

Internal Audit Report #2019-001  
2019 Annual Report  
Release Date: March 1, 2019

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### SUMMARY OF AUDIT REPORTS

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## OVERVIEW

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### JP CODE OF ORDINANCES

According to Sec. 2-162.3(e) of the Jefferson Parish Code of Ordinances, “The [internal audit] director shall prepare and issue an annual report on the status of recommendations made in completed audits. The report will reflect the status as reported by the parish president or his or her designee. The report will be issued to the council, the parish president, and the office of inspector general in the first quarter of the fiscal year.” This section was adopted via Summary No. 24934, Ordinance No. 25549 on April 4, 2018. The current Director of Internal Audit has been in place since July 1, 2017. As such, this Annual Report covers the last six months in the fiscal year 2017, and all twelve months in the fiscal year 2018.

### MISSION

The mission of the department is to promote honest, efficient, effective, economical, and fully accountable and transparent parish government. To fulfill this mission, the department shall conduct performance audits and perform non-audit services of any parish department, program, service, or activity as approved by the parish council. The purpose of these audits is to provide the council,



administration, the residents of Jefferson Parish, and other stakeholders with independent and objective analysis as to whether management is using its financial, physical, and informational resources effectively, efficiently, economically, ethically, and equitably, and in compliance with laws, regulations, contract and grant requirements, and parish policies and procedures. Audits shall be conducted and non-audit services provided in accordance with Government Auditing Standards, as established by the Comptroller General of the United States, Governmental Accountability Office.<sup>1</sup>

The Department of Internal Audit strives to go above and beyond and uphold the mission as set forth by Ordinance and to maximize the value of services to Parish Council, Parish Administration and the Citizens of Jefferson Parish.

### STAFFING & BUDGET

The Department of Internal Audit is comprised of one (1) full-time position, the Director. As per Ordinance, the Director prepares an Annual Plan (as outlined later in this report) approved by the Parish Council. The status of completing such plan is communicated to the Council, Parish President and the Office of Inspector General via a quarterly report.<sup>2</sup> The Director reports to the Parish President [or designee] for day to day operational purposes limited to (i) human resources administration, (ii) expense approvals, (iii) leave approvals; and (iv) acquisition of office supplies.<sup>3</sup>

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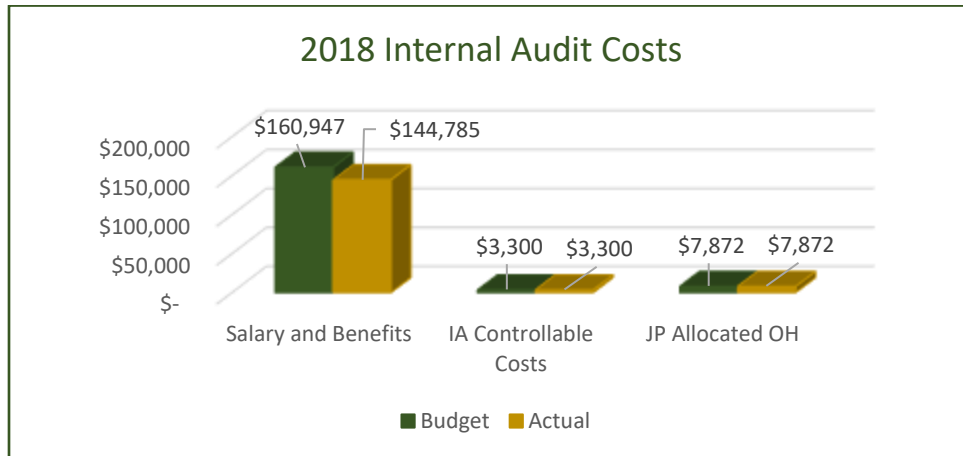
<sup>1</sup> JP Code of Ordinances, Sec. 2-162(b)

