT.PDF](#)

6.II. Internal Audit Of Parish Administration And Legal

Documents:

[INTERNAL AUDIT_PARISH ADMIN AND LEGAL - DRAFT.PDF](#)

6.III. Internal Audit Status Update

Documents:

[INTERNAL AUDIT STATUS UPDATE_11.10.22.PDF](#)

7. ADJOURN:

The Parish of Caddo

*Internal Audit of
Purchasing and Procurement*



November 10, 2022

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Postlethwaite & Netterville, A Professional Accounting Corporation

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Objective & Scope

An internal audit of the Caddo Parish purchasing and procurement process was conducted to assess applicable internal controls, compliance with regulations, and compliance with internal policies and procedures. The following areas were included in the scope:

- Bid Process, including compliance with Louisiana Public Bid Law
- Purchase Order Process
- Procurement/Purchase Card Process

Overview of Procedures

- Obtained policies and procedures (P&P) related to purchasing and procurement, as applicable.
- Performed interviews and process walkthroughs in July 2022 with Caddo Parish Finance/Purchasing Department personnel.
- Performed testing, on a sample basis, to determine if bids awarded followed the bid process as described in policies in procedures and as required by Louisiana Public Bid Law.
- Performed testing, on a sample basis, to determine if purchase orders followed the process as described in policies in procedures and as required by Louisiana Public Bid Law.
- Performed testing, on a sample basis, to determine if procurement cards were issued to active employees following the Parish application process, procurement card transactions complied with the requirements detailed in policies and procedures, and procurement card transactions were within cardholder limits.

The scope period included in the audit was
05/01/2021-
05/31/2022

Executive Summary

DRAFT

Based on the procedures performed, five (5) observations were identified. High, moderate and low priority risk ratings¹ were assigned. Additional details including associated risk, root cause, recommendations, responsible party and management response are included in the Results section of this report.

❖ One (1) observation was assigned a priority risk rating of high as explained below:

Summary of Observations

Risk Ranking: High

Area: Procurement Card (P-Card) Limits

1) Procurement Card transactions for an employee exceeded the spending limit for one sampled month. Management notified the procurement card vendor bank of this instance, and Management identified two (2) additional instances of cardholders that exceeded their spending limits.

❖ Two (2) observations were assigned a priority risk rating of moderate as explained below:

Summary of Observations

Risk Ranking: Moderate

Area: Purchase Order Process

2) As detailed below, observations related to the purchase order process were identified during testing. While each observation in isolation would not result in a moderate risk to the Parish, the combination of observations related to purchase orders resulted in a risk ranking of "Moderate."

2a) Parish *Purchasing Policies and Procedures* required Department Head approval of requisitions; however, Department Head approval was not always obtained for purchase orders.

2b) Three quotations were not always obtained for purchases where it was required by Parish *Purchasing Policies and Procedures* or recommended by the Louisiana Legislative Auditor.

Area: Bid Process

3) A bid funded via ordinance was awarded before the ordinance was passed and final approvals were obtained.

¹ See Appendix B for additional details regarding the priority risk rating definitions.

Executive Summary

❖ Two (2) observations were assigned a priority risk rating of low as explained below:

Summary of Observations

Risk Ranking: Low

Area: Policies and Procedures

4) Based on procedures performed, the Parish was in compliance with Louisiana Public Bid Law; however, the *Department of Finance Operational Policies and Procedures* had not been updated since 2019, and therefore, did not include current Louisiana Public Bid Law requirements.

Area: Procurement Card (P-Card) Process

5) As detailed below, observations related to the procurement card process were identified during our testing.

5a) There was no documented process for the procurement card review and approval process, which contributed to procurement card statements that did not always contain the Department Head approval and purchases that were not always adequately reviewed.

5b) Additional authorizations granted to procurement card holders were not always documented.

Overall Recommendations Summary

Specific recommendations have been included within this report; however, the following presents overall recommendations across in-scope areas.

- Management should perform analysis on the full population of procurement card transactions by cardholder per month to identify additional instances of cardholders exceeding their monthly limit. If deemed necessary, Management should consider an alternative procurement card vendor.
- Management should ensure that purchase order processes are followed in accordance with policies and procedures and in accordance with recommendations from the Louisiana Legislative Auditor, including obtaining Department Head approvals and obtaining multiple quotes when necessary.
- Management should consider updating policies and procedures to be reflective of current practices as well as establishing a formal process for bids funded by ordinances and a process for P-Card review and approvals. Management should also establish an annual process to review policies and procedures.

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: High					
Area: Procurement Card (P-Card) Limits					
1	<p>Based on the testing of fifteen (15) cardholders' purchase limits during one sampled month in 2022, P&N observed that for one of the sampled employees selected, the total monthly transactions (\$5,971.47) exceeded the employee's spending limit (\$5,000.00). At the time of testing, Management was unable to provide an explanation for this occurrence.</p> <p>Upon notifying Management of this instance, the Parish's card vendor bank was notified. While awaiting an explanation for this occurrence from the card vendor bank, Management identified two (2) additional instances of cardholders that exceeded their spending limits.</p>	<p>P-Card purchases that exceed the monthly purchase limits or the individual purchase limits could lead to an increased risk of:</p> <ol style="list-style-type: none"> 1. Inappropriate spending and improper payments. 2. Noncompliance with regulations if large purchases are not monitored. 3. Reputational damage. 	<p>The card vendor bank's system allowed cardholders to complete purchases that exceeded their approved monthly spending limit. As of the date of this report, the card vendor bank was unable to provide Management with an explanation for the exceeded limits.</p>	<p>Since P-Card Limits were tested on a sample basis for one sampled month, Management should perform an analysis on the full population of P-Card monthly limits to identify any other instances of employees that exceeded their spending limit. The period of the analysis should align with the fiscal year.</p> <p>Management should consider adding an additional P-Card review process to include a comparison of each cardholder's card limit to the statement's net charges to identify overages. This review should be incorporated at the Department Head approval level and during Finance's monthly review of all P-Card transactions.</p> <p>If no resolution is reached with the card vendor bank, Management should evaluate whether it is necessary and feasible to consider other institutions as the procurement card vendor.</p>	<p>Director of Finance</p> <p><i>Management Response:</i> Management tested the full population of P-Card monthly limits for 2021 and 2022 YTD and found no additional instances of employees exceeding their limits. A comparison of each cardholder's limit to the statement's net charges was incorporated into Finance's monthly review process effective 9/1/2022.</p> <p>The Finance Department relies on the purchasing card providers software to adequately uphold the controls put in place. After becoming aware of this issue and many attempts to seek resolution from our current provider, the Finance Department began looking for an alternative provider for this service. The Parish will be changing providers for our purchasing cards.</p> <p>Estimated completion 3/31/2023</p>

