EisnerAmper

The Parish of Caddo

Internal Audit of the Commercial Vehicle Enforcement Unit (CVEU)

DRAFT

Table of Contents

	Page #
Audit Background	3
Objective and Scope	4
Executive Summary	5
Results	7
Appendices	13



Audit Background

The Commercial Vehicle Enforcement Unit (CVEU) is part of the Caddo Parish Public Works Department and is responsible for oversize and overweight vehicle permitting, citation issuance, and fee collection on Parish roads. Per discussion with Public Works personnel, CVEU emphasizes education and outreach to promote compliance with permitting requirements, contributing to increased permit activity and fewer citations while supporting the goal of protecting parish road infrastructure.

At the time of this internal audit, CVEU consisted primarily of two personnel: a Permits Manager and an Enforcement Officer. Between the two, an average of 500 permit applications were reviewed and approved per month, in addition to citation management and other Public Works duties. The online permitting system used to process these applications had also been newly implemented at the time of the internal audit procedures.

Objective and Scope

An internal audit of the Caddo Parish Public Works Department's Commercial Vehicle Enforcement Unit (CVEU) was conducted to assess compliance with internal policies and procedures and evaluate the underlying processes and applicable internal controls over commercial vehicle enforcement. The following areas were included in the scope:

- ❑ Permits
- ❑ Citations

The scope period was January through July 2026, with certain procedures incorporating prior periods.

Overview of Procedures

Obtained policies and procedures (P&P) and other related documentation, as applicable.

Performed interviews and process walkthroughs in June 2026 with Public Works Department personnel.

Performed testing to determine the following:
- If permit applications were completed and approved accurately, timely, and in compliance with effective ordinances.
- If citations were reported, communicated, and collected in a timely manner.

Assessed current procedures to determine process improvements and best practices.

Key Phases of Internal Audit



Executive Summary

Based on the procedures performed, seven observations were identified. Moderate and low priority risk ratings[1] were assigned. Additional details including associated risk, root cause, recommendations, responsible party and management response are included in the Results section of this report.

❖ Four observations were assigned a priority risk rating of moderate as explained below:

Summary of Observations
Risk Ranking: Moderate
Area: Permits
1) Some permit fees charged from January 1, 2026, through April 30, 2026, did not agree to the Parish ordinance in effect at the time of the charge.
Area: Citations
2) Certain citation-related tasks were not always completed in a timely manner.
3) While CVEU policies and procedures included a 30-60 day timeline for follow-up on unpaid citations, actual practice was to follow up after six months. Further, no formal guidelines existed for ceasing permit approval for companies with outstanding citations.
4) The CVEU body cam was used on a discretionary basis, with no defined criteria for when recording should begin. Further, the storage and retention of dash cam and body cam footage were maintained on a discretionary basis.

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

Executive Summary

❖ Three observations were assigned a priority risk rating of low as explained below:

Summary of Observations
Risk Ranking: Low
Area: Permits
5) The publicly available CVEU Handbook governing the CVEU process contained outdated information, including the original ordinance language and fee schedule, an outdated description of methods for obtaining a permit application, and an outdated permit submission timeline.
6) CVEU management manually compiled monthly permit transaction packets from online permitting system receipts to support corresponding entries in the Parish's financial system.
7) Permit applications were sometimes approved and issued despite containing incomplete or inaccurate information.

Overall Recommendations Summary

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

- Management should ensure permit fees and reference materials, including the CVEU Handbook, reflect the ordinance currently in effect, and should implement a formal process for updating fee configurations within systems when ordinances change, in coordination with the Legal Department.
- Management should evaluate the permit application process to reduce incomplete or inaccurate submissions, including whether additional review is needed prior to approval.
- Management should coordinate with the Finance Department to determine whether a system-generated report can replace manually compiled receipts for finance processing.
- Management should establish and document defined timelines for citation-related tasks, including completing reports, mailing certified letters, updating monitoring tools, and following up on unpaid citations, along with formal guidelines for issuing permits to companies with outstanding balances.
- Management should establish procedures for the use, storage, and retention of dash cam and body cam footage, including how oversight can be incorporated given CVEU's single-officer staffing.
- Management should evaluate whether current CVEU staffing levels are sufficient to support existing and future permit volume and consider whether additional resources are needed.