<sup>2</sup> JP Code of Ordinances, Sec. 2-162.3(d) – See Attachment D

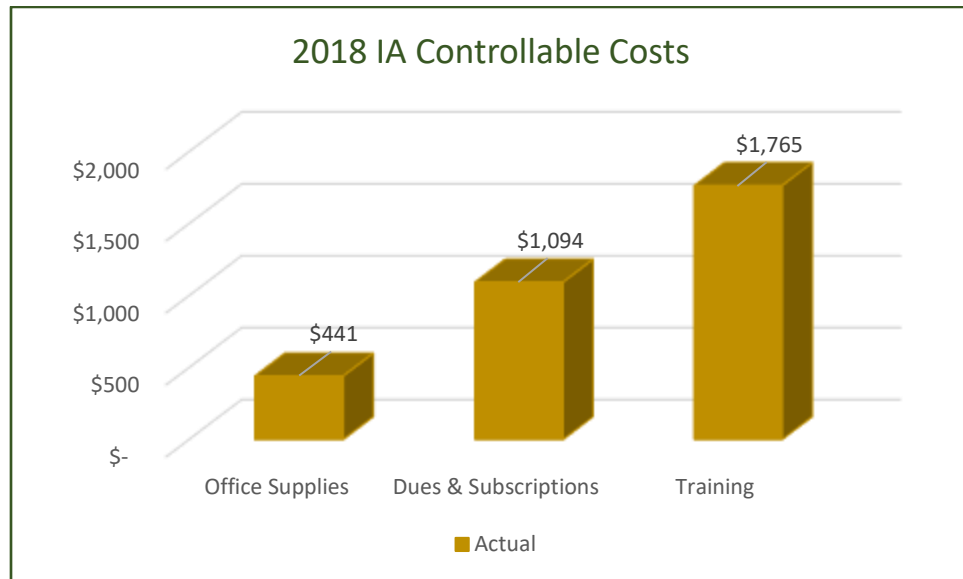
<sup>3</sup> JP Code of Ordinances, Sec. 2-162.1(b)

The Department of Internal Audit operated on a total budget of \$172,000 in 2018 with approximately \$156,000 of actual expenditures.

Expenditures included the salary and benefits of the director, departmental controllable costs such as office supplies, dues & subscriptions, and training, along with overhead (OH) costs allocated from the parish such as information technology support, risk management, safety, security, telephone, and insurance.



Controllable costs are considered to be those items over which the director can spend at discretion; however, all are deemed necessary to the effective and professional operation of the department. Such costs totaled \$3,300 and represented two percent (2%) of actual expenditures for the fiscal year 2018.



The fiscal year 2017 actual versus budget costs are not presented in this report since the current director started in July 2017 and it was a split period of accountability. However, later in this report, the last six month costs of 2017 is shown as half of the twelve months 2018 costs.

## ANNUAL PLAN / PERFORMANCE INDICATORS

Each year Internal Audit is to complete a Risk Assessment and Annual Plan, the result of which establishes the slate of audits to be performed in the upcoming year. Performance indicators are developed via the Annual Plan and shown in the table below for 2017<sup>4</sup> and 2018.



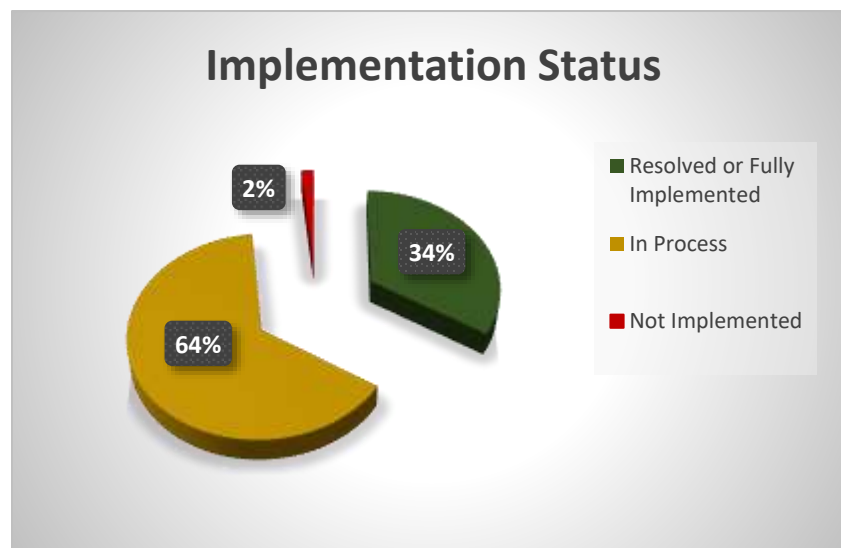
Performance Indicator	2017	2018
Internal Audit Risk Assessment	0	1
Total Number of New Engagements	5	7
Percent of Audit Recommendations Accepted	90%	90%
Total Number of Follow Up Engagements	0	2
Number of Professional Training Hours per Year	20	40

Internal Audit either met or exceeded set performance indicators in all cases for both 2017 and 2018.

