

MINUTES OF THE MEETING OF THE
CADDO PARISH COMMISSION'S
AUDIT & FINANCE COMMITTEE
HELD ON THE 18TH DAY OF MARCH, 2024

The Caddo Parish Audit & Finance Committee met in legal session on the above date at 2:42 p.m., in the Government Plaza Chambers Conference Room, with Mr. Atkins, presiding, and the following members in attendance: Commissioners Atkins, Blake, Cothran, G. Young, and J. Young (5). ABSENT: None (0).

The invocation and Pledge of Allegiance were given during the previous Committee meeting. There were no Agenda Additions or Public Comments, so the Committee moved onto New Business.

NEW BUSINESS

- Approval of the 2024 Audit Schedule

Mrs. Hayley Barnett, Finance Director, mentioned that P&N was bought out by EisnerAmper, who will now be doing the audits for the Commission. Based on discussions with last year's committee and administration, EisnerAmper suggested auditing Animal Services & Mosquito Control—Animal Services and Parks & Recreation—Recreation Programs and Events.

Mrs. Barnett said that Parks & Recreation has been “booming” recently due to the extra events and activities. Mr. Atkins wanted to know if the events were “pay to play”. Mrs. Barnett explained that several camps charge a minimal amount. Since there are payments associated with that, auditing should be done.

Mr. Atkins talked about the audits for Animal Services due to the amount of scrutiny that department has. Mrs. Barnett agreed and said that this is the third internal audit for that department. Mr. Atkins said that there is always room for improvement. Mrs. Barnett agreed and said that this is a policy and procedures audit.

Mr. Cothran asked for more clarity on the process of choosing departments to be audited. Mrs. Barnett explained that every department has been audited at least once. He then wanted to know when was the last time the NGO process was audited. Mrs. Barnett said that it was done a few years ago, maybe 2021. She said from that audit, the policies were revised based on the recommendations.

Mr. J. Young wanted to know how much money is saved by only auditing two areas versus three. Mrs. Barnett said that the Parish is paying about \$70k per year. He then wanted to know when was the last time CCC was audited. Mrs. Barnett explained that the Parish owns the building, but does not operate the facility, so the only thing that could be audited on the Parish's standpoint would be the work orders for the building. Mrs. Bryant said that since the Parish provides funding for those agencies, they could ask, but they cannot force an audit.

Mr. J. Young then wanted to know if it would be beneficial to audit the electrical efficiencies at CCC. Mrs. Bryant said that the utilities for the facility costs the Parish a significant amount, so conversations to reduce that amount could be beneficial. Mrs. Barnett also said that the increase in water at CCC has been so significant. Facilities & Maintenance looked for leaks, but couldn't find any. Mr. Atkins said that the water bills with the City are confusing. Mrs. Bryant said that the concerning issue is that the water bill is the same as the electric bill, and that shouldn't be the case.

Mr. G. Young asked about the other parish agencies. Mrs. Bryant said that, by law, the Parish has to provide office space for the Tax Assessor, Clerk of Court, District Attorney, Coroner, District Court, and CCC. By agreement, the Parish provides space for Veterans Affairs, Health Unit, David Raines, and LSU-Ag. Mr. G. Young then wanted to know what would be the material benefit for auditing these

agencies. Mrs. Bryant said that there wouldn't be a material benefit. Mr. G. Young asked about the proposed audit schedule that was on the table. Mrs. Bryant explained that the audit schedule that is being proposed is for departments within the Caddo Parish Commission's organization. Mr. G. Young said that the City of Shreveport is at "a wonderful position" because at some point the City decided to provide water to the Parish and the Parish pays for it. Mr. G. Young suggested that legislation be changed so the Parish won't bear the costs of office space, water, etc. Mrs. Bryant understood and explained that the Parish, by law, has to provide office space for these agencies. She said that they could go to the Legislature and request that legislation be changed, but it is unlikely that it will, hence the reason for calling them unfunded mandates.

Mr. G. Young said that the Commission "loves to do resolutions, but they are actionary". He would like more legislation to be written for proactive measures to ensure the citizens don't leave Caddo Parish.

Mr. Cothran said that John Q. Public, for the most part, is unaware of the unfunded mandates. He suggested that the public be more informed of what the Parish does and how the Parish balances its budget. Mr. Cothran said that prior to being on the Commission, he had no idea that the Parish had to fund certain agencies by law.

Mr. Atkins suggested that Mr. G. Young provide his concerns to Administration via the Legislative Priorities. Mrs. Blake wanted to know how often are those priorities given to the Legislature. Mr. Atkins said that it is once a year.

Mrs. Blake wanted to know the amount Juvenile Services was paying for Johnny Gray Jones. Mrs. Bryant said that the Commission budgeted \$90k annually, but only paid per child as needed. Mrs. Blake understood and said that she had a constituent whose child ran away. The police told her that they had nowhere to take the kid. Mrs. Bryant explained that the Parish would not have paid for that child to go to Johnny Gray Jones simply being a runaway. She further explained that a judge would have had to refer the child to the facility in order for the Parish to pay for them.

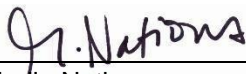
Mr. Cothran would like to get a summary document of the unfunded mandates. Mrs. Blake would like a copy as well.

The Committee then started discussing the Crime Lab. Mrs. Barnett said that the Benton location is more digital evidence, such as telecommunications, white collar crimes, etc. It would not affect the North Louisiana Crime Lab because they deal with the hard crimes such as DNA, toxicology, etc. It is not competing with the North Louisiana Crime Lab.

It was **moved by Mr. J. Young**, seconded by Mr. Cothran, *to recommend to the full body the 2024 Audit Schedule as follows: Animal Services & Mosquito Control—Animal Services and Parks & Recreation—Recreation Programs and Events.* Motion carried, as shown by the following roll call votes: AYES: Commissioners Atkins, Blake, Cothran, G. Young, and J. Young (5). NAYS: None (0). ABSENT: None (0). ABSTAIN: None (0).

Mr. Burrell said that the new administration is putting more pressure on local governments with the unfunded mandates. He would like the Caddo Parish Commission to be more proactive in these issues.

There being no further business to come before the Committee, the meeting was adjourned at 3:32 p.m.



Michelle Nations
Assistant to the Commission Clerk