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Permits					
1	Some permit fees charged did not agree to the Parish ordinance in effect at the time of charge. Through review of all permit fees charged from January 1, 2026, through April 30, 2026, covering 2,003 permits, it was identified that a total of 171 permit fees were charged for an amount that did not agree to Parish ordinances, resulting in a net overcharge of $2,692. However, it was explained that permit fees within the online permitting system have since been reconfigured to agree to the Parish ordinance currently in effect. Further, documentation was provided evidencing that corrections to the Parish ordinance fee schedule were in progress. *Specific details of the permit fees that did not align to a Parish ordinance were provided to management for further evaluation.*	Permit fees that are not in compliance with Parish ordinances create a legal risk for the Parish. Companies that are overcharged for permits may seek financial recoupment, resulting in a financial risk to the Parish. Permit fees that are undercharged relative to the ordinance in effect may result in a loss of revenue to the Parish. Inconsistencies between the permit fees charged and the fees defined in ordinance may create reputational harm to the Parish, particularly if permit holders were charged different amounts for the same permit type.	There was no formal, documented process to update system configurations when a new ordinance was passed or when fee schedules changed. There was no reconciliation process to verify that permit fees configured in the online permitting system aligned with the ordinance currently in effect. Limited coordination between Public Works and Legal contributed to a lack of awareness that fees charged were not in compliance with ordinances, or that ordinances had been officially passed. Inaccurate fee amounts within adopted Parish ordinances created confusion regarding which fees were in effect.	Management should ensure that permit fees charged always reflect the ordinance in effect. Further, while access to update the online permitting system configurations are limited, management should consider implementing a formal, documented approval process for updating permit fee configurations, including identifying individuals responsible for making updates and approvals. This review process should incorporate a reconciliation of permit fees to the effective ordinance to verify that permit fees are configured in compliance with legal requirements. Additionally, while the scope period for testing was January 1, 2026, through April 30, 2026, management should evaluate instances in which there was a difference between the ordinance and the amount charged for permits issued before January 1, 2026, and after April 30, 2026. Management should continue coordinating with the Legal Department to make any necessary updates to the Parish ordinance and to ensure that ordinance updates and effective dates are communicated in a timely manner. Further, management should work with the Legal Department to determine any remediation efforts for permit fees that were out of compliance with the ordinance, including those permits that were not included within the scope period of January 1, 2026, through April 30, 2026.	Director of Public Works See Appendix D for Management Responses

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Citations					
2	Testing of sampled citations identified instances in which certain citation-related tasks were not completed in a timely manner. Although the department aims to mail certified citation letters to companies within one month of the citation date, testing identified letters that were mailed later than one month in several instances. A review of all citations issued from 2024-2026 identified an average of approximately fifty-three days between the citation date and letter mail date in 2025, and approximately forty-six days in 2026. Further, the Citations Tracker, which is used to monitor citations and related tasks, was not always updated in a timely manner.	Delays in sending citation letters could delay collection of amounts owed to the Parish. If monitoring tools such as the Citations Tracker are not updated in a timely manner, the risk of inaccuracies increases.	Competing departmental priorities and limited staff resources contributed to delays in issuing and sending citations. There were no policies and procedures in place defining expected timelines or monitoring procedures for completing citation-related tasks.	Management should consider establishing defined timelines for citation-related tasks, including, but not limited to: completing officer reports following an enforcement stop, mailing certified citation letters to companies, and updating monitoring tools. Once established, management should formally document these timelines in CVEU policies and procedures. Management should also consider periodically monitoring adherence to these timelines to confirm they are being followed as intended.	Director of Public Works See Appendix D for Management Responses
3	While CVEU policies and procedures stated that unpaid citations are sent an additional citation letter after 30-60 days of nonpayment, it was explained that in practice, follow-up was informal and did not occur until six months had passed. As a result, three companies had unpaid citation balances totaling $700 from 2025. At the time of testing, it was explained that these citations remained unpaid due to undeliverable addresses on file; however, action to identify valid and current address information did not occur in a timely manner. Further, there were no policies or procedures in place addressing companies that continued to apply for permits with outstanding citation balances.	The lack of follow-up procedures for collecting citation amounts could result in lost revenue. Enforcement efforts may be less effective if companies with outstanding citations continue to receive approved permits.	Reliance on informal practices resulted in inconsistencies in citation follow-up activities. Departmental policies and procedures had not been reviewed or updated to address gaps between policy and practice. Competing departmental priorities and limited staff resources contributed to delays in following up on outstanding citations.	Management should evaluate and establish a reasonable timeline for following up on unpaid citations. Once timelines are established, management should formally document these timelines, along with the methods to be used for follow-up (e.g., certified letters or other methods of outreach). Further, management should establish guidelines for issuing permits to companies with outstanding citations, including defined criteria for when permit approval should be placed on hold for unpaid balances.	Director of Public Works See Appendix D for Management Responses