## IMPLEMENTATION STATUS / # OF FINDINGS

For each engagement performed, Internal Audit issues a report upon completion of audit fieldwork. Each report contains information and facts gathered during the audit, along with findings and recommendations. All final reports are published on the Jefferson Parish website at [www.jeffparish.net](http://www.jeffparish.net) Departments > F-J > Internal Audit > Audit Reports.

To report on the status of the findings, Internal Audit categorized each as being Resolved or Fully Implemented, In Process, or Not Implemented. Nineteen (19) findings were issued in the last six months of 2017, and forty-three (43) findings were issued during the fiscal year 2018 for a total of sixty-two (62) findings over eighteen (18) months. Ninety-eight percent (98%) of total findings have either been Resolved, Fully Implemented, or are In Process of being implemented, while two percent (2%) or one (1) finding was Not Implemented.<sup>5</sup> The current status of each finding was determined by reviewing pertinent documentation from respective departments. Typical audit procedures were not applied.

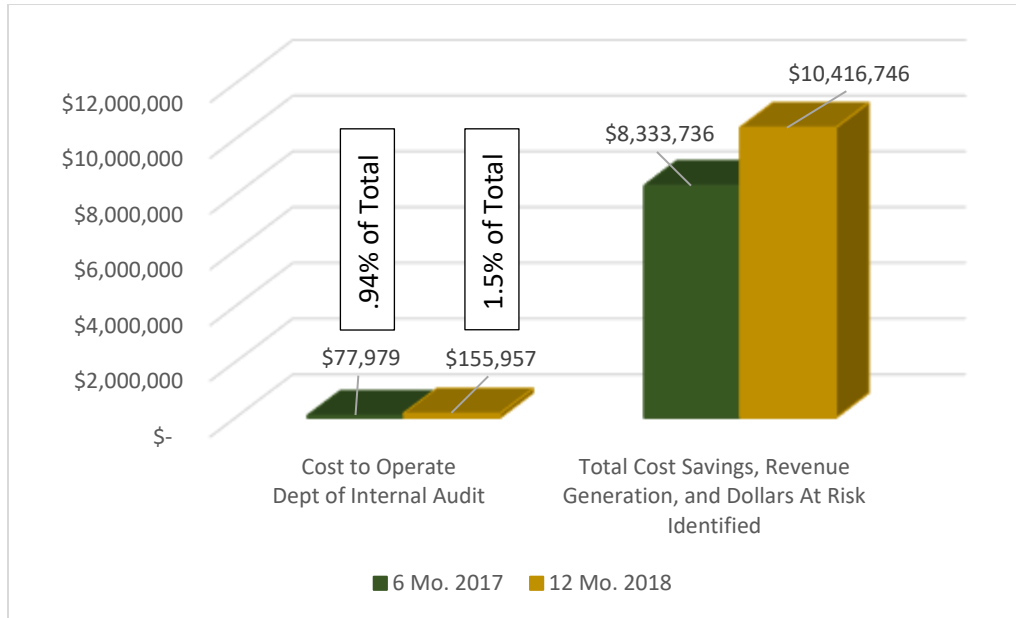


<sup>4</sup> 2017 Performance Indicators were established by approval of the Parish Administration and not by the Annual Plan since it was for the initial 6 month period under the current director's purview.

