

MINUTES OF THE MEETING OF THE
CADDO PARISH COMMISSION'S
AUDIT & FINANCE COMMITTEE
HELD ON THE 6th DAY OF NOVEMBER, 2025

The Caddo Parish Audit & Finance Committee met in legal session on the above date at 3:00 p.m., in the Government Plaza Chambers, with the following members were present constituting a quorum: Commissioners Atkins, Gage-Watts, Jones, and J. Young (4). ABSENT: None (0).

Mr. Jones gave the invocation, and Mrs. Gage-Watts 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 review internal audit of payroll and benefits*

Representatives from EisnerAmper, the contracted auditing firm, presented the results of the 2025 internal audits. The first portion of the audit focused on payroll and benefits, examined through departmental interviews with Finance and Human Resources, policy and procedure reviews, and point-in-time testing from the June–July period. The audit identified two primary observations: one rated as high risk and the other as moderate risk. The high-risk observation involved the retirement billing process, which lacked documented governance and standard operating procedures related to invoicing timelines, bill monitoring, payment methods, communication with retirees, and internal coordination. The moderate-risk observation related to payroll exception alerts, which were occurring frequently due to manual transfers between timekeeping and payroll systems, inconsistent accrual calculations, and inactive yet enabled time entry fields that created avoidable errors.

Auditors recommended establishing a documented process for retirement billing, formalizing all associated procedures, and improving interdepartmental record-keeping. Regarding payroll alerts, auditors suggested evaluating timekeeping system integration options or implementing internal workarounds. Management agreed with all recommendations and reported that corrective measures had already begun, including disabling unused time fields and implementing an export process to ensure consistent accrual data between systems.

- *Discuss and review internal audit of Information Systems change management
Committee to convene into Executive Session to discuss internal audit status update*

Next, the auditor team presented findings related to Information Systems and change management for the New World ERP platform, using NIST cybersecurity standards as the benchmark. The audit revealed three observations: two moderate-risk and one low-risk. While informal practices were occurring, there were no formal written procedures governing change initiation, approval workflows, testing, or post-implementation monitoring. Limited staffing capacity was identified as a contributing factor, as the Information Systems department is largely occupied with day-to-day operational support. Management agreed to work toward adoption of written change management policies, including documented testing, approval, and issue tracking.

At the conclusion of the audit presentations, the committee voted unanimously to enter executive session for discussion of sensitive information systems content. It was **moved by Mrs. Gage-Watts**, seconded by Mr. Jones, *to convene into executive session to discuss the internal audit with regards to Information Systems. Motion carried unanimously with all members present.*

Following that discussion, it was **moved by Mrs. Gage-Watts**, seconded by Mr. Atkins, *to reconvene into open session. Motion carried unanimously with all members present*

During the status update portion of the meeting, it was confirmed that prior audit recommendations marked as completed had been fully addressed by the associated departments. Any open items will continue to be evaluated until all corrective actions meet closure requirements.

There being no further business to come before the Committee, the meeting was adjourned at 1:58 p.m.


Michelle Nations
Assistant Commission Clerk