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Moderate					
Area: Citations					
4	While it was explained that the CVEU Officer's dash cam was configured to automatically record when the vehicle's lights were activated, the officer's body cam was used at the officer's discretion, with no defined criteria for when recording should begin. As CVEU enforcement is staffed by one officer, this discretion was not subject to any secondary review or oversight. In addition, dash cam and body cam footage was retained and discarded on a discretionary basis.	Limited oversight over footage increases the risk of inconsistent camera use. Unclear retention and storage requirements could lead to unpreserved evidence of CVEU stops. If a company contests a CVEU stop or citation, the absence of corroborating footage could limit the Parish's ability to defend its position.	There were no policies and procedures specific to CVEU in place to govern the use, storage, and retention of dash cam and body cam footage. Any broader parish-level guidance had not been incorporated into CVEU's procedures. As there was only one CVEU officer, the ability to segregate responsibilities or provide oversight over camera use and footage was limited.	Management should consider establishing procedures for the use and data storage of the dash cam and body cam used by CVEU personnel. At a minimum, management should coordinate with Legal to determine what parish-wide retention policy applies to CVEU and adopt those retention parameters. If management determines that a CVEU-specific retention policy is warranted, it should be consistent with, and not in conflict with, any applicable parish-wide policy. Given the nature of field enforcement work, management should evaluate whether parameters can be established for when the body cam should be activated. Where defined activation parameters are not feasible, management should, at a minimum, document expectations for consistent use. Once these procedures are established, management should formally document them into a policy.	Director of Public Works See Appendix D for Management Responses

Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Low					
Area: Permits					
5	The publicly available CVEU Handbook governing the CVEU process contained outdated information. Specifically, the Handbook contained the original ordinance language and fee schedule, which had since been superseded by updated ordinances. Additionally, the Handbook's described methods for obtaining a permit application (walk-in, phone/fax, and email) did not reflect the online permitting system currently used by CVEU. Further, the Handbook detailed an outdated timeline for businesses to submit permit applications.	Inconsistencies between information published in the CVEU Handbook and the ordinance currently in effect may create confusion and frustration among businesses applying for a permit.	There was no periodic review process in place to identify and update outdated content within the CVEU Handbook, including updates needed following recently implemented ordinances and process changes.	Management should update the CVEU Handbook to reflect the ordinance currently in effect, including the current fee schedule, and to reflect the online permitting system currently used to obtain and submit permit applications. As management anticipates a new ordinance will be adopted in the near future, management should consider the timing of Handbook updates to avoid the need for multiple revisions to the Handbook. In the interim while updates are being made, management should consider including a disclaimer within the Handbook and/or on the Handbook website landing page clarifying that the Handbook is in the process of being updated.	Director of Public Works See Appendix D for Management Responses
6	CVEU submitted a monthly packet of permit transactions to the Finance Department. To prepare this packet, management manually compiled transaction receipts generated by the online permitting system and organized them by payment date to support the corresponding daily entry in the Parish's financial system (New World).	Reliance on manual processes may create inefficiencies and place a time constraint on staff. Manually compiling receipts increases the risk of errors or omissions in the information submitted to the Finance Department.	There was no established process to utilize the online permitting system's reporting capabilities to support finance packet preparation.	Management should coordinate with the Finance Department to determine whether a system-generated report of all individual permit transactions is acceptable documentation for finance processing, in place of individually compiled receipts.	Director of Public Works See Appendix D for Management Responses