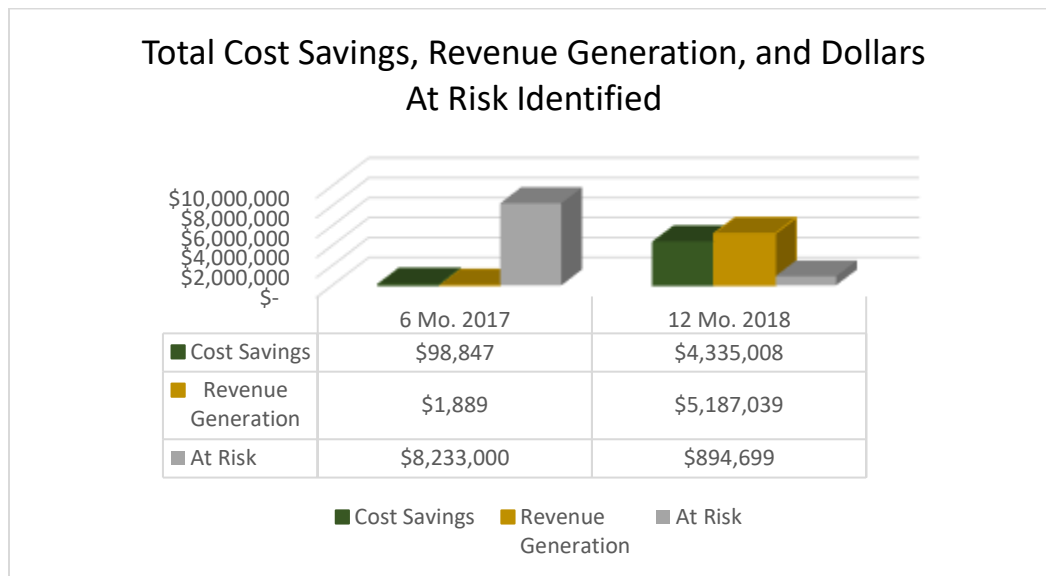
<sup>5</sup> See Attachment B for details.

## BIG PICTURE RESULTS

The reports issued for each engagement also identify potential cost savings, revenue generation, and address dollars potentially at risk. These numbers are quantified for the period under review as determined in each scope of the engagements. The cost to operate the Department of Internal Audit in 2017 (6 months) and 2018 (12 months), equated to one point five percent (1.5%) or less of total cost savings, revenue generation and dollars at risk identified in the engagements.



Many of the engagements also resulted in enhancements in internal controls, and increased efficiencies and compliance. The value gained cannot be easily quantified and are not included in the breakdown in the following chart.



## OTHER INTERNAL AUDIT ACTIVITIES

Aside from conducting activities as specified in the performance indicators shown previously in this report, the Department of Internal Audit is also responsible for the following:

- ❖ Manage reporting requirements by agencies. Most cooperative endeavor agreements and intergovernmental agreements require either annual or quarterly reporting which is to be sent to the Department of Internal Audit as specified in each contract. The Department of Internal Audit worked with the Parish Administration and the Department of Information Technology to develop an online reporting platform which should help streamline the process and make tracking the submission much more manageable for a department of one.
- ❖ Prepare quarterly reports describing the status and progress towards completing the performance indicators.
- ❖ Participate in the review team for Personal Financial Disclosure forms. Such forms are required to be submitted annually by Council Members, the Parish President, and all Jefferson Parish unclassified “at-will” employees and officers of Jefferson Parish whose positions are under the Executive Pay Plan.
- ❖ Attend Parish Agenda Meetings and Parish Council Meetings.
- ❖ Engage in other consultative sessions, as requested.

## SUMMARY OF AUDIT REPORTS

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The following pages contain a summary of each report issued by the Department of Internal Audit from July 1, 2017, through December 31, 2018, along with supporting information for items contained within this report. Observations and suggestions are reflective of the particular scenario at the time of issuance of the original report issued, the date of which is stated in the header of each status update. For further details, all reports are published and can be found on the Jefferson Parish website at [www.jeffparish.net](http://www.jeffparish.net) > Departments > F-J > Internal Audit > Audit Reports.

The Department of Internal Audit looks forward to continued service to the Citizens of Jefferson Parish, the Parish Council, and Parish Administration.

TARA HAZELBAKER, CPA  
DIRECTOR OF INTERNAL AUDIT

## #2017-001: RISK MANAGEMENT – REVIEW OF SENT EMAILS

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SEPTEMBER 6, 2017

### BACKGROUND

On June 29, 2017, John Bryant, Claims Administrator and former Assistant Director of the Department of Risk Management, resigned from Jefferson Parish. The resignation was effective immediately upon Mr. Bryant's notice of resignation, approximately 1:30 pm CST. It was commonly known that Mr. Bryant planned to start a private business after resignation from the parish. As such, Jefferson Parish Administration performed a search of files sent by Mr. Bryant via email prior to his resignation. The search resulted in what appeared to be parish proprietary documents sent from Mr. Bryant's Jefferson Parish email address. Internal Audit was then asked to perform a more in-depth review of emails sent by Mr. Bryant.



