

DRAFT



The Parish of Caddo

Internal Audit of Payroll and Benefits

NOVEMBER 6, 2025

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Objective and Scope

An internal audit of the Caddo Parish Finance and Human Resources departments was conducted to assess compliance with internal policies and procedures and evaluate the underlying processes and applicable internal controls of payroll and benefits. The following areas were included in the scope:

- ❑ Payroll Exception Alerts
- ❑ Retirement Billing

Overview of Procedures

-  Obtained policies and procedures (P&P) and other Finance and Human Resources related documentation, as applicable.
-  Performed interviews and process walkthroughs in July 2025 with Finance and Human Resources Department personnel.
-  Performed testing to assess the effectiveness of the retirement billing process.
-  Assessed current procedures to determine process improvements and best practices.

The scope period was limited to a point-in-time assessment that reflected conditions as of June – July 2025

Key Phases of Internal Audit



Executive Summary

Based on the procedures performed, two observations were identified. High and moderate priority risk ratings¹ were assigned. Additional details including associated risk, root cause, recommendations, responsible party and management response are included in the Results section of this report.

❖ One observation was assigned a priority risk rating of high as explained below:

Summary of Observations

Risk Ranking: High

Area: Retirement Billing

1) There was a lack of governance and supporting framework governing the retirement billing process. There were no documented policies or procedures addressing key components such as invoicing practices, defined timelines, retirement payment monitoring, payment methods, routine communication with retirees, termination of benefits, roles and responsibilities, and interdepartmental communication.

❖ One observation was assigned a priority risk rating of moderate as explained below:

Summary of Observations

Risk Ranking: Moderate

Area: Payroll Exception Alerts

2) *As detailed below, observations related to payroll exception alerts were identified. While each observation in isolation would not result in a moderate risk to the Parish, the combination of observations related to payroll exception alerts resulted in a risk ranking of "Moderate."*

2a) The payroll process relied on manual integration, requiring timekeeping data to be exported and uploaded into the payroll system for processing. Although the payroll system included controls such as exception alerts to flag discrepancies, these alerts occurred frequently and required manual correction.

2b) The timekeeping and payroll systems calculated accruals inconsistently, despite being configured with the same accrual schedule. These discrepancies resulted in inconsistent balances and a high volume of exception alerts during payroll processing.

2c) The Parish's timekeeping system included time entry fields that were not in use by the Parish, however, these options were not disabled, resulting in erroneous time entered by employees and therefore, increased exception alerts.



¹ See Appendix A for additional details regarding the priority risk rating definitions.

Executive Summary

Overall Recommendations Summary

Specific recommendations have been included within this report; however, the following presents overall recommendations across in-scope areas.

- Management should establish a formal process for key components of the retirement billing process, including defining timelines and roles and responsibilities. Once established, management should develop policies and procedures to document the processes.
- To promote interdepartmental communications, management should consider implementing a centralized recordkeeping process to ensure that all pertinent details from retiree outreach are documented in a location accessible by both Human Resources and Finance department personnel.
- With the current timeclocks nearing decommission, management should pursue a timekeeping system that integrates with payroll. In the interim, the following steps are recommended to mitigate system limitations and reduce employee confusion:
 - Continue assessing whether payroll accrual balances can be imported into the timekeeping system.
 - If import functionality is not feasible, work with the timekeeping vendor to disable accrual calculations in the timekeeping system.
 - If the above two recommendations are not feasible, implement a reconciliation process to compare timekeeping and payroll system accrual balances prior to payroll processing to preemptively identify exception alerts.
 - Coordinate with the timekeeping vendor to disable unused time entry fields.



Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
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Risk Ranking: High

Area: Retirement Billing

1	<p>There was a lack of governance and supporting framework governing the retirement billing process. Consequently, there were no policies or procedures that addressed invoicing practices, defined timelines, retirement payment monitoring, available payment options, regular outreach to retirees, termination of benefits, roles and responsibilities, and interdepartmental communication.</p> <p>Due to the lack of governance, the following was identified during testing:</p> <p>(1) Through review of the Open Invoices Report, which contained 137 total invoices, the following were identified:</p> <ul style="list-style-type: none"> • 15 retirees who were actively receiving insurance coverage had outstanding balances from prior periods, totaling \$34,234.32. • 11 retirees who were no longer receiving insurance coverage had outstanding balances prior to 2025, totaling \$25,687.84; however, these balances had not been written off. For 9 of these 11 retirees, management was unable to provide an explanation for the outstanding balances. <p>(2) During sample testing, a retiree was identified with an outstanding balance for vision insurance costs that had accrued since 2022. It was explained that the retiree had requested cancellation of the coverage in November 2022; however, the Parish did not process the cancellation until June 2025. In the interim, the retiree had contacted the Parish multiple times, including sending a letter in December 2024, to address the error.</p>	<p>Absence of formal policies and procedures may cause confusion and inefficiencies among Parish employees.</p> <p>Undefined timelines and insufficient payment monitoring may result in inconsistent outreach to retirees, increasing the likelihood of outstanding balances.</p> <p>Lack of a standardized process for terminating retiree benefits may lead to unequal treatment of retirees and potential legal exposure.</p> <p>Failure to write off unpaid balances on retirees without active coverage may create financial reporting risks.</p> <p>Unclear interdepartmental communication may reduce task visibility, increasing the risk that critical tasks may be overlooked. For example, failure to terminate a policy in accordance with a retiree's request could result in retiree frustration and reputational harm to the Parish.</p>	<p>Human Resources and Finance previously operated as a single department, centralizing the retirement billing process. After separating into two departments, gaps in communication and oversight emerged.</p> <p>The presence of departmental silos between Human Resources and Finance contributed to limited coordination and collaboration in the retirement billing process.</p>	<p>Management should establish a formal, standardized process for key components of the retirement billing process, including payment monitoring, termination of benefits, and writing off outstanding balances. These processes should also clearly define when retiree outreach is required and when a critical decision point, such as termination of benefits, should be made and documented. Further, management should define timelines and roles and responsibilities for each process to promote consistency and accountability.</p> <p>Once these processes have been established, management should develop policies and procedures for the retirement billing process. At a minimum, these policies and procedures should address invoicing, payment monitoring, benefit termination, write-off protocols, critical decision-making parameters, defined timelines, and assigned roles and responsibilities.</p> <p>Further, to strengthen interdepartmental communication, management should consider implementing a centralized recordkeeping process to ensure all pertinent retiree outreach details are documented in a shared location accessible by both the Human Resources and Finance department personnel.</p>	<p>Director of Finance</p> <p>Director of Human Resources</p> <p><i>Management Response:</i> Finance/Human Resources will establish a process for payment monitoring, termination of benefits and writing off outstanding balances, invoicing, timelines, decision-making parameters, record keeping and assigned roles and responsibilities. Management will develop policies and procedures for the retirement billing process and implement a record keeping process accessible by both HR and Finance personnel.</p> <p>Complete by July 2026.</p>
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#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Payroll Exception Alerts					
2a	<p>The payroll process relied on a manual integration between the timekeeping and payroll systems. Timekeeping data had to be exported from the timekeeping system and manually uploaded into the payroll system for processing. Although the payroll system included controls such as exception alerts to identify discrepancies and errors, these alerts occurred frequently and required manual correction.</p>	<p>The reliance on manual processes introduces inefficiencies.</p>	<p>System limitations prevented the timekeeping system from being configured for automatic integration with the payroll system.</p>	<p>As the current timekeeping system's timeclocks will be out of service beginning in 2027, management should consider seeking an alternative timekeeping system that can integrate directly with the payroll system.</p>	<p>Director of Finance Director of Human Resources</p>
2b	<p>The timekeeping and payroll systems calculated compensatory, sick, and vacation accruals differently, despite being configured with the same accrual schedule. Management explained that part of the discrepancy was due to timing differences—specifically, the payroll system reflected accruals as of the end of the prior pay period, while the timekeeping system projected balances into a future period. However, this did not fully account for the variances observed. Discrepancies in how accruals were calculated between systems resulted in inconsistent balances and contributed to a high volume of exception alerts during payroll processing.</p> <p>Based on discussion with management, due to inaccurate balances within the timekeeping system, a Parish employee requested and was approved for 32 hours of vacation time that they believed were available based on the timekeeping system. However, an exception alert during subsequent payroll processing identified an insufficient accrual balance, resulting in the employee receiving no pay for those vacation days. Management explained that, following this instance, they removed employee access to view accrual balances in the timekeeping system.</p>	<p>Frequent payroll exception alerts could create bottlenecks and delays to payroll processing.</p> <p>Inaccurate accrual balances may lead employees to believe that they have available time-off that they have not accrued, resulting in unapproved absences, unpaid time, and employee dissatisfaction.</p> <p>Delayed payroll and unpaid time-off may result in reputational damage to the Parish.</p>	<p>The acquisition of the legacy timekeeping system by a new vendor eliminated the previous method of ensuring that accrual balances within the timekeeping system were accurate.</p>	<p>In the interim, management should consider the following to mitigate timekeeping system limitations and reduce employee confusion:</p> <p>(1) Management should continue efforts to determine whether payroll system accrual balances can be imported into the timekeeping system to ensure accurate and consistent data across systems.</p> <p>(2) If import functionality is not feasible, management should continue to coordinate with the timekeeping system vendor to determine whether accrual calculations can be disabled within the timekeeping system.</p> <p>(3) If the above two recommendations are not feasible, Human Resources management should consider implementing a reconciliation process to compare timekeeping and payroll system accrual balances prior to payroll processing to preemptively identify exception alerts. This reconciliation should compare accruals in the timekeeping system to accrual balances within the payroll system.</p>	<p><i>Management Response:</i> Management will maintain the current time keeping system. Time clocks are scheduled for replacement in 2026. Accrual calculations were disabled in the UKG timekeeping system and HR now imports accrual data from the New World payroll system each pay period into the UKG timekeeping system.</p>