Results

#	Observation	Risk	Root Cause	Recommendation	Responsible Party & Management Response
Risk Ranking: Low					
Area: Permits					
7	Permit applications were sometimes approved and issued despite containing incomplete or inaccurate information. Through testing of a sample of 10 permits, it was identified that for 4 of the 10 permits sampled, the permit was approved and issued despite the submitted application either containing fields that were left incomplete or containing information that CVEU personnel identified as inaccurate within the permit notes. Further, through analysis of all permit applications submitted online during the scope period, it was identified that permits could be submitted without required fields being completed. Lastly, one individual was primarily responsible for reviewing and approving permit applications, resulting in corrections to applications and approvals being made by the same person.	Reliance on CVEU personnel to identify and correct incomplete or inaccurate applications may create inefficiencies in the approval process, divert resources from other enforcement and operational responsibilities, and make the process more difficult to sustain as permit volume increases. If the same individual both approves permit applications and corrects them on the applicant's behalf, a lack of segregation of duties exists, increasing the risk that inaccurate or incomplete information is not identified prior to approval.	The volume of permit applications received was high relative to the number of approvers responsible for reviewing and approving applications. Permit applicants may be unaware of required fields or the information necessary to submit a complete and accurate application.	Management should consider configuring required application fields within the online permitting system to minimize the number of incomplete applications submitted. Further, in the event that permit applications contain incomplete or inaccurate information, management should consider updating its process to return the application to the applicant for correction, rather than relying on CVEU personnel or the approver to make corrections on the applicant's behalf. This may help alleviate the volume of applications requiring correction by a single approver, while also promoting applicant awareness of required application information. If returning incomplete or inaccurate applications to applicants is not feasible, management should consider having a second individual review any applications corrected by CVEU personnel prior to approval. Further, management should evaluate whether the current permit approval process is sustainable given existing resources and should consider whether additional resources are needed to support permit approvals and other CVEU responsibilities.	Director of Public Works See Appendix D for Management Responses

Other Observations

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

Observation	Recommendation
The online permitting system includes a notes section that allows the approver to add information specific to each permit. It was observed that these notes sometimes contained conflicting information due to the use of template language. Specifically, of the permits sampled, 2 of 10 notes included a permit duration that conflicted with the duration reflected elsewhere on the permit.	Management should ensure that permit notes are consistent with and agree to other permit details, including the permit duration. Management should also ensure that any template language used within permit notes is reviewed and updated as necessary to ensure the information is accurate and specific to the individual permit.

Appendices

Appendix A: Priority Rating Definitions

Appendix B: Assumptions and Limiting Conditions

Appendix C: Transmittal Letter

Appendix D: Management Responses

Appendix A: Priority Rating Definitions

Risk Rating	Definition
High	A serious weakness that 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 that can undermine the system of internal control and/or operational efficiency and should, therefore, be addressed.
Low	A weakness that does not seriously detract from the system of internal control and/or operational effectiveness/efficiency but that 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 17, 2026

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 Commercial Vehicle Enforcement Unit (CVEU) policies, procedures, and processes related to permits and citations. 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



Appendix D: Management Responses

Risk Ranking: Moderate

Area: Permits

1. **Responsible Party & Management Response:** Management will work with Legal to review and update the ordinance to ensure that the current fee structure is accurate and up to date. The department will also implement a documented review and approval process for updating permit fees within the CVEU website. This process is expected to be completed by July 2027.

   Additionally, Management will work with the Finance Department to identify all companies that were overcharged during the period of January 1, 2026, through April 30, 2026, and ensure that applicable refunds are issued. This process is expected to be completed by December 2026.

Area: Citations

2. **Responsible Party & Management Response:** Management has updated the SOPs to clarify that citations must be mailed within 30 days of the citation being issued. To strengthen tracking, monitoring, and documentation of compliance, the Citation spreadsheet will also be updated to record the date each citation is issued, the date the citation letter is mailed, and the date the green slip is received. The SOPs have already been updated and are expected to receive final approval before December 2026.

3. **Responsible Party & Management Response:** Management and the CVEU Officer will contact all companies with outstanding fines to establish payment arrangements. Management will also review citations to identify any outstanding payments that remain unpaid three months after receipt of the certified green slip. Companies with unpaid fines will be placed on the No Permit List until payment is received in full.

   Additionally, Management will update and maintain the citation-tracking spreadsheet to ensure that outstanding fines and payment status are

monitored appropriately. This requirement has been incorporated into the revised SOPs and will also be included in the applicable handbook to ensure consistent implementation and accountability.

These actions will be completed by December 2026.

4. **Responsible Party & Management Response:** Management will coordinate with the Sheriff's Department and Legal Counsel to obtain guidance and assistance regarding the development and implementation of a Dash Cam and Body Cam policy, including requirements for use (including parameters for when recording should begin), video retention, and storage. The policy will be reviewed, updated, and finalized by July 2027.