Results

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#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Purchase Order Process					
2a	<p>The Caddo Parish <i>Purchasing Policies and Procedures</i> detailed requirements for the purchase order process, including Department Head approval of requisitions and review of order details by the Purchasing Department. However, of the sixteen (16) purchase orders selected for testing, one (1) purchase order did not include Department Head approval and was entered and approved by Purchasing Department personnel.</p> <p><i>Additional details regarding the purchase order that did not include Department Head approval were provided to management.</i></p>	<p>Unapproved purchase requisitions may result in unnecessary or inappropriate purchases using Parish funds leading to reduced funds available for other Parish projects.</p>	<p>The Purchasing Department could enter and approve the same requisition without Department Head approval.</p>	<p>Management should determine if it would be feasible to remove Purchasing personnel as Department Head approvers for other departments, requiring the actual Department Heads to approve the requisition. If this is not feasible, Management should consider establishing a process to periodically review purchase order approvals to ensure that Department Heads are approving all purchases and Purchasing Department personnel are not entering and approving the same requisitions.</p>	<p>Director of Finance</p> <p><i>Management Response:</i> Purchasing personnel are not allowed to approve requisitions. All requisitions must be approved by the Director or Assistant Director of the department. The Purchasing staff will begin periodic reviews to ensure proper approvals.</p> <p>Effective 9/1/2022</p>

Results

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#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Purchase Order Process					
2b	<p>The Caddo Parish <i>Purchasing Policies and Procedures</i> detailed requirements and recommendations for the purchase order process, including obtaining at least three quotations for expenses between \$2,000 - \$10,000 and public works expenses less than \$250,000 (as recommended by the Louisiana Legislative Auditor). However, of the sixteen (16) purchase orders selected for testing, the following was identified:</p> <ol style="list-style-type: none"> Four (4) purchase orders for expenses between \$2,000-\$10,000 did not include at least three (3) quotes. One (1) purchase order for a public works repair service under \$250,000 did not include at least three (3) quotes. <p><i>Additional details regarding the purchase orders that did not include quotations were provided to management.</i></p>	<p>Failure to obtain sufficient quotes may result in non-competitive purchases, which could lead to:</p> <ol style="list-style-type: none"> Low quality purchases High-cost purchases Reduced opportunity to utilize and develop a diverse vendor base Reduced funds available for other Parish projects 	<p>Lack of training and/or knowledge of policies and procedures requirements.</p> <p>Lack of staff awareness of the differences between internal policies and procedures and external regulations.</p>	<p>Management should ensure that all aspects of the purchase order process are followed in accordance with Parish policies and procedures.</p> <p>Management should also ensure that Purchasing staff are trained and knowledgeable on internal policies and procedures, which require three quotations be obtained for purchases between \$2,000 - \$10,000 and public works purchases that are under the Louisiana Public Bid Law Threshold, as recommended by the Louisiana Legislative Auditor.</p>	<p>Director of Finance</p> <p><i>Management Response:</i> A checklist will be included with each purchase orders to ensure procedures are followed.</p> <p>Effective 10/1/2022</p> <p>The Purchasing staff will undergo training of the current policies and procedures to ensure that all requirements are met. Trainings will be conducted with staff anytime there are changes to the policies and procedures.</p> <p>Training completed by 10/31/2022</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Bid Process					
3	P&N selected a sample of three purchases that were awarded via the bid process to test for compliance with Louisiana Public Bid Law and <i>Parish Policies and Procedures</i> . While all samples complied with Louisiana Public Bid Law, the <i>Parish Policies and Procedures</i> required that purchases for bid were included in the annual budget to ensure available funds and were approved by required parties. There was one instance in which the purchase was funded via ordinance; however, the bid was awarded before the ordinance was passed and before final approvals from the Parish Legal and the Administrator's office were obtained.	<p>If bids are awarded prior to funds being approved, there is an increased risk for underfunded projects and/or increased reputational risk.</p> <p>Bids that are awarded before proper approvals may result in inappropriate purchases.</p>	<p>The project required two budget amendments to fully fund the construction. The bid was awarded after the second ordinance was introduced at the Parish Commission meeting but before it was passed by the Commission and received final approvals.</p> <p>There was no established process for instances where project or purchasing funds were made available via an ordinance.</p>	<p>Management should consider implementing a process to ensure that purchases that go through the bid process and are funded via budget amendment/ ordinance are awarded after the funds are approved by all required parties. Further, Management should consider adding an item to the bid packet checklist to ensure that funds are available and have been approved before the bid is awarded and the award letter is sent to the vendor.</p>	<p>Director of Finance</p> <p><i>Management Response:</i> The process for funding this project was highly unusual. Projects are typically funded through the annual budget process or with a minimum of one budget ordinance. Due to the unusual circumstances, the timing of the bid award was premature. The Finance department will revise the checklist to provide for a copy of the adopted ordinance prior to awarding the bid.</p> <p>Effective 10/1/2022</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Low					
Area: Policies and Procedures					
4	<p>While the Caddo Parish Finance Department had formally documented policies and procedures (<i>Department of Finance Operational Policies and Procedures</i>), these policies and procedures were last updated in 2019. As a result, the <i>Department of Finance Operational Policies and Procedures</i> contained outdated information, such as Louisiana Public Bid Law requirements and system information. However, through discussion with purchasing personnel and inspection of the <i>Purchasing Policies and Procedures</i>, it appeared that the Parish was operating in compliance with Louisiana Public Bid Law.</p> <p>The internal document, <i>Purchasing Policies and Procedures</i>, included updated information. It was explained that this document was created with the intention to integrate into the <i>Department of Finance Operational Policies and Procedures</i>; however, at the time of the internal audit, updates had not occurred.</p>	<p>If policies and procedures are not documented or are inconsistent with current practices, an increased risk may exist in the following areas:</p> <ol style="list-style-type: none"> 1. Noncompliance with regulations, which may result in penalties levied by the Louisiana Attorney General. 2. Inconsistent or inefficient processes. 3. Lack of continuity of operations if personnel leave the organization and/or are unexpectedly out of office for an extended period of time. 	<p>The process for updating <i>Department of Finance Operating Policies and Procedures</i> was not followed. Further, the current process only required a review every three years.</p>	<p>The Caddo Parish <i>Department of Finance Operational Policies and Procedures</i> should be updated to reflect current processes, thresholds, and systems. Further, Management should consider implementing an annual review process of <i>Department of Finance Operational Policies and Procedures</i>. In the event that regulations change more frequently, Management should consider editing the procedures to reference the legislation rather than the threshold amount.</p> <p>Applicable training to employees should accompany any major updates to or creation of new policies and procedures.</p>	<p>Director of Finance</p> <p><i>Management Response:</i> The Finance Department will update the policies to reference legislation that establishes the limits rather than the actual limits. The policies will be reviewed every two years. Policies will be updated by 12/31/2022.</p> <p>Trainings will be conducted with staff anytime the policy and procedures are updated to ensure compliance.</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Low					
Area: Procurement Card (P-Card) Process					
5a	<p>While a process was established for P-Card statement review and approval, including review of individual transactions, the review process was not documented. Further, based on testing of twenty-five (25) P-Card purchases, P&N observed that for one (1) of the sample selections, the transaction incorrectly included a state/local tax charge. This instance should have been identified during the Department Head P-Card Statement review process and resolved with the vendor to be reimbursed for the additional incorrect charge.</p> <p>In addition, for one (1) of the sample selections, the employee approved their own procurement card statement/transactions; however, the designated approvers were the Director and Assistant Director of Finance.</p>	<p>Purchases that are not adequately reviewed by the designated supervisor (Department Head) may result in:</p> <ol style="list-style-type: none"> 1. Purchases that do not comply with the Parish procurement card policy. 2. Unnecessary or improper spending amounts. 3. Miscoded purchases which could result in inaccurate information for financial reporting and fiscal planning. 	<p>Lack of documented process for the Department Head procurement card review and approval process.</p> <p>Lack of training and/or knowledge regarding requirements of Department Head review and approval of procurement card statements.</p> <p>Changes in personnel led to an individual reviewing their own monthly P-card statement without supervision of the Director or Assistant Director of Finance.</p>	<p>Management should consider performing an evaluation of the current P-card statement reviewers to determine whether the reviewer/reviewee relationships comply with the Parish's Procurement Card Policy included in the <i>Operational Policies and Procedures</i>. The analysis performed could include a review of any individuals who review their own statements and instances where the reporting relationship has changed due to employee transfers or promotions.</p> <p>In addition, Management should consider developing formal policies and procedures related to the P-Card review process. When developing the policies, Management should consider including an overview of the process, identification of responsible parties, and development of a checklist to ensure the review process is completed in its entirety.</p> <p>Management should also consider conducting initial and periodic training to ensure that Department Heads are aware and knowledgeable of the review requirements.</p>	<p>Director of Finance</p> <p><i>Management Response:</i> As the Finance Department reviews purchasing card providers, one of the requirements would ensure the software will capture tax charges so that reimbursement of taxes can be requested.</p> <p>All purchasing cards are reviewed by Finance staff. Effective immediately, the Assistant Director of Finance will sign off on all Finance purchasing cards.</p> <p>Once the new software/pcard provider is selected, trainings will be conducted with all pcard holders and their supervisors.</p> <p>Estimated completion 3/31/2023</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Low					
Area: Procurement Card (P-Card) Process					
5b	Per the Procurement Card Policy, travel related purchases can only be charged by Department Heads and specific employees authorized in writing by the Parish Administrator. Based on testing of twenty-five (25) purchases made using P-Cards, P&N observed that for one (1) of the sample selections, the sampled transaction was payment for travel insurance. It was explained that this authorization was subsequently granted after the initial P-Card application was approved, and the authorization for travel expenses was appropriate; however, there was no documentation to support the approval.	<p>If proper authorization is not granted to individuals purchasing travel, this could lead to an increased risk of unauthorized individuals able to make travel purchases.</p> <p>Lack of documented approvals of travel purchases authorization could lead to an increased risk of an ineffective P-Card review process.</p>	Lack of a formal process to document approval amendments.	<p>Management should consider establishing a formal process to document approvals of additional authorizations granted to P-Card holders.</p> <p>Applicable training to employees should accompany any major updates to or creation of new policies and procedures.</p>	<p>Director of Finance</p> <p><i>Management Response:</i> The Department of Finance will establish a formal process to document approvals of additional authorizations granted to P-Card holders.</p> <p>A full review of the entire process will occur during the last quarter of 2022.</p> <p>Once the new software/pcard provider is selected, trainings will be conducted with all pcard holders and their supervisors.</p> <p>Estimated completion 3/31/2023</p>