### OBJECTIVES

The following were the objectives of this review:

- 1) Confirm or disprove that Jefferson Parish proprietary documents were sent from Mr. Bryant's Jefferson Parish email address to a personal email address.
- 2) Determine what documents, if any, were sent to Mr. Bryant's personal email address.
- 3) Review emails sent by Mr. Bryant to determine if any were in violation of Louisiana laws, Jefferson Parish Code of Ordinance or Jefferson Parish policies and procedures, or rules and regulations.

### SUMMARY

The review confirmed that Jefferson Parish proprietary documents were sent from Mr. Bryant's parish email address to an external email address which also appeared to be Mr. Bryant's. Forty-one proprietary documents were sent. Additionally, personal use of parish email was noted at a rate of 10.9% of total emails sent, and one incident of accessing and sending potentially offensive material was noted.

### STATUS OF SUGGESTIONS

Three suggestions were made as a result of this review, and all have been either Resolved or Fully Implemented. See Attachment A for more details.

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## #2017-002: ENVIRONMENTAL AFFAIRS -LANDFILL GAS COLLECTIONS

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OCTOBER 16, 2017

### BACKGROUND

Landfill gas (LFG) is generated through the degradation of municipal solid waste and other biodegradable waste, by microorganisms. LFG is extracted and piped to the main collection area and flared or sold for beneficial use. Jefferson Parish has a contract with Renovar Jefferson Parish, Ltd. (Renovar) to market and sell the LFG. Per terms of the contract, Jefferson Parish is to receive proceeds from Renovar for the sale of LFG collected at the Jefferson Parish Sanitary Landfill Facility located in Avondale, Louisiana.

### OBJECTIVES

The following were the objectives of this review:

- 1) Evaluate the appropriateness of royalties received from Renovar by Jefferson Parish.
- 2) Determine vendor compliance with insurance requirements.
- 3) Evaluate controls in place pertaining to contract management and monitoring.
- 4) Determine vendor compliance with maintaining records in accordance with Generally Accepted Accounting Principles.

### SUMMARY

The review confirmed that the amount of royalties received from the sale of LFG is appropriate; however, the current contract should be reviewed and potentially restructured to ensure efficient and effective management of the landfill and to ensure maximum royalty proceeds to the parish.



Royalty payments were not made timely, and there is an opportunity to implement best practices regarding the manner in which payments are received. A process needs to be put in place whereby Risk Management reviews insurance coverages to manage parish risk and ensures contractual compliance. Financial statements should be obtained annually and kept on file for selective review by Internal Audit.

### STATUS OF SUGGESTIONS

Five suggestions were made as a result of this review. One has been fully implemented, and four are in process as of the timing of this report. See Attachment A for more details.

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## #2017-003: WATER DEPARTMENT CASH – INTERNAL CONTROLS

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DECEMBER 11, 2017

### BACKGROUND

The Department of Water has approximately 148,000 accounts for services to residences, businesses, and industries located in Jefferson Parish. Utility invoices are sent to residential accounts on a bi-monthly basis (every two months) while commercial accounts (businesses and industries) are invoiced on a monthly basis. The department currently accepts cash, checks, money orders and credit cards as forms of payment for the utility invoices. Payments are accepted in person at three (3) payment collection centers throughout the parish.

East Bank Office	1221 Elmwood Park Blvd, Suite 103, Jefferson
West Bank Office	4500 Westbank Expressway, Marrero
Terrytown Payment Center	721 Terry Parkway, Terrytown

### OBJECTIVES

The following were the objectives of this review:

- 1) Evaluate the adequacy of internal controls pertaining to the collection of payments received from customers at the three (3) payment collection centers.
- 2) Determine the feasibility of eliminating cash as a form of payment.
- 3) Review the collections made at the Terrytown Payment Center on behalf of other utility companies.