Risk Ranking: Low

Area: Permits

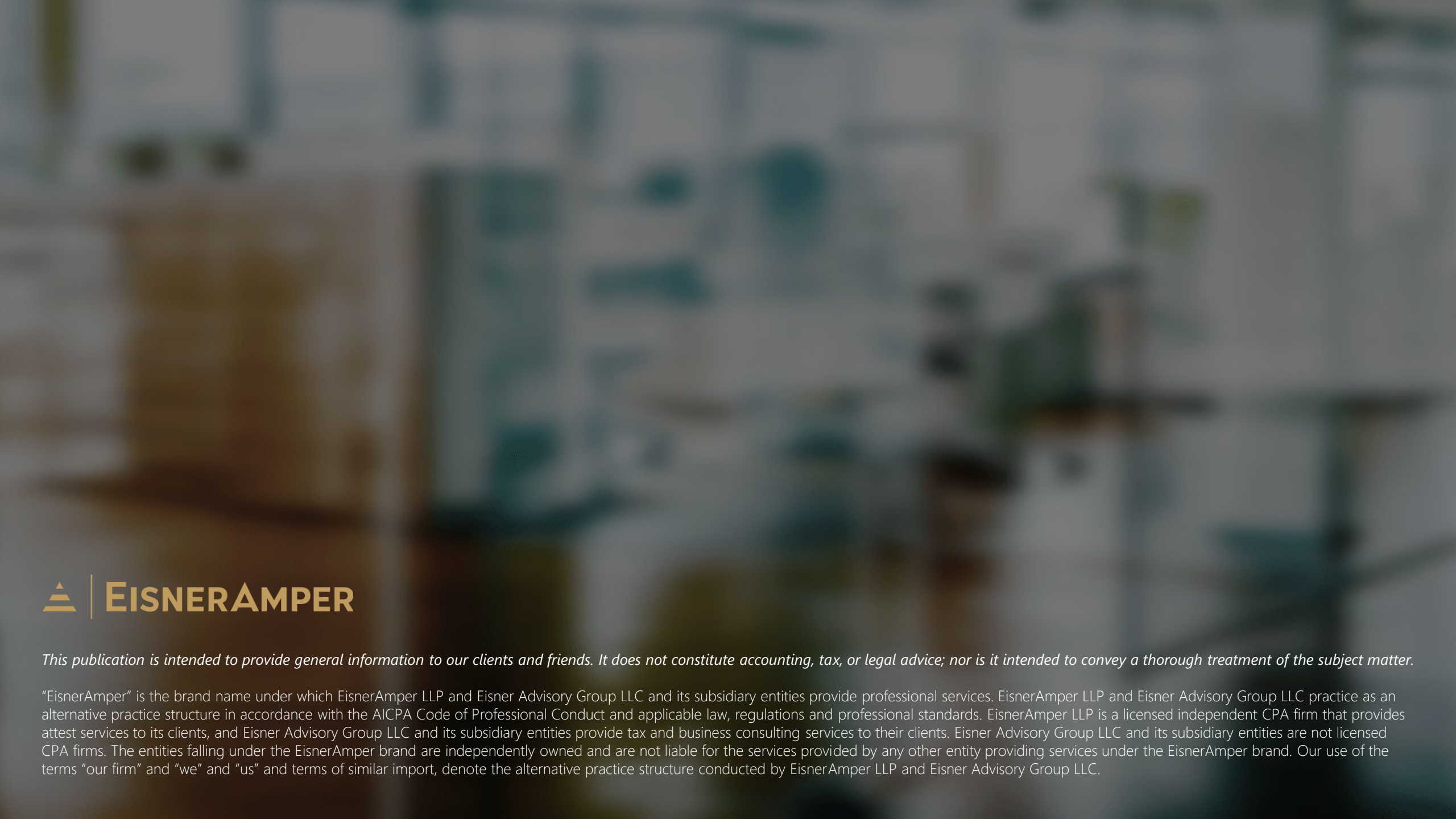
5. **Responsible Party & Management Response:** Management has updated the CVEU Handbook and will replace the current version available online once the new ordinance has been formally adopted. In the interim, the CVEU website will be updated to clearly communicate that the handbook revisions are in progress.

6. **Responsible Party & Management Response:** Management has coordinated with the Finance Department and has implemented the use of system-generated reports to reconcile and monitor information in conjunction with the tracking spreadsheet. Individual receipts will no longer be submitted unless specifically required.

7. **Responsible Party & Management Response:** Management is working with the website developer to explore system enhancements that would require applicants to be responsible for updating and maintaining their information within the system.