Other Observations

During the internal audit, the following recommendation was identified as an opportunity to enhance the Procurement Card Process. Although the item below was not associated with a risk, management is encouraged to consider implementation of the following best practice to enhance the effectiveness of current processes.

Observation	Recommendation
Per the P-Card Policy, Department Heads reviewed and approved their own procurement card statements.	Management should consider an alternative review process for Department Head procurement card statements. For example, management should consider requiring P-Card statements be reviewed by someone other than the cardholder, such as the Assistant Director of Finance or the Director of Finance.

Appendix A: Sampling Methodology

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Obtained a listing of competitive bids made during the period 05/01/2021-05/31/2022. A sample of 2 bids and 1 Request for Quotes (RFQ) was judgmentally selected from the population.

Total Number of Competitive Bids	Total Bids Sampled	Percentage Sampled
29	2	7%
Total Number of RFQs/RFPs	Total RFQs/RFPs Sampled	Percentage Sampled
7	1	14%

Obtained a listing of purchase orders issued from the New World ERP System during the period 05/01/2021-05/31/2022. Sixteen samples were judgmentally selected from the population.

Total Number of Purchase Orders	Number of Purchase Orders Sampled	Percentage Sampled
694	16	2%

Appendix A: Sampling Methodology

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Obtained a listing of transactions made using Caddo Parish procurement cards (P-Cards) during the period 05/01/2021-05/31/2022. A sample of 25 transactions were judgmentally selected from the population.

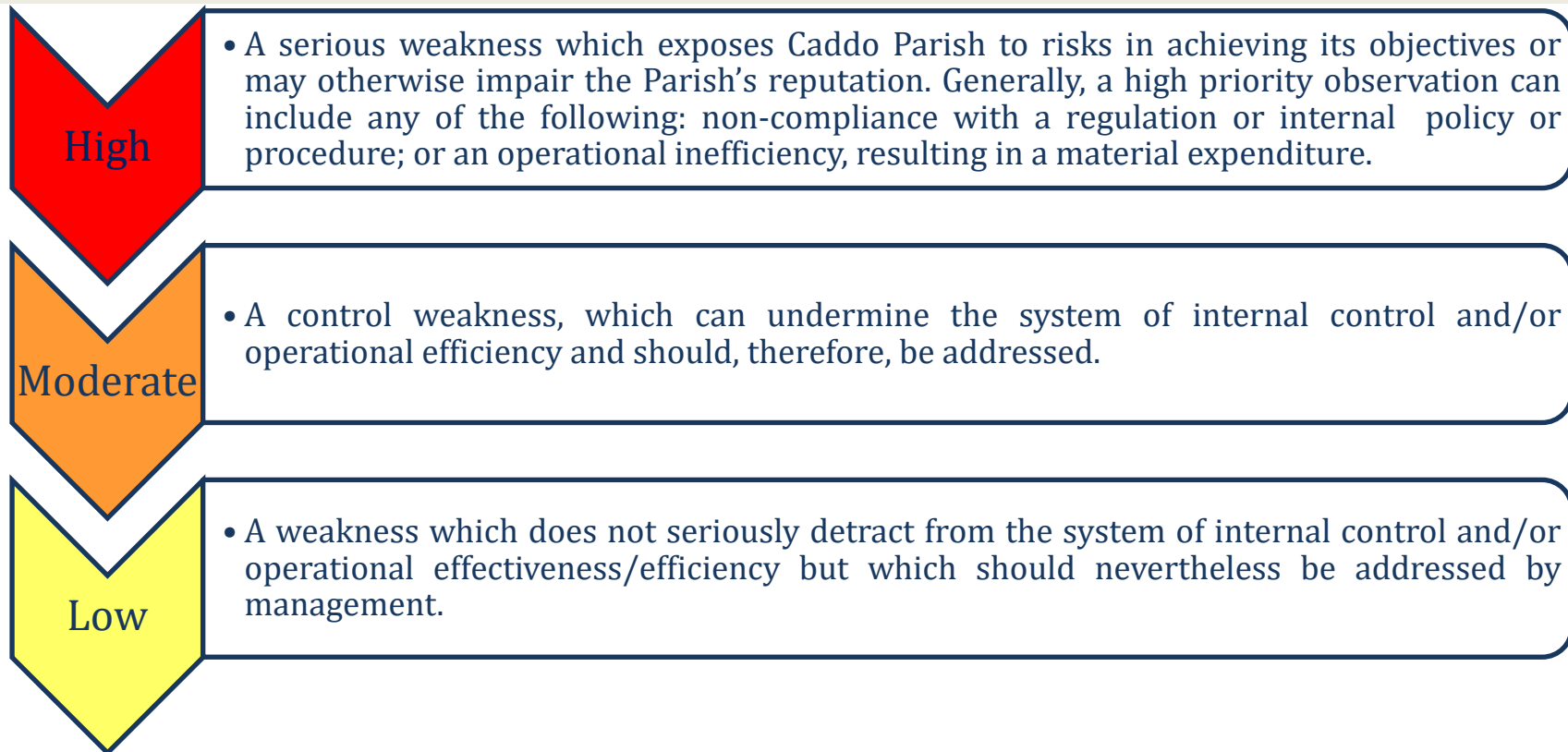
Total Number of Transactions	Number of Transactions Sampled	Percentage Sampled
6,397	25	0.4%