### SUMMARY



The review highlighted the need for formalized, written policies and procedures that are tailored to each different payment center since each location offers different services and has different technologies and capabilities. Additionally, there is an opportunity at the East Bank Office to strengthened internal controls relative to the night drop box. The review also resulted in the need to further secure both the West Bank Office and the Terrytown Payment Center regarding upgraded security cameras and securing entry to the buildings, as well as, minimizing cash amounts maintained in active cashier drawers.

The Department of Water currently accepts cash as a form of payment but has the ability to move to a cash-free environment. Alternate arrangements would need to be made so that cash is not accepted as a form of payment under the agreement with the other utility companies at the Terrytown Payment Center. The Department, Parish Administration, and Parish Council should discuss the continued desirability of offering this service to the public given current day operational volume and the cost to the parish.

### STATUS OF SUGGESTIONS

Five suggestions were made as a result of this review. All are In Process of being implemented as of the timing of this report. See Attachment A for more details.

## #2017-004: ANIMAL SHELTER INVENTORY AND COLLECTIONS

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DECEMBER 27, 2017

### BACKGROUND

The Jefferson Parish Animal Shelter provides care to animals at two (2) shelter facilities located on the East Bank at #1 Humane Way, Jefferson, and on the West Bank at 2701 Lapalco Boulevard, Harvey. The shelters provide adoption services for homeless animals, hold lost animals for owners to reclaim (commonly referred to as a “redemption”), conduct an annual rabies vaccination campaign, and distribute rabies tags and cat and dog licenses to all parish veterinarians. Additionally, the shelters investigate reports on cruelty to animals, investigate bite cases, quarantine animals that bite, and inspect and issue permits for animal handling establishments.



### OBJECTIVES

During the course of the review, it became known that the Animal Shelter plans to roll out improved internal control procedures along with the implementation of a new software system, Pet Point, which is slated to occur on November 20, 2017. According to the Director and Assistant Director, internal control procedures have not been altered since the July 2016 date. For this reason, the objectives of the review were changed to focus on the revenue generating inventory movement (adoptions, redemptions, rabies tags) versus actual revenue collected.

### SUMMARY

In summary, the review highlighted the need to consistently charge for adoption, redemption and other chargeable services in accordance with the Jefferson Parish Code of Ordinances, or facilitate changes to such ordinances to be approved by the Administration and Jefferson Parish Council.

Formalized, written policies and procedures that are tailored to each location, if necessary, should be developed and followed so that employees are clear in their day-to-day responsibilities, and the parish is appropriately safeguarded against fraud, waste, and abuse. In addition, there is an opportunity to review and strengthen current business practices and staffing structure with assistance from a qualified third-party entity.

Furthermore, placement of surveillance cameras should be reviewed so that high traffic and unguarded areas are appropriately monitored.

### STATUS OF SUGGESTIONS

Six suggestions were made as a result of this review. Three have been fully implemented, and three are in process as of the timing of this report. See Attachment A for more details.

## #2017-005: PARISH-WIDE CASH-FREE INITIATIVE

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DECEMBER 27, 2017

### BACKGROUND

On November 18, 2016, the Jefferson Parish Deputy Chief Operating Officer, Natalie Newton, sent an email to all Jefferson Parish Directors concerning cash transactions policies. Communicated in the email was a directive to segregate cash transaction duties appropriately. Additionally, the email conveyed the Administration's initiative to work toward becoming a cash-free entity, that is, to no longer accept cash as a form of payment.

### OBJECTIVES

The objectives of this review were to formally document the various Jefferson Parish departments who collect cash as of the writing of the report, and what steps need to be taken in order become cash-free and any challenges anticipated in doing so.

### SUMMARY

In summary, during 2017, the parish has made progress in moving toward becoming a cash-free entity. Seven (7) of fourteen (14) departments have transitioned to a cash-free environment. Of the remaining seven (7) departments that still accept cash, two (2) departments accept cash payments via a 3<sup>rd</sup> party vendor, Environmental Affairs, and Transit. One (1) department, General Services, accepts cash through vending machines which total less than one hundred dollars (\$100) per year.

### STATUS OF SUGGESTIONS

This review was earmarked for follow-up. Please see the status of Report #2018-009 and Attachment A for more details.

