EISNERAMPER

The Parish of Caddo

Internal Audit Update

November 17, 2026

Agenda



	Page #
2026 Internal Audit Plan Status Update	3
Internal Audit Follow-up Activities	4
2027 Risk Assessment: What to Expect	5
Appendix A: Auditable Areas	6

Approved Internal Audit Plan
January 1, 2026 – December 31, 2026

2026 internal audit plan was approved during the April 9, 2026, Caddo Parish Commission Meeting

Auditable Area	Auditable Activities	Status
Public Works	Commercial Vehicle Enforcement Unit (CVEU)	Results presented during the November 17, 2026, Audit and Finance Committee Meeting
Other Auditable Area	Artificial Intelligence (AI) *	Finalized report issued on November 10, 2026

** The Artificial Intelligence engagement was completed as advisory services, rather than assurance services.*

Internal Audit Follow-up Activities



Follow-up Complete

Auditable Area	*Auditable Activities*
Information Systems	Information Systems Security (Logical, Physical, Cyber); Disaster Recovery and Business Continuity Planning; Remote Access*
Information Systems	Change Management



Follow-up In Progress

Auditable Area	*Auditable Activities*
Parks and Recreation	Recreation Programs and Events
Finance / Human Resources	Payroll and Benefits

** 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.*

2027 Risk Assessment: What to Expect

1

Update the areas

Refresh the list of audit areas to align with today's operations.

2

Survey the Parish

Department heads and the Commission risk rate and provide perspective on potential audit areas.

3

Score the areas

Survey results are combined and analyzed to inform the audit plan.

4

Approve the plan

The Parish Administrator, Audit Committee, and Commission approve the multi-year plan.

PROPOSED 2027 TIMELINE

January to February
Audit universe review

February to March
Survey and risk assessment

March to April
Plan presented for approval

April to November
Audits performed

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 2026
- 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:

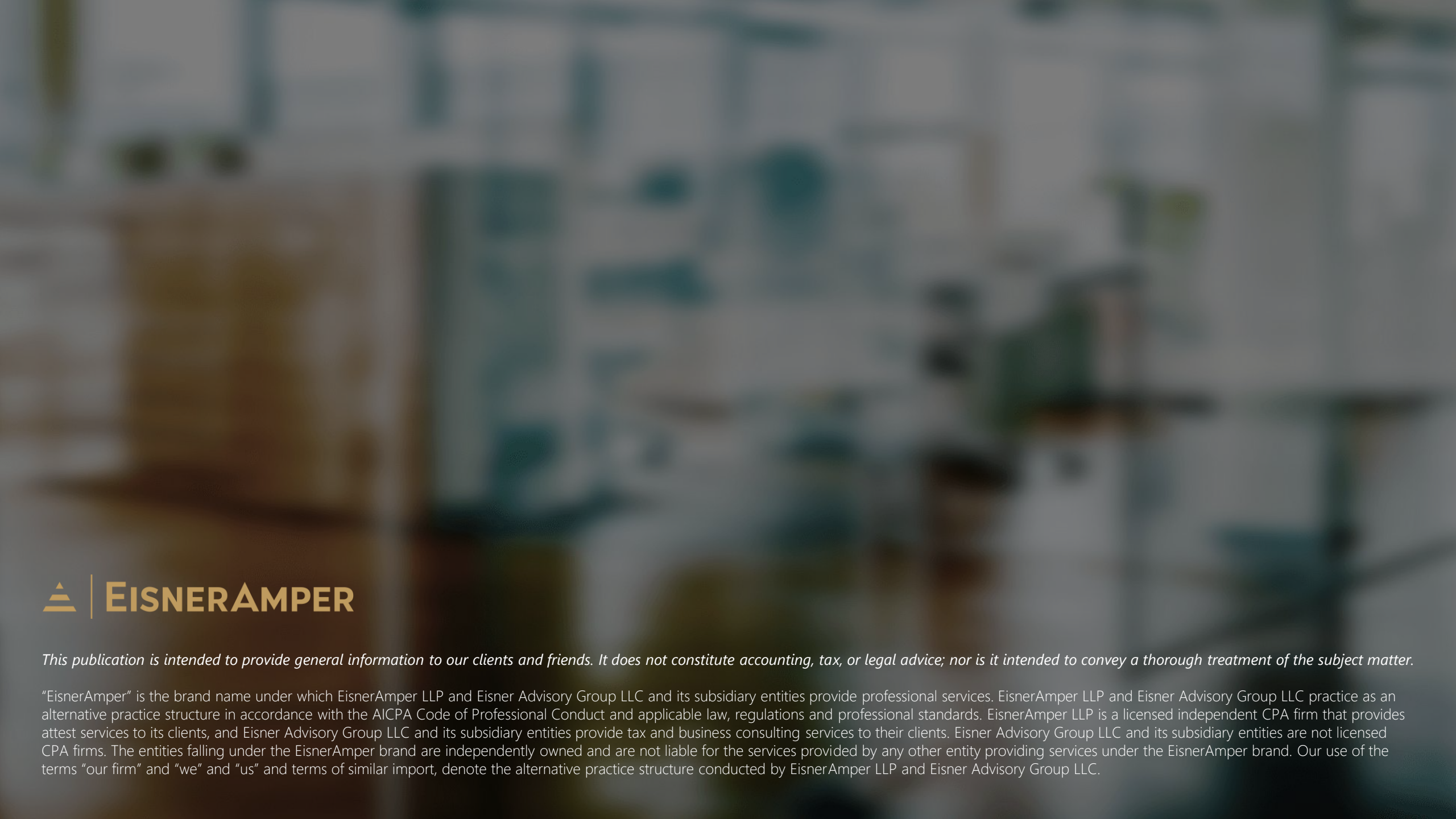
- Audit completed in 2026
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Appendix A: Auditable Areas

Auditable Area	Sub Area	Audit Completed
Public Works	Adjudicated Property	2020
	Commercial Vehicle Enforcement Unit (CVEU)	2026
	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	
	Artificial Intelligence (Advisory)	2026
	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:

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