Obtained a listing of transactions made using Caddo Parish procurement cards (P-Cards) during the period 05/01/2021-05/31/2022. A sample of 15 cardholders were judgmentally selected from the population.

Total Number of Cardholders	Number of Cardholders Sampled	Percentage Sampled
80	15	19%

Appendix B: Priority Rating Definitions

Priority ratings were assigned as follows:



Appendix C: Assumptions and Limiting Conditions

Our procedures were not designed to detect fraud, to constitute a financial statement audit, review, compilation, or to provide assurance on the internal controls or information provided. Accordingly, we will not express an opinion or conclusion, nor provide any other form of assurance on the completeness and accuracy of the information. Additionally, the projection of any conclusions, based on our findings, to past or future periods is subject to the risk that changes may have occurred during the passage of time that may alter the validity of such conclusions. Furthermore, the projection of any conclusions, based on our findings, to the whole population is subject to the risk that the samples selected may not accurately reflect the population as a whole.

This engagement was conducted in accordance with the *American Institute of Certified Public Accountants' Statement on Standards for Consulting Services (SSCS)* and the *International Standards for the Professional Practice of Internal Auditing (Standards)*.

Appendix D: Transmittal Letter

November 10, 2022

Caddo Parish Commission
505 Travis St #110
Shreveport, LA 71101

Dr. Woodrow Wilson, Parish Administrator and CEO
The Parish of Caddo
P.O. Box 1127
Shreveport, LA 71163-1127

Dr. Wilson and Caddo Parish Commission,

As presented in this enclosed report, Postlethwaite & Netterville, APAC (P&N) has completed our evaluation regarding Finance policies, procedures, and processes related to Purchasing and Procurement. On the pages above, this report provides: 1) a risk rating of observations 2) a summary of the observations noted during our engagement, and 3) recommended actions for you to consider related to our observations.

These recommendations are only for your consideration and are not intended to be implemented without management's thorough understanding and acceptance.

P&N appreciates the cooperation and assistance provided by your personnel during this engagement. We sincerely appreciate this opportunity to be of service to you. Please do not hesitate to contact us if you have any questions related to this report or any other matters.

Sincerely,

POSTLETHWAITE & NETTERVILLE, APAC

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The Parish of Caddo

*Internal Audit of
Parish Administration and Legal*



November 10, 2022

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Objective & Scope

An internal audit of Caddo Parish Administration and Legal was conducted to assess compliance with internal policies and procedures and evaluate the underlying processes and applicable internal controls. The following areas were included in the scope:

- Parish goals development and monitoring
- Public records requests
- Litigation matters, including settlements
- Parish Administration Office and Parish Attorney Office travel expenses

Overview of Procedures and Scope

- Obtained the Parish Charter to understand the responsibilities of the Parish Administrator's Office.
- Performed interviews and process walkthroughs in August 2022 with Caddo Parish Administration and Parish Attorney's Office personnel.
- Performed testing, on a sample basis, to determine if departmental goals were monitored on an on-going basis. The scope period covered January 1, 2022, through August 15, 2022.
- Performed testing, on a sample basis, to determine if travel expenditures incurred by employees of the Parish Administrator's Office and Parish Attorney's Office was for business purposes and complied with the Caddo Parish travel policy. The scope period covered June 1, 2021, through June 30, 2022.

Executive Summary

Based on the procedures performed, seven (7) observations were identified. Moderate and low priority risk ratings¹ were assigned. Additional details including associated risk, root cause, recommendations, responsible party and management response are included in the Results section of this report.

❖ Five (5) observations were assigned a priority risk rating of moderate as explained below:

Summary of Observations

Risk Ranking: Moderate

Area: Travel Expenses

1) Based on the procedures performed, travel expenses corresponding with employees of the Parish Administrator's Office and Parish Attorney's Office were related to business travel; however, the Parish Travel Guide was outdated and did not reflect current practices. As a result, documentation was not always maintained in alignment with the travel guide.

Area: Parish Administration - Goals

2) The process to monitor departmental goals was not formalized.

Area: Parish Attorney's Office

3) The process for receiving, monitoring, or assigning public record requests was not consistent or documented.

4) The review and approval process for high dollar litigation settlement amounts was not formalized.

5) The legal file room was not always kept locked, leaving sensitive legal documents accessible to Caddo Parish employees.

Executive Summary

❖ Two (2) observations were assigned a priority risk rating of low as explained below:

Summary of Observations

Risk Ranking: Low

Area: Parish Administration - Goals

6) While departmental goals were developed as part of the annual budget process, there was no formal process for departmental goal review and approval by the Parish Administrator. Further, there was no process to align departmental goals with overall Parish goals.

Area: Policies and Procedures

7) As detailed below, observations related to policies and procedures were identified.

7a) It was explained that departmental policies and procedures were the responsibility of the Parish Administrator's Office; however, there was no tracking process to ensure that departmental policies and procedures were reviewed on a scheduled basis.

7b) There were no formal or documented policies and procedures established for the Parish Attorney's Office.

Overall Recommendations Summary

Specific recommendations have been included within this report; however, the following presents overall recommendations across in-scope areas.

- Management should update the Parish Travel Guide and consider performing a comprehensive travel expense audit to include all Parish entities.
- Management should consider establishing a formal review and approval process for the development of departmental goals, as well as a formal process to monitor and supervise approved departmental goals.
- Management should consider establishing a formal review process to ensure that departmental policies and procedures are reviewed and approved on an on-going basis. Further, Management should evaluate areas of the Parish Attorney's Office function where policies and procedures should be established.
- Management should consider establishing additional procedures to the public records request process, such as creating educational materials to Parish departments, centralizing the receipt of requests, and establishing a system to monitor requests.
- Management should consider developing an approval process for litigation settlements.
- Management should ensure that legal documents are physically secured and are not accessible to individuals outside of the Parish Attorney's Office.

