



The Parish of Caddo
Internal Audit Update

September 11, 2024



Agenda



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Approved Internal Audit Plan

January 1, 2024 – December 31, 2024

2024 internal audit plan was approved during the March 18, 2024, Audit and Finance Committee meeting

Auditable Area	Auditable Activities	Status
Animal Services and Mosquito Control	Caddo Parish Animal Services	Results presented during the September 11, 2024, Finance Committee Meeting
Parks and Recreation	Recreation Programs and Events	Results presented during the September 11, 2024, Finance Committee Meeting

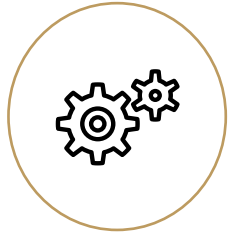


Internal Audit Follow-up Activities



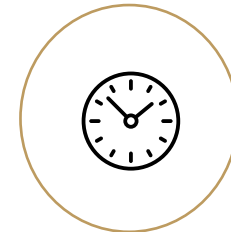
Follow-up Complete

<i>Auditable Area</i>	<i>Auditable Activities</i>
Public Works	Street Maintenance
Human Resources	Employee Recruitment and Selection, Onboarding, and Offboarding
Other Auditable Area	Parish Administration and Legal



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: Management responses to be addressed in 2025

<i>Auditable Area</i>	<i>Auditable Activities</i>
Finance	Licences (Occupational, Insurance, Beer & Liquor, Amusement Devices)



Appendix A: Auditable Areas

Auditable Area	Sub Area	Audit Completed
Animal Services and Mosquito Control	Caddo Parish Animal Services	2018; 2024
	Caddo Parish Mosquito Control	
Facilities & Maintenance	Caddo Correctional Center (CCC)	2020
	Caddo Parish Courthouse	
	Caddo Parish Health Units	
	Environmental Services	
	All other Parish buildings	
Finance	Accounting	
	Payroll and benefits	
	Purchasing/Procurement Services	2022
	Vendor and contract management	2019
	Grant Programs	
	Budgeting	
	Licenses (Occupational, Insurance, Beer & Liquor, Amusement Device)	2023
	Travel Expenditures	

Legend:

- Audit completed in 2024
- Audit completed in prior years
- Areas added by EisnerAmper
- Parish Funded Agency; Removed from auditable area



Appendix A: Auditable Areas

Auditable Area	Sub Area	Audit Completed
Human Resources	Compensation, Benefits Administration and Open Enrollment	2021
	Employee Recruitment, Selection, and Onboarding	2023
	Organizational Development, Employee Training, & Career Development	
	Regulatory compliance	2021
	Off-boarding process	2023
	Disciplinary process	2021
Information Systems	System Capabilities, Helpdesk, and End User Support	
	Information Systems Security (Logical, Physical, Cyber)	2021
	Disaster Recovery and Business Continuity Planning	2021
	Employee Training	
	Change Management	
	Remote access	2021
Juvenile Services	Juvenile Services Probation	2020
	Juvenile Services Detention	2019
	Mental Health Assessment Center	
Parks and Recreation	Maintenance & Special Projects	
	Recreation Programs and Events	2024

Legend:

- Audit completed in 2024
- Audit completed in prior years
- Areas added by EisnerAmper
- Parish Funded Agency; Removed from auditable area



Appendix A: Auditable Areas

Auditable Area	Sub Area	Audit Completed
Public Works	Adjudicated Property	2020
	Commercial Vehicle Enforcement Unit (CVEU)	
	Fleet Services	
	North Camp (Roads, Bridges, Drainage)	
	South Camp (Roads, Bridges, Drainage)	
	Solid Waste	
	Engineering	
	Permits	
	Street Maintenance	2022
Other Auditable Areas	Parish Administration and Legal	2022
	Parish Commission and Commission Clerk	
	Public Information	
	Non-Governmental Organizations (NGOs)	2019
Parish Funded Agencies	Coroner's Office	
	District Attorney's Office	
	First Judicial District Court	
	LSU Extension Service	
	Juvenile Court	
	Registrar of Voters	

- Legend:
- Audit completed in 2024
 - Audit completed in prior years
 - Areas added by EisnerAmper
 - Parish Funded Agency; Removed from auditable area





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