

Internal Audit Report #2018-002

REDACTED

Draft Date: February 15, 2018

Final Date: February 26, 2018



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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

INTERNAL AUDIT REPORT #2018-002: DISCONTINUED

SCENARIO

On January 3, 2018, an audit request for information was sent relative to one of the focus areas per the Internal Audit FY 2018 Work Plan (Report #2018-000). Pursuant to Section 4.09(E) of the Jefferson Parish Charter, the Jefferson Parish Inspector General issued a Cease-and-Desist Order for the audit area on February 7, 2018, five (5) weeks into the audit process. The audit area shall now remain confidential and has been redacted from the cover page and no specific reference to it is named within this report.

According to the FY 2018 Work Plan, "The engagement focus areas may be adjusted as new or current information becomes available or as situations may otherwise dictate." As such, another engagement will be added to the Work Plan; however, with this report a total of six (6) weeks of time was lost due to the Cease-and-Desist Order. This will effect Internal Audit's ability to complete a total of nine (9) new and follow up engagements as per the FY 2018 Work Plan.

DISCONTINUED AUDIT TIMELINE

Week ending, Friday -->	5-Jan	12-Jan	19-Jan	26-Jan	2-Feb	9-Feb	16-Feb	23-Feb	2-Mar	9-Mar	16-Mar	23-Mar	30-Mar
2018 -- Month	January					February				March			
Week #	1	2	3	4	5	6	7	8	9	10	11	12	13
Document Request to Contact	X	X	X	X	X								
Field Work					X	X							
Report Writing - Draft													
Director Response													
Admin Response													
PPO Review													
Council / Publish													

FY 2018 WORK PLAN GOALS

FY 2018 WORK PLAN

GOALS

Performance Indicators call for a total of nine (9) new and follow up engagements to be performed during FY2018. These engagements may be replaced by special request audits. Five (5) other areas have also been identified and may be completed as time allows. The engagement focus areas may be adjusted as new or current information becomes available or as situations may otherwise dictate.

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ATTACHMENT #1

RESPONSE* FROM PARISH ADMINISTRATION

The Administration understands and supports the changes in the audit plan.

However, our disappointment should be noted in that the Inspector General (IG) was not required to prove a conflict existed between the departments “causing interference with an investigation.” In fact, those parties who were contacted during the Internal Audit (IA) investigation indicated they had never been contacted by any other Parish agency. In addition, an audit by IG was never indicated in their published plan. IA had taken precautions to specifically not interfere by reviewing the IG audit plan prior to constructing her own, which was published and circulated.

Further, the Cease and Desist issued by the IG was not necessary. The IA stood ready to fully cooperate and turn over all materials, but was never told by the IG which audit from her plan was of conflict until the Cease and Desist Order was issued. Several items had been discussed by both parties prior to receiving the order and at no time, even though the IA repeatedly requested clarity, did the IG specify the audit to discontinue.

The Administration continues to believe that dual audits can exist by both parties without causing conflict to simultaneous audits. Collaboration and follow up concurrently or on the back end of the audits could be more productive and lead to enhanced evidence for prosecution of any wrongdoing.

** received from Natalie Newton, Deputy Chief Operating Officer, on February 26, 2018.*