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Travel Expenses					
1	<p>While the Caddo Parish had a formal Travel Guide, the guide was last updated in 2017, and therefore, documentation was not always maintained in alignment with the travel guide.</p> <p>Although all eight (8) sampled travel expenses incurred by employees of the Parish Administrator’s Office and Parish Attorney’s Office were determined to be related to business travel or training, the following items were observed related to the travel expense process:</p> <ol style="list-style-type: none"> All eight (8) expenses related to employees who were authorized travelers; however, there was no documentation of travel authorization as required in the Parish Travel Guide. Four (4) expenses did not include documented prior travel approval as required in the Parish Travel Guide. One (1) expense related to a business meal which was not supported by an itemized receipt. Two (2) expenses related to virtual training expenditures; however, the Parish Travel Guide had not been updated to include guidelines for virtual trainings. 	<p>An unenforced or outdated travel policy may result in:</p> <ol style="list-style-type: none"> Expense reimbursements which do not comply with regulations. Travel expenses which are not cost-effective. Travel and training expenses which are not incurred or reimbursed consistently. <p>Travel that is not approved may result in inappropriate travel.</p>	<p>Caddo Parish did not have a process for the periodic review of the Travel Guide, which resulted in an outdated policy that did not include relevant guidance.</p>	<p>The Caddo Parish Travel Guide should be updated to reflect current practices and procedures. Further, Management should consider implementing a periodic review process of the Travel Guide. Applicable employee training should accompany any major updates to or creation of new policies and procedures.</p> <p>Further, to ensure that the updated travel expense process is effective, Management should consider performing a comprehensive travel expense audit to include all entities. This audit should include evaluation of the applicable established processes and conformity with policies and procedures.</p>	<p>Director of Finance</p> <p>See report attachment for Management Responses and estimated completion date.</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Parish Administration - Goals					
2	<p>It was explained that while departmental goals were monitored on an informal basis, there was no formal process for monitoring goals. Although the Parish Administrator and Assistant Parish Administrator met with department directors for biweekly status updates, the items included in those updates may not have always directly related to departmental goals identified in the Parish's annual budget. In addition, there were instances in which the Parish Administrator's Office needed to inquire separately about goals and projects that were excluded from the biweekly meetings, and informal updates performed via email or verbally were not documented. Further, it was explained that on-going goals that did not have budget implications were not monitored.</p> <p>For example, for two of the three goals selected for testing, the goals were not included on the status reports while the goal was in progress. While it was explained that the goals were monitored on an informal basis, there was no documentation of the goals being monitored.</p>	<p>If departmental goals identified in the annual budget are not monitored, the following may occur:</p> <ol style="list-style-type: none"> 1. Reduced departmental accountability. 2. Necessary resources are not obtained, or obstacles are not resolved resulting in goals that are not met and projects that are not completed. 3. The goals may not be reached. 	<p>There was not an established process for developing the departmental status update reports or policy for which goal items were included in the reports.</p> <p>The Parish Administrator's Office did not have a method of documenting informal monitoring of goals and projects which were not included on the biweekly status meetings.</p>	<p>Management should consider establishing a formal process to evaluate departmental goals as well as setting a monitoring frequency to supervise all departmental goals, based on the nature of the goal. This process should include ensuring that all current goals with budgetary implications are incorporated within the departmental status reports to confirm that they are discussed and monitored on an on-going basis.</p>	<p>Parish Administrator</p> <p>See report attachment for Management Reponses and estimated completion date.</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Parish Attorney's Office					
3	<p>Public records requests were received by the Parish via several channels including the Parish website (Civic Plus), the Communications Manager, the Commission Clerk, and other department personnel. Further, it was explained that departments may unknowingly or knowingly receive public records requests without sending them directly to the Parish Attorney's Office. There was not a streamlined process established for how public records requests were received and sent to the Parish Attorney's Office.</p> <p><i>Observation is continued on the following page.</i></p>	<p>Lack of a streamlined process for how public records requests are received by the Parish may result in public record requests that unknowingly go unaddressed or are addressed inappropriately.</p> <p>Lack of a monitoring process may result in public records requests that are not addressed and resolved within the State regulatory required timeframe (five business days), per LA Rev Stat § 44:35.</p> <p>If a public record request is not addressed, the requester may initiate legal action against the Parish, and the Parish may be liable for damages and legal fees.</p>	<p>The Parish Attorney's Office did not have a documented and formalized process for recording, monitoring, documenting, and responding to public records requests.</p> <p>Requesters used a variety of methods to make public records requests.</p> <p>Not all Parish employees recognized public records requests as such and knew to send the request to the Parish Attorney's Office.</p>	<p>Management should consider developing public record request policies and procedures specifically for departments across the Parish. These policies and procedures should include information on how to identify public records requests and how to handle requests upon receipt. Applicable training to Parish departments should accompany any creation of new policies and procedures.</p> <p>Further, Management should consider establishing a centralized process for receiving public records requests received outside of the online Civic Plus system. For example, Management should consider establishing a separate email account where departments, citizens, or other requesters can send requests and responses from the Parish Attorney's Office can be sent. All employees of the Parish Attorney's Office should have access to this email to ensure visibility and collaboration.</p>	<p>Parish Attorney</p> <p>See report attachment for Management Responses and estimated completion date.</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Parish Attorney's Office (Cont.)					
3	In addition, the process for logging, monitoring, documenting, and responding to public records requests was manual and disbursed among several employees of the Parish. Lastly, how and where the requests and responses were documented varied by attorney.	See previous page	The Parish Attorney's Office relied on the requesters to follow-up on public records request to ensure that they were addressed.	<p>In order to monitor public records requests, Management should determine if the new legal system (Clio) will have the capability to track public records requests. If so, management should determine if the system also has the capacity to maintain documents, send user notifications for items due, restrict access to only Legal personnel, assign requests to individuals, and track status of requests.</p> <p>If it is determined that the system is not capable of monitoring public records requests, Management should consider creating a public records requests tracking log in excel on the Parish Attorney's Office's shared drive. This log should include a field to assign requests to individuals, track due dates, track status, mark as closed, and should be able to be edited and viewed by all responsible parties for transparency and collaboration.</p>	See previous page