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Payroll Exception Alerts					
2c	The Parish's timekeeping system included time entry categories for employees to enter their time, including some fields that were not actively in use. However, these fields were not disabled, which resulted in some being erroneously used by employees. The use of inactive fields contributed to additional exception alerts during payroll processing.	Frequent payroll exception alerts could create bottlenecks and delays to payroll processing. If employees are unable to log their time accurately, payroll calculations may be incorrect, resulting in overpayment or underpayment.	Employees were unaware of which fields were valid and active. No policies and procedures existed to instruct employees on time-keeping practices.	While management seeks an alternative timekeeping system as recommended above, management should continue coordinating with the current timekeeping vendor to determine whether unused time entry fields can be disabled or renamed to clearly indicate that they should not be used. Further, to promote accurate timekeeping practices, management should consider formally documenting time entry procedures and expectations, and distributing them to all Parish employees.	Director of Human Resources <i>Management Response:</i> Human Resources will coordinate with UKG to determine if time entry fields can be updated. Human Resources will prepare a formal document to instruct employees on time entry. Complete by December 31, 2025.



Other Observations

During the internal audit, the following recommendation was identified as an opportunity to enhance payroll processing. Although the item below was not associated with a risk, management is encouraged to consider implementation of the following best practice to enhance the effectiveness of current processes.

Observation	Recommendation
<p>Bottlenecks frequently occurred within Human Resources at the end of each pay period due to delays in time entry and approval at the departmental level. Consequently, Human Resources dedicated significant time to directly contacting supervisors and department heads to obtain timely approvals for payroll processing. Furthermore, there were no documented procedures outlining timelines and expectations for time entry and approvals within the timekeeping system.</p>	<p>Management should consider formally documenting time entry procedures and expectations for distribution to all Parish employees. The documentation should clearly define timelines and approval requirements within the timekeeping system and require signed employee acknowledgements to promote understanding, consistency, and accountability. Once timekeeping procedures are documented, management should incorporate training and employee acknowledgement into the onboarding process. Management should also continue their efforts to provide ongoing cross training with departments to encourage compliance with time-entry best practices.</p>



Appendices

Appendix A: Priority Rating Definitions

Appendix B: Assumptions and Limiting Conditions

Appendix C: Transmittal Letter

Appendix A: Priority Rating Definitions

Risk Rating	Definition
High	A serious weakness which exposes Caddo Parish to risks in achieving its objectives or may otherwise impair the Parish's reputation. Generally, a high priority observation can include any of the following: non-compliance with a regulation or internal policy or procedure; or an operational inefficiency, resulting in a material expenditure.
Moderate	A control weakness, which can undermine the system of internal control and/or operational efficiency and should, therefore, be addressed.
Low	A weakness which does not seriously detract from the system of internal control and/or operational effectiveness/efficiency but which should nevertheless be addressed by management.



