

MINUTES OF THE MEETING OF THE
CADDO PARISH COMMISSION'S
AUDIT & FINANCE COMMITTEE
HELD ON THE 17TH DAY OF MARCH, 2025

The Caddo Parish Audit & Finance Committee met in legal session on the above date at 2:45 p.m. in the Government Plaza Chambers Conference Room, with the following members were present constituting a quorum: Commissioners Atkins, Gage-Watts, Jones, and J. Young (4). ABSENT: None (0).

Mrs. Gage-Watts gave the invocation, and Mr. J. Young led the Committee in the Pledge of Allegiance. There were no Agenda Additions nor any Public Comments, so the Committee moved onto New Business.

NEW BUSINESS

- *Discuss and make recommendations of the 2025 Internal Audit Plan to the full body*
 1. *Information Systems—Change Management*
 2. *Payroll and Benefits*

Mrs. Bryant said that the Information Systems—Change Management refers to changing passwords and ensuring that certain users don't have access to authority or change authority to things they shouldn't have. This could be a risk to the system.

She further explained that payroll is one of the biggest expenses of the organization. There should be good practices in place to process paychecks and a good separation of duties.

Mrs. Gage-Watts wanted to know if a company has been selected to perform the audits. Mrs. Bryant said that EisnerAmper will conduct the audits and determine if there are any processes that need to be improved.

Mrs. Bryant also pointed out that the Charter requires an internal audit.

Mr. Atkins wanted to know will the audits review the higher risk areas. Mrs. Bryant said that this could be brought up to the auditors.

Mr. J. Young wanted to know if this audit would be for the IS Department or for everyone's login information. Mrs. Bryant said that the IS Department is responsible for controlling this process.

It was **moved by Mr. J. Young**, seconded by Mrs. Gage-Watts, *that these recommendations be forwarded to the full body.* Motion carried unanimously.

There being no further business to come before the Committee, the meeting was adjourned at 3:00 p.m.



Michelle Nations
Assistant to the Commission Clerk