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Parish Attorney's Office					
4	While the Parish Attorney signed and approved litigation settlements, there was no formal approval process established. In addition, there were no thresholds established for high dollar litigation settlement amounts that may need additional review and approval.	<p>Large settlements may be made without the knowledge or approval of the Parish Administrator or other key personnel.</p> <p>Media portrayal of large litigation settlements may result in reputational damage for the Parish.</p>	Lack of a formal process for how settlements are approved and paid.	Management should consider developing an approval process for litigation settlements. This process should include establishing thresholds for larger settlement amounts where additional approval is deemed necessary. Further, Management should coordinate with the Parish Administrator's Office to determine thresholds that may require the Parish Administrator's review and approval.	<p>Parish Attorney</p> <p>See report attachment for Management Responses and estimated completion date.</p>
5	<p>While the legal file room (which stores sensitive litigation files) was located on the same floor as several other Parish departments and therefore, was accessible to individuals with a valid employee security badge, it was observed that the legal file room was open and unlocked. Further, it was explained that this file room typically remained unlocked. However, individuals outside of the Parish Attorney's Office should not have access to these documents.</p> <p>Although physical legal documents were not secured, electronic documents related to litigation matters and public records requests were saved to a shared drive which was only accessible to employees of the Parish Attorney's Office.</p>	Individuals who should not have access to litigation matters may obtain or observe legal files inappropriately.	Lack of a formal process for physical security of sensitive legal documents.	Management should ensure that the legal file room is locked at all times with only employees of the Parish Attorney's Office having possession of file room keys. If it is not feasible to keep the file room locked at all times, Management should consider relocating legal files to a space that is only accessible to legal personnel, such as in a locked office within the Parish Attorney's Office.	<p>Parish Attorney</p> <p>See report attachment for Management Responses and estimated completion date.</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Low					
Area: Parish Administration - Goals					
6	<p>It was explained that while Parish departments develop individual departmental goals as part of the annual budget process, the departmental goals were not formally reviewed and approved by the Parish Administrator. Further, there was no process to align the departmental goals with overall Parish goals.</p> <p>For example, for one of the three 2022 goals selected for testing, the goal was carried forward from the prior year even though the purpose/objective of the goal had changed from the prior year.</p>	<p>If departmental goals are not consistent with overall Caddo Parish goals, the following may occur:</p> <ol style="list-style-type: none"> 1. Conflict between departmental goals and overall Parish goals. 2. Strategic goals of the Parish may not be met. 	<p>The process for developing annual departmental goals did not require Parish Administrator review and approval and did not align individual departments' goals with the overall Caddo Parish goals.</p>	<p>Management should consider establishing a formal review process to ensure that departmental goals agree with and compliment the Caddo Parish goals. The review process should include approval from the Parish Administrator's Office. Further, the review process should include determining whether the goals are relevant and accurately reflect the objectives of the department.</p> <p>Applicable department training should accompany the creation of a new formal process to communicate the goal development process.</p>	<p>Parish Administrator</p> <p>See report attachment for Management Responses and estimated completion date.</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Low					
Area: Policies and Procedures					
7a & 7b	<p>While it was explained that the Parish Administrator's Office was responsible for the review and approval of departmental policies, these reviews were only conducted when initiated by departments on an ad-hoc basis. There was no formal tracking mechanism to ensure that departmental policies and procedures were reviewed on a scheduled basis and in a timely manner.</p> <p>Further, it was explained that there were no formal or informal policies or procedures established for the Parish Attorney's Office.</p>	<p>If policies and procedures are outdated or do not exist, the following may occur:</p> <ol style="list-style-type: none"> 1. Lack of continuity of operations if personnel leave the organization and/or are unexpectedly out of office for an extended period of time. 2. Noncompliance with regulations or internal procedures. 3. Critical tasks may not be completed if policies and procedures are outdated or not defined, performed and enforced in a consistent manner. 4. Inconsistent procedures may be followed by various personnel resulting in inefficient processes. 	<p>There was not an established formal policy maintenance process that required policy reviews or updates on a recurring basis.</p> <p>The Parish relied upon institutional knowledge of internal procedures and applicable regulations; therefore, procedures were not formally documented.</p>	<p>Management should consider establishing a formal periodic review process to ensure that departmental policies and procedures are reviewed and approved on an ongoing basis. This process should include coordinating with the Human Resources department, which maintains all departmental policies and procedures, to develop a calendar for when departments are due for a review. The review process should include departmental level review with approvals obtained from the Parish Administrator's Office. In the event that departmental procedures change more than the established periodic review frequency, Management should update procedures at the time of the change.</p> <p>Further, due to the sensitive nature of operations, Management should evaluate areas of the Parish Attorney's Office where policies and procedures should be established. Areas of consideration may include procedures related to public records requests.</p> <p>Applicable employee training should accompany any major updates to or creation of new policies and procedures.</p>	<p>Parish Administrator</p> <p>See report attachment for Management Responses and estimated completion date.</p>

Other Observations

During the internal audit, the following recommendation was identified as an opportunity to enhance Parish goals. Although the item below was not associated with a risk, management is encouraged to consider implementation of the following best practice to enhance the effectiveness of current processes.

Observation	Recommendation
While the nature of the Parish Attorney's Office was often reactive and as a result, key metrics may have been difficult to quantify, the Parish Attorney's Office did not have any annual goals.	Management should consider developing goals for the Parish Attorney's Office. While the nature of the day-to-day operations are reactive in nature and may be difficult to predict, Management may consider adding goals relating to effectiveness and efficiency of operations, such as implementation of a new legal system, developing policies and procedures, etc.

Appendix A: Sampling Methodology

P&N judgmentally selected three goals from the 2022 Caddo Parish Budget and obtained documents (i.e., status reports, emails) to demonstrate the periodic review and supervision of the goal by the Parish Administrator's Office

Total Number of Goals	Number of Goals Sampled	Percentage Sampled
66	3	4.5%

Obtained a listing of all travel and training related expenses made by the Parish Administrator's Office and Parish Attorney's Office from June 1, 2021 - June 30, 2022 and selected three samples paid by expense reimbursements and three paid by a purchase card.

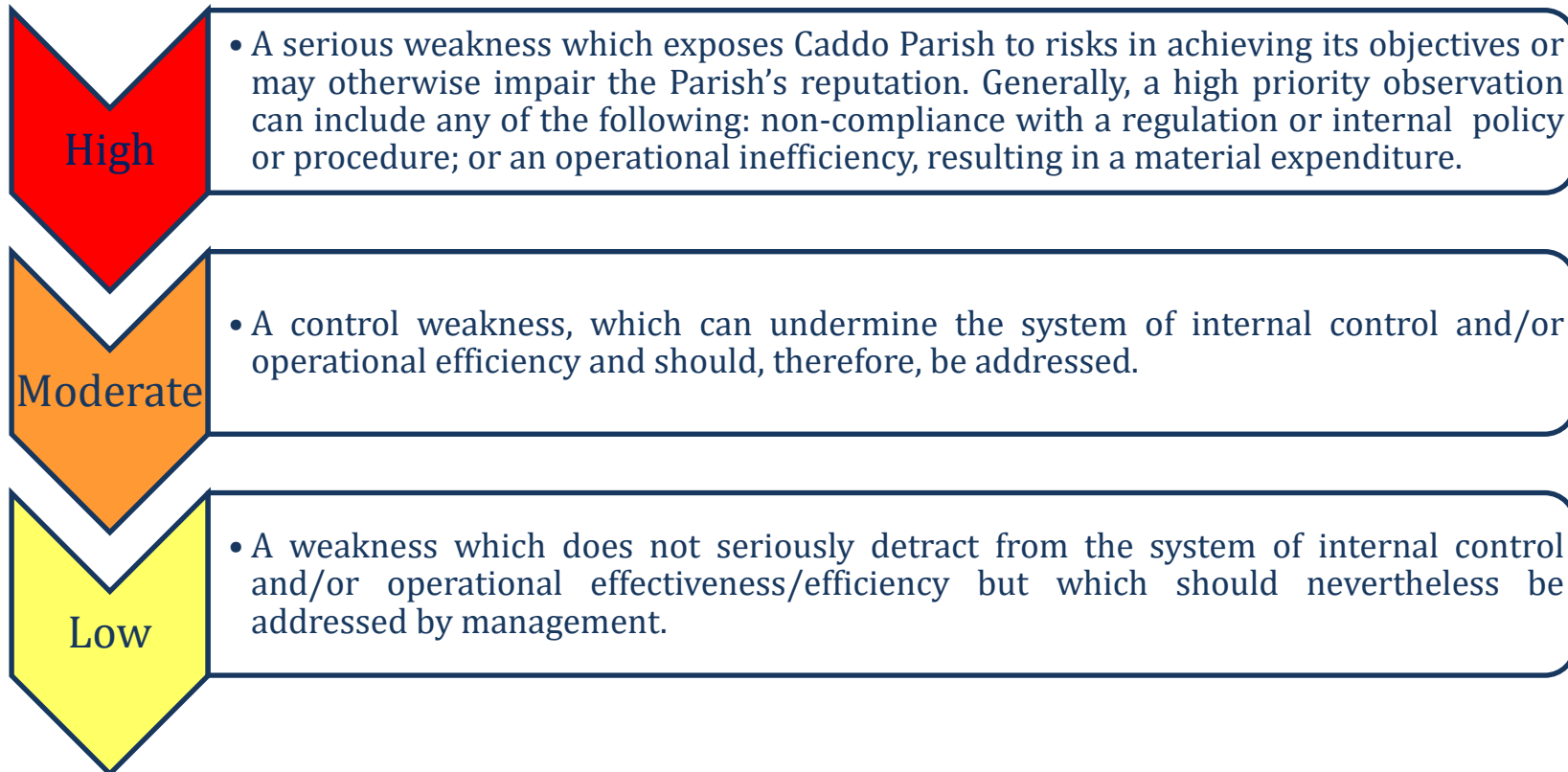
Total Number of Travel Transactions	Number of Expense Reimbursements Sampled	Number of Purchase Card Payments Sampled	Percentage Sampled
58	3	3	10%

Obtained a listing of all travel cash advance payments issued from June 1, 2021-June 30, 2022 and selected the two payments made to employees of the Parish Administrator's Office and Parish Attorney's Office.

Total Number of Travel Advance Payments	Number of Travel Advance Payments Sampled	Percentage Sampled
2	2	100%

Appendix B: Priority Rating Definitions

Priority ratings were assigned as follows:



Appendix C: Assumptions and Limiting Conditions

Our procedures were not designed to detect fraud, to constitute a financial statement audit, review, compilation, or to provide assurance on the internal controls or information provided. Accordingly, we will not express an opinion or conclusion, nor provide any other form of assurance on the completeness and accuracy of the information. Additionally, the projection of any conclusions, based on our findings, to past or future periods is subject to the risk that changes may have occurred during the passage of time that may alter the validity of such conclusions. Furthermore, the projection of any conclusions, based on our findings, to the whole population is subject to the risk that the samples selected may not accurately reflect the population as a whole.

This engagement was conducted in accordance with the *American Institute of Certified Public Accountants' Statement on Standards for Consulting Services (SSCS)* and the *International Standards for the Professional Practice of Internal Auditing (Standards)*.

Appendix D: Transmittal Letter

November 10, 2022

Caddo Parish Commission
505 Travis St #110
Shreveport, LA 71101

Dr. Woodrow Wilson, Parish Administrator and CEO
The Parish of Caddo
P.O. Box 1127
Shreveport, LA 71163-1127

Dr. Wilson and Caddo Parish Commission,

As presented in this enclosed report, Postlethwaite & Netterville, APAC (P&N) has completed our evaluation regarding policies, procedures, and processes related to the Caddo Parish Administration and Legal. On the pages above, this report provides: 1) a risk rating of observations 2) a summary of the observations noted during our engagement, and 3) recommended actions for you to consider related to our observations.

These recommendations are only for your consideration and are not intended to be implemented without management's thorough understanding and acceptance.

P&N appreciates the cooperation and assistance provided by your personnel during this engagement. We sincerely appreciate this opportunity to be of service to you. Please do not hesitate to contact us if you have any questions related to this report or any other matters.

Sincerely,

POSTLETHWAITE & NETTERVILLE, APAC

DRAFT



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Response to Internal Audit Recommendations Parish Administration and Legal

1. Travel Expenses

Caddo Parish Administration will work with the Department of Finance to update the Travel Policy to reflect current practices and procedures. The Department of Finance will ensure that all employees adhere to the guidelines as required by the policies, and will provide training relating to the policies. The Department of Finance will conduct a review of the travel policy every two years to ensure all changes to policy have been properly updated.

Once the travel policy is updated and employees have been trained on the updated policy, the Parish will consider performing a comprehensive travel expense audit.

Estimated Completion: December 31, 2023

2. Parish Administration Goals

Caddo Parish Administration routinely meets with all department heads to receive updates on all ongoing programs and projects. The departments also provide biweekly status reports related to ongoing activities and future activities. While the Administration's monitoring of departmental activities is not formalized, there is a process to ensure that all Caddo Parish projects and activities are being completed timely and efficiently. Parish departments do a great job of addressing the needs of Caddo Parish citizens and this is demonstrated through the minimal complaints received.

While Parish Administration believes the process established to monitor departmental activities is effective, we recognize where a more formal process may be beneficial. Parish Administration will consider establishing a formal process to evaluate departmental goals and progress towards achieving those goals. This process will include linking goals included in the annual budget to the updates provided in the biweekly status reports.

Estimated Completion: December 31, 2023

3. Parish Attorney's Office – Public Records Requests

Caddo Parish promptly responds to all public records requests (PRRs) and has not received any negative action related to failure to respond to a PRR. Caddo Parish must respond to all requests regardless of how that request is received, resulting in requests being received through multiple channels, however, the Parish will develop a formal process to record, monitor, and document our response to PRRs. This process will include 1) establishing an email address solely dedicated to receiving public records requests, 2) using the new legal software system to help track PRRs, 3) developing a policy for responding to PRRs, and 4) training Parish employees on the PRR policy.

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Response to Internal Audit Recommendations Parish Administration and Legal

Implementing these procedures should help reduce the number of PRRs received from multiple channels, however, it will not eliminate it. The Parish will continue to promptly respond to all PRRs even if those requests are received outside of the Parish's established PRR process.

Estimated Completion: December 31, 2023

4. Parish Attorney's Office – Litigation Settlements

The Parish Attorney's Office routinely communicates with Parish Administration regarding all litigation and previously had the authority to settle litigation less than \$50,000. Settlements over \$50,000 are the responsibility of the Parish's insurance provider. The Parish Attorney's Office will establish an approval process for litigation settlements where settlements between \$5,000 and \$50,000 will be reviewed and approved by the Parish Administrator. Settlements over \$50,000 are the responsibility of the Parish's insurance provider, however, these settlements will be reviewed by the Parish Attorney's Office and communicated to the Parish Administrator.