Appendix B: Assumptions and Limiting Conditions

Our procedures were not designed to detect fraud, to constitute a financial statement audit, review, compilation, or to provide assurance on the internal controls or information provided. Accordingly, we will not express an opinion or conclusion, nor provide any other form of assurance on the completeness and accuracy of the information. Additionally, the projection of any conclusions, based on our findings, to past or future periods is subject to the risk that changes may have occurred during the passage of time that may alter the validity of such conclusions. Furthermore, the projection of any conclusions, based on our findings, to the whole population is subject to the risk that the samples selected may not accurately reflect the population as a whole.

This engagement was conducted in accordance with the American Institute of Certified Public Accountants' Statement on Standards for Consulting Services (SSCS).



Appendix C: Transmittal Letter

November 6, 2025

Caddo Parish Commission
505 Travis St #110
Shreveport, LA 71101

Ms. Erica Bryant, Parish Administrator and CEO
The Parish of Caddo
P.O. Box 1127
Shreveport, LA 71163-1127

Ms. Bryant and Caddo Parish Commission,

As presented in this enclosed report, EisnerAmper has completed our evaluation regarding Payroll and Benefits policies, procedures, and processes related to payroll exception alerts and retirement billing. On the pages above, this report provides: 1) the procedures performed, 2) a summary of the results of our engagement, and 3) recommendations for you to consider.

These recommendations are only for your consideration and are not intended to be implemented without management's thorough understanding and acceptance.

EisnerAmper appreciates the cooperation and assistance provided by your personnel during this engagement. We sincerely appreciate this opportunity to be of service to you. Please do not hesitate to contact us if you have any questions related to this report or any other matters.

Sincerely,

EisnerAmper





This publication is intended to provide general information to our clients and friends. It does not constitute accounting, tax, or legal advice; nor is it intended to convey a thorough treatment of the subject matter.

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DRAFT



The Parish of Caddo

Internal Audit of Change Management

NOVEMBER 6, 2025

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Objective and Scope

An internal audit of the change management processes within the Caddo Parish Department of Information Systems was conducted to assess compliance with internal policies and procedures, and to evaluate the underlying processes and NIST Cybersecurity Framework (CSF) controls. The following areas were included in the scope:

- ❑ Change Governance and Approval
- ❑ Risk and Impact Evaluation
- ❑ Change Testing and Promotion to Production
- ❑ Post-Implementation Monitoring

Overview of Procedures

-  Obtained policies and procedures (P&P) and other change management related documentation, as applicable.
-  Performed interviews and process walkthroughs in July and August of 2025 with Department of Information Systems personnel.
-  Conducted testing to evaluate whether the change management process was followed in accordance with applicable NIST Cybersecurity Framework (CSF) controls.
-  Assessed current procedures to determine process improvements and best practices.

The scope period included in the audit was March 2024 – March 2025

Key Phases of Internal Audit



Executive Summary

Based on the procedures performed, three observations were identified. Moderate and Low priority risk ratings¹ were assigned. Additional details including associated risk, root cause, recommendations, responsible party and management response are included in the Results section of this report.

Summary of Observations

Risk Ranking: Moderate

Area: Policies and Procedures

1) Formal change management policies and procedures were not established, and existing practices were informal and ad hoc in nature.

Area: Change Testing, Review, and Approval Activities

2) There were no formal procedures established to review and approve changes for the New World ERP system. In addition, changes were not consistently tested in a staging or non-production environment prior to deployment to production, and the approval process following testing and prior to production release was not formally documented.

Risk Ranking: Low

Area: Change Failure Remediation

3) Remediation actions taken in response to issues that arose during New World ERP system updates were not formally documented or retained.

Overall Recommendations Summary

Specific recommendations have been included within this report; however, the following presents overall recommendations across in-scope areas.

- Management should consider developing and implementing a formal change management policy which outlines requirements for initiating, reviewing, approving, and where applicable, testing changes prior to deployment.
- Management should consider implementing a structured approach for documenting change approvals prior to implementation which includes sign-offs for both test environment deployments and production releases as well as exceptions to User Acceptance Testing (UAT) (e.g., minor patches).
- Management should consider maintaining documentation of any issues and their resolutions related to system updates or patches.



Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Policies and Procedures					
1	An Information Systems Change Control Form was used to document user-initiated requests related to employee, hardware, or software changes. These forms identified the relevant systems, applications, and network settings, and required the requestor to provide a detailed description of the requested change. Each request was formally reviewed and approved by the Director of Finance and Director of Information Systems prior to implementation. However, a formal change management policy was not established to govern the overall process.	Without a formal policy, change control practices may be inconsistently applied and may lead to inadequate assessment of the potential security impacts of changes.	The Department of Information Systems had limited personnel and personnel were primarily focused on day-to-day operational tasks. As a result, a formal Change Management Policy and process was not documented which led to inconsistent testing and approval of changes.	Management should consider developing and implementing a formal change management policy that documents the existing procedures for system, hardware, and access-related changes. The policy should outline requirements for initiating, reviewing, approving, and where applicable, testing changes prior to deployment, particularly for system-level modifications. Formalizing these practices will strengthen Caddo Parish's environment by promoting consistency, accountability, and traceability across all change activities.	<p>Director of Information Systems</p> <p><i>Management Response:</i></p> <p>A Change Management Policy will be developed that documents existing practices and establishes formal requirements for performing and documenting the following change management processes:</p> <ul style="list-style-type: none"> - Initiating Changes; - Reviewing and Approving Changes; - Testing Changes; - Tracking Changes; - Tracking Error Resolution; - Post-Implementation Reviews, and; - Exception Handling <p>Implementation Date: 12/31/2025</p>



Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Change Testing, Review, and Approval Activities					
2	<p>The process for testing and approving system upgrades within the New World ERP system was informal and primarily managed through email and Microsoft Teams. The Director of Information Systems was notified when updates were deployed to the test and production environments and received alerts for issues such as warnings or system anomalies. Upgrade approvals were communicated directly between the Director of Information Systems and the Director of Finance; however, this process was not formally documented.</p> <p>Further, as part of change management testing, all four New World ERP deployments that occurred during the audit period were reviewed. For three of the four deployments, changes were not tested in a non-production environment prior to production deployment.</p>	<p>Without a formalized testing and approval framework, changes to the ERP system may be implemented inconsistently, increasing the risk of introducing errors or misconfigurations.</p> <p>The absence of a structured approval process may result in insufficient evaluation of the potential impact of updates before deployment.</p>	<p>The Department of Information Systems had limited personnel and personnel were primarily focused on day-to-day operational tasks. As a result, a formal Change Management Policy and process was not documented which led to inconsistent testing and approval of changes.</p>	<p>Management should consider implementing a more structured approach for documenting change approvals prior to implementation. This could be achieved using the Information Systems Change Control Form to capture sign-offs for both test environment deployments and production releases.</p> <p>Management should consider maintaining documentation for exceptions to the User Acceptance Testing (UAT) (e.g., minor patches). This could be achieved by using the Information Systems Change Control Form to explicitly document and approve the decision for UAT not to be required.</p>	<p>Director of Information Systems Director of Finance</p> <p><i>Management Response:</i></p> <p>The Information Systems Change Control Form will be updated to capture formal sign-offs for both New World ERP test environment deployments and production releases.</p> <p>The Information Systems Change Control Form will also be updated to include a section for explicitly recording and approving decisions where UAT was not deemed necessary for New World ERP changes.</p> <p>Implementation Date: 11/30/2025</p>



Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Low					
Area: Change Failure Remediation					
3	Caddo Parish's Director of Information Systems received email notifications regarding the status of upgrade deployments to test and production environments indicating whether the results passed, failed, or included warnings. However, there was no formal post-implementation review process to document issue resolution and acceptance. While the emails captured deployment statuses, they did not include documentation of the post-deployment review or evaluation of potential impacts.	<p>Relying only on high-level email summaries limits the ability to perform thorough evaluations of upgrade impacts. This increases the risk that recurring issues, unintended side effects, or system degradations are not identified and remediated in a timely manner.</p> <p>Without clear documentation and follow-up protocols, critical warnings or anomalies may go unaddressed, potentially affecting system reliability.</p>	A formal Change Management Policy and process was not documented. As a result, requirements for maintaining adequate documentation to support error resolution as part of post-deployment review were not established. This led to reliance on deployment notification emails without adequate documentation of issue resolution, acceptance, or evaluation of potential impacts.	<p>Management should consider maintaining documentation of any issues and their resolutions related to system updates or patches. This can include records such as support tickets, email correspondence, or internal notes to have a record of decisions and conclusions.</p> <p>Additionally, management should also consider establishing a formal post-implementation review process to confirm that all upgrades are operating as intended and to promptly identify and resolve any issues.</p>	<p>Director of Information Systems</p> <p><i>Management Response:</i></p> <p>A Change Management Policy will be developed that documents existing practices and establishes formal requirements for performing and documenting error resolution, post-implementation reviews, and exception handling. Additionally, the Information Systems Change Control Form will be updated to capture documentation of any issues and their resolutions related to system updates or patches.</p> <p>Implementation Date: 12/31/2025</p>



Appendices

Appendix A: Priority Rating Definitions

Appendix B: Assumptions and Limiting Conditions

Appendix C: Transmittal Letter

Appendix A: Priority Rating Definitions

Risk Rating	Definition
High	A serious weakness which exposes Caddo Parish to risks in achieving its objectives or may otherwise impair the Parish's reputation. Generally, a high priority observation can include any of the following: non-compliance with a regulation or internal policy or procedure; or an operational inefficiency, resulting in a material expenditure.
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November 6, 2025

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Shreveport, LA 71101

Ms. Erica Bryant, Parish Administrator and CEO
The Parish of Caddo
P.O. Box 1127
Shreveport, LA 71163-1127

Ms. Bryant and Caddo Parish Commission,

As detailed in this report, EisnerAmper has completed its evaluation of change management policies, procedures, and processes, including change governance and approval, risk and impact assessment, change testing and promotion to production, and post-implementation monitoring. On the pages above, this report provides: 1) the procedures performed, 2) a summary of the results of our engagement, and 3) recommendations for you to consider.

These recommendations are only for your consideration and are not intended to be implemented without management's thorough understanding and acceptance.

EisnerAmper appreciates the cooperation and assistance provided by your personnel during this engagement. We sincerely appreciate this opportunity to be of service to you. Please do not hesitate to contact us if you have any questions related to this report or any other matters.

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EisnerAmper





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The Parish of Caddo

Internal Audit Update

November 6, 2025



Agenda



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Approved Internal Audit Plan

January 1, 2025 – December 31, 2025

2025 internal audit plan was approved during the March 20, 2025, Audit and Finance Committee meeting

Auditable Area	Auditable Activities	Status
Finance and Human Resources	Payroll and Benefits	Results presented during the November 6, 2025, Finance Committee Meeting
Information Systems	Change Management	Results presented during the November 6, 2025, Finance Committee Meeting

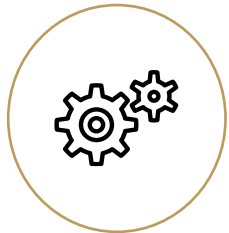


Internal Audit Follow-up Activities



Follow-up Complete

<i>Auditable Area</i>	<i>Auditable Activities</i>
Finance	Licences (Occupational, Insurance, Beer & Liquor, Amusement Device)
Animal Services and Mosquito Control	Caddo Parish Animal Services



Follow-up In Progress

<i>Auditable Area</i>	<i>Auditable Activities</i>
Parks and Recreation	Recreation Programs and Events
Information Systems	Information Systems Security (Logical, Physical, Cyber); Disaster Recovery and Business Continuity Planning; Remote Access*

* Management elected to accept the risk associated with one audit observation, determining that the operational impact on end users outweighed the potential security benefits of implementing the recommendation.



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	2025
	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 2025
- Audit completed in prior years
- Areas added by EisnerAmper
- Areas were included in other audited areas
- 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	2025
	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 2025
- Audit completed in prior years
- Areas added by EisnerAmper
- Areas were included in other audited areas
- 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 2025
- Audit completed in prior years
- Areas added by EisnerAmper
- Areas were included in other audited areas
- Parish Funded Agency; Removed from auditable area





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