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## #2018-001: DEPARTMENT OF SEWERAGE- PETTY CASH

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JANUARY 30, 2018

### BACKGROUND

Jefferson Parish accounts for petty cash on an imprest basis. Departments are advanced cash to pay for small business-related purchases which require cash where a formal requisition or purchase order is impractical. The advance is the responsibility of a custodian and the department director who are both required to sign a Custodial Agreement and abide by Funds Handling Policies and Procedures.

As the need arises, a department employee requests an advance from the custodian or spends his/her own money on a business-related item. The receipt is submitted to the custodian for reimbursement. The custodian keeps track of the petty cash balance via a "Petty Cash Log." When the petty cash is depleted to twenty-five percent (25%) of the approved petty cash limit or at the end of each quarter, whichever comes first, the custodian prepares a "Request for Petty Cash Reimbursement" form. The form is remitted to the Department of Accounting who then reviews the receipts and approves payment to replenish the Petty Cash Fund. A check is issued to the custodian, and all receipts are expensed to the appropriate accounts. The custodian negotiates the check for cash, places the cash into the secured petty cash location, and updates the running cash balance on the Petty Cash Log.

Jefferson Parish has a total of fifty-seven (57) petty cash funds held at various locations, totaling approximately thirty thousand dollars (\$30,000).

### OBJECTIVES

The objectives of this review were to verify the existence and accuracy of petty cash funds for the department selected, evaluate the appropriate use of funds and department need for petty cash, and verify adherence to internal control policies and procedures.



### SUMMARY

Internal Audit found the petty cash fund to be adequately secured within a locked safe, with cash maintained in an organized fashion. Receipts for disbursements were retained within the cash box, and Petty Cash Vouchers were utilized in accordance with current policies and procedures in place. Amounts disbursed appeared to be for business-related purposes. Petty Cash activity suggested that the five hundred dollars (\$500) approved limit is appropriate at this time. However, opportunities for improvement were noted.

### STATUS OF SUGGESTIONS

Four suggestions were made as a result of this review, and all have been Fully Implemented. See Attachment A for more details.

## #2018-002: FOCUS AREA SUBJECT- CLASSIFIED

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FEBRUARY 26, 2018

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. Internal Audit does not have any further information to report.

## #2018-003: DEPARTMENT OF COMMUNITY DEVELOPMENT: HOME FUNDS

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APRIL 16, 2018

### BACKGROUND

On December 10, 2008, Jefferson Parish (JP) entered into a Cooperative Endeavor Agreement via Resolution No. 111390 with the State of Louisiana, Office of Community Development, and the Road Home Corporation doing business as the Louisiana Land Trust (LLT). Seven parcels of land were transferred from the LLT to JP. On November 3, 2010, via Resolution No. 115631, JP accepted a proposal from Peoples Community Subsidiary, Inc. (Peoples) for the development and disposition of single-family homes on the seven parcels of land (known as LAR7 or the "Project"). Contract #55-11608 was formed as a result (the "Contract").

The Contract was initially for \$581,777 of HOME CHDO set-aside funding over a period beginning January 28, 2011, and ending on January 28, 2012. Seven three-bedroom, two-bathroom, one-story single-family homes were to be built on the land transferred from the LLT to JP then later transferred from JP to Peoples. Program Income (sale and rental of homes) was generated from this endeavor. JP was to receive a portion of the Program Income.

### SUMMARY

Since there were various funding sources for the development project, JP would be entitled to a pro-rata share of any Program Income or approximately 55.68%. To date, JP has not received any Program Income from Peoples from the sale or rental of the properties.

Foreclosures and assignment of rights occurred relative to Peoples; therefore, there is question as to JP's rights to a pro-rata share of the proceeds from the sale of some homes and a pro-rata share of the income generated over time from the rental of the other homes. Also, the chief executive of Peoples has been nonresponsive to communications initiated by JP's Department of Community Development. For these reasons, Internal Audit turned this matter over to the Jefferson Parish Attorney's Office for continued investigation and determination of rights to Program Income, and amount of Program Income due to Jefferson Parish.



### STATUS OF SUGGESTIONS

JPAO is in the process of engaging an attorney to collect Program Income.