Estimated Completion: Immediately

5. Parish Attorney's Office – Legal File Room

Caddo Parish is not aware of any situation where legal documents have been inappropriately retrieved from the legal file room, however, the legal file room will remain locked at all times with access provided only to the legal staff.

Estimated Completion: Immediately

6. Parish Administration – Goals

Parish Administration will establish a formal review process to ensure departmental goals agree with and compliment overall Caddo Parish goals. The review process will include approval from the Parish Administrator's Office including determining the relevancy of the goals and training on the new process. The new process will also include developing goals for the Parish Attorney's Office.

Estimated Completion: December 31, 2023

7. Policies and Procedures

Parish departments review and update policies and procedures on an ongoing basis, however, this process is not formally documented. All department policies and

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Response to Internal Audit Recommendations Parish Administration and Legal


procedures will be reviewed and approved every two years to ensure that departmental policies and procedures are updated on a regular basis. Human Resources will develop a calendar to indicate when departments are due for a review. All departments will be trained on the new process.

The Parish Attorney's Office will develop policies and procedures including policies relating to PRRs and litigation settlements. Other areas of the Parish Attorney's Office will be evaluated to determine if additional policies and procedures are warranted.

Estimated Completion: December 31, 2023

The Parish of Caddo

Internal Audit Update



November 10th, 2022

assurance - consulting - tax - technology - pncpa.com

Postlethwaite & Netterville, A Professional Accounting Corporation

Agenda

- ❖ 2022 Internal Audit Plan Status Update
- ❖ Internal Audit Follow-up Activities
- ❖ Appendix A: 2018-2021 Recap
- ❖ Appendix B: Auditable Areas

Approved Internal Audit Plan for P&N Contract Year 5 (January 1, 2022 – December 31, 2022)

<i>Auditable Area</i>	<i>Auditable Activities</i>	<i>Status</i>
Public Works	Street Maintenance	<ul style="list-style-type: none"> • Report issued August 3, 2022. • Results presented during the August 3, 2022, Finance Committee Meeting
Finance	Purchasing and Procurement Services	<ul style="list-style-type: none"> • Results presented during the November 10, 2022, Finance Committee Meeting
Other Auditable Area	Parish Administration and Legal	<ul style="list-style-type: none"> • Results presented during the November 10, 2022, Finance Committee Meeting

Note: 2022 Internal Audit Plan approved during the December 9, 2021, Commission Meeting.

Internal Audit Follow-up Activities



Follow-up Complete

<i>Auditable Area</i>	<i>Auditable Activities</i>
Animal Services and Mosquito Control	Caddo Parish Animal Services
Other Auditable Area	Non-Governmental Organizations
Finance and Human Resources	Vendor and Contract Management
Juvenile Services	Juvenile Services Detention
Facilities and Maintenance	Caddo Correctional Center (CCC)
Human Resources	Disciplinary Process; Compensation, Benefits Administration and Open Enrollment; Regulatory Compliance



Follow-up in progress

<i>Auditable Area</i>	<i>Auditable Activities</i>
Information Systems	Information Systems Security (Logical, Physical, Cyber); Disaster Recovery and Business Continuity Planning; Remote Access



Follow-up not performed: all observations assessed as low risk

<i>Auditable Area</i>	<i>Auditable Activities</i>
Juvenile Services	Juvenile Services Probation
Public Works	Adjudicated Property

Appendix A: Approved Internal Audit Plan for P&N Contract Years 1- 4 (August 21, 2018 – December 31, 2021)

<i>Auditable Area</i>	<i>Auditable Activities</i>	<i>Presented to Finance Committee</i>	<i>Report Issued</i>
Animal Services and Mosquito Control	Caddo Parish Animal Services	12/3/2018	12/3/2018
Other Auditable Area	Non-Governmental Organizations	6/27/2019	7/3/2019
Finance and Human Resources	Vendor and Contract Management	6/27/2019	7/3/2019
Juvenile Services	Juvenile Services Detention	10/21/2019	10/21/2019
Juvenile Services	Juvenile Services Probation	4/20/2020	4/20/2020
Public Works	Adjudicated Property	6/24/2020	6/24/2020
Facilities and Maintenance	Caddo Correctional Center (CCC)	10/27/2020	10/27/2020
Human Resources	Disciplinary Process; Compensation, Benefits Administration and Open Enrollment; Regulatory Compliance	6/14/2021	6/14/2021
Information Systems	Information Systems Security (Logical, Physical, Cyber); Disaster Recovery and Business Continuity Planning; Remote Access	11/30/2021	12/3/2021

Note: Annual Internal Audit Plans were approved during the following Commission meetings:

- 2019 Internal Audit Plan approved during February 7, 2019 Commission Meeting
- 2020 Internal Audit Plan approved during November 7, 2019 Commission Meeting
- 2021 Internal Audit Plan approved during January 7, 2021 Commission Meeting

Appendix B: Auditable Areas

Legend:

- Audit completed in prior years
- Areas added by P&N
- Parish Funded Agency; Removed from auditable area

Auditable Area	Sub Area
Animal Services and Mosquito Control	Caddo Parish Animal Services
	Caddo Parish Mosquito Control
Facilities & Maintenance	Caddo Correctional Center (CCC)
	Caddo Parish Courthouse
	Caddo Parish Health Units
	Environmental Services
	All other Parish buildings
Finance	Accounting
	Payroll and benefits
	Purchasing/Procurement Services
	Vendor and contract management
	Grant Programs
	Budgeting
	Licenses (Occupational, Insurance, Beer & Liquor, Amusement Device)

Appendix B: Auditable Areas Continued

Legend:

- Audit completed in prior years
- Areas added by P&N
- Parish Funded Agency; Removed from auditable area

Auditable Area	Sub Area
Human Resources	Compensation, Benefits Administration and Open Enrollment
	Employee Recruitment, Selection, and Onboarding
	Organizational Development, Employee Training, & Career Development
	Regulatory compliance
	Off-boarding process
	Disciplinary process
Information Systems	System Capabilities, Helpdesk, and End User Support
	Information Systems Security (Logical, Physical, Cyber)
	Disaster Recovery and Business Continuity Planning
	Employee Training
	Change Management
	Remote access
Juvenile Services	Juvenile Services Probation
	Juvenile Services Detention
	Mental Health Assessment Center
Parks and Recreation	Maintenance & Special Projects
	Recreation Programs and Events

Appendix B: Auditable Areas Continued

Legend:

- Audit completed in prior years
- Areas added by P&N
- Parish Funded Agency; Removed from auditable area

Auditable Area	Sub Area
Public Works	Adjudicated Property
	Commercial Vehicle Enforcement Unit (CVEU)
	Fleet Services
	North Camp (Roads, Bridges, Drainage)
	South Camp (Roads, Bridges, Drainage)
	Solid Waste
	Engineering
	Permits
	Street Maintenance
Other Auditable Areas	Parish Administration and Legal
	Parish Commission and Commission Clerk
	Public Information
	Non-Governmental Organizations (NGOs)
Parish Funded Agencies	Coroner's Office
	District Attorney's Office
	First Judicial District Court
	LSU Extension Service
	Juvenile Court
	Registrar of Voters



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