   If the system enhancement cannot be implemented, Management will establish an internal process to review and update permit information as necessary to ensure that records remain accurate and current.

   The expected resolution date is July 2027.



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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:

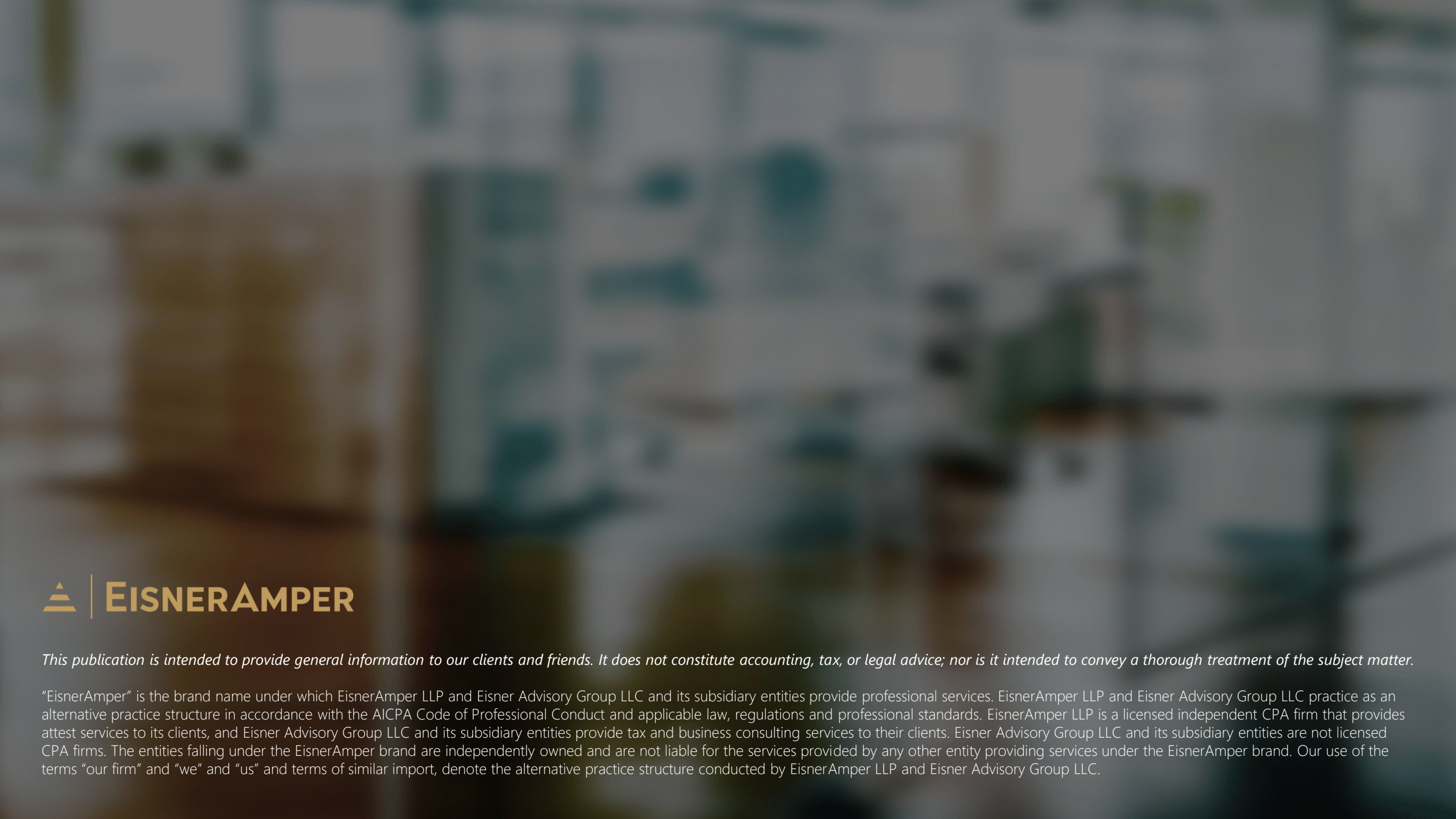
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- Audit completed in prior years
- Areas added by EisnerAmper
- Areas were included in other audited areas
- Parish Funded Agency; Removed from auditable area

Appendix A: Auditable Areas

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

- Audit completed in 2026
- Audit completed in prior years
- Areas added by EisnerAmper
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