## #2018-004: PUBLIC WORKS WAREHOUSES- INVENTORY

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JUNE 26, 2018

### BACKGROUND

Public Works consists of many departments such as Capital Projects, Drainage, Engineering, Environmental, Floodplain Management, Parkways, Sewerage, Streets, and Water. These departments frequently share common supplies, as such, they order items in bulk to store at various locations throughout the parish. The items are then issued to various departments as needed, including non-Public Works departments such as the Animal Shelter and Parks & Recreation.

The Department of Engineering has been designated to manage over 11,000 different inventory items for all Public Works and other departments. The value of which approximated \$9.2 million as of the timing of this report. The Oracle software system is used to track inventory data. The Warehouse Superintendent is responsible for receiving, issuing and transferring, and accounting for all inventory items located in five (5) locations throughout the parish. During this review, it became known that inventory is also stored at two (2) other locations not tracked by the Department of Engineering or any other Public Works department.



### OBJECTIVES

The objectives of this review were to ensure the accuracy and completeness of Public Works inventory records, ensure accountability for inventory records, and confirm that inventory is properly safeguarded.

### SUMMARY

The review highlighted the need for formalized and comprehensive written policies and procedures that include all public works locations throughout the parish. There is an opportunity to increase efficiencies in accounting practices, along with accuracy and accountability in taking physical inventory counts.

Public Works should improve controls to ensure accuracy and completeness of inventory records, accountability for inventory transactions, and safeguarding of inventory. In addition, the department should promote and enforce parish-wide inventory management standards and continually improve processes using an inventory system that is integrated with the parish financial accounting system.

The Jefferson Parish warehouses and stock-yards have a significant amount of items that are obsolete, not needed, or infrequently used. As a first step, if the inventory items that have not been used in four or more years were removed, then the value of inventory would be reduced by 22% or \$2,052,281. Funds may be recaptured if any of these items can be sold at auction.

### STATUS OF SUGGESTIONS

Eight suggestions were made as a result of this review. Three have been Fully Implemented, and the rest are In Process. See Attachment A for more details.

JUNE 25, 2018

### BACKGROUND

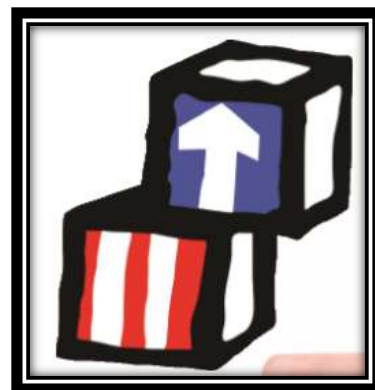
Head Start is a Federal program that promotes the school readiness of children from birth to age five from low-income families by enhancing their cognitive, social, and emotional development. In Jefferson Parish, the Head Start program not only serves children from birth to age five but also serves pregnant women, and infants and toddlers up to thirty-five (35) months of age. Children with disabilities can also attend the program with reasonable accommodation. The program provides a full day, center-based option throughout Jefferson Parish.

The Jefferson Parish Community Action Program (JeffCAP) has entered into Cooperative Endeavor Agreements (CEA's) with four (4) Organizations to operate the Head Start program within Jefferson Parish. The four (4) Organizations are Alphabet Preschool, Creative Kidz, Kids House of Learning, Inc., and Primestep Enterprises. Each Organization is paid up to one hundred ninety-two thousand dollars (\$192,000) per year to operate the program. The CEA's are evaluated for renewal each year contingent upon the award of Federal funding.

### OBJECTIVES

The following were the objectives of this review:

- 1) Ensure compliance with Section 2.0, Payment, of the CEA with each vendor organization.
- 2) Ensure compliance with Section 9.0, Reports, of the CEA with each vendor organization.



### SUMMARY

Documentation received from JeffCap was comprehensive in terms of the requested items and in good order. The operations of the Head Start program do not always mirror the terms of the contract sections evaluated. For example, funds are advanced to the vendors, yet the contract indicates that they should be remitted on a reimbursement basis. Such advancements are made based off of monthly invoices which are created by JeffCAP from previous monthly enrollment data.

Additionally, the contract specifies that quarterly narrative reports should be submitted to the Internal Auditor; however, programmatic information is sent in other forms to the department.

In all cases, JeffCAP should abide by the terms of the Cooperative Endeavor Agreement which embraces the Federal guidelines set forth by the Department of Health and Human Services.

### STATUS OF SