

MINUTES OF THE MEETING OF THE
CADDO PARISH COMMISSION'S
AUDIT & FINANCE COMMITTEE
HELD ON THE 23rd DAY OF MARCH, 2023

The Caddo Parish Audit & Finance Committee met in legal session on the above date, at 2:35 p.m., in the Government Plaza First Floor Conference Room, with Mr. Atkins, Chairman, presiding, and the following members in attendance: Commissioners Atkins, Burrell, Cothran, Hopkins, and Lazarus (5). ABSENT: Commissioner Chavez, Gage-Watts, Jackson, and Johnson (4).

The invocation was given by Mr. Cothran, and Mr. Lazarus led the Commission in the Pledge of Allegiance.

NEW BUSINESS

- Discuss and Make Recommendations Regarding The 2023 Audit Plan

Mrs. Barnett discussed Postlethwaite & Netterville (P&N) review of the audit plan for 2023 which included two programs: Licensing in the Finance Department and Human Resources' recruitment, selection, on- and off-boarding processes. Mr. Atkins enquired about reviewing cost benefit of assessing low impact items, which Mrs. Barnett explained the processes of licensing and its evolution due to business growth and guidelines. Mrs. Barnett discussed licensing fees for businesses outside of the City of Shreveport, Greenwood and Vivian. Mrs. Bryant discussed the risks associated with new, existing and terminated employees, and the Charter's rule providing that the Administration establish an internal audit process. Dr. Wilson discussed the history of the audit process. Mrs. Barnett responded to Mr. Lazarus' enquiry about the cost of the contract with P&N. Mrs. Bryant discussed extending the contract with P&N for one year. Mr. Atkins suggested the Administration to consider using P&N to run the assessment at the second half of this year, then start fresh with more value added activities. Mr. Cothran discussed the Parish's transparency to the public. Dr. Wilson and Mrs. Bryant discussed the Parish working towards putting more information on digital channels through their Communications Director Krystle Beauchamp. Mr. Atkins encouraged the Committee to express their own confidence in the Parish of Caddo's team as they work through their discussions.

It was **moved by Mr. Hopkins**, seconded by Mr. Lazarus, *to recommend to the full body that the internal audit plan include the Finance Department Licensing and the Human Resources employment, agreement, selection, onboarding, and off-boarding.* Motion carried, as shown by the following roll call votes: AYES: Commissioners Atkins, Burrell, Cothran, Hopkins, and Lazarus (5). NAYS: None (0). ABSENT: Commissioner Chavez, Gage-Watts Jackson, Johnson (4). ABSTAIN: None (0).

Mr. Burrell discussed the downgrade of the City of Shreveport's bond rating. The Clerk and Dr. Wilson advised that the Parish of Caddo had a triple A bond rating since 2013.

There was no further discussion to come before the Commission, so the meeting was adjourned at 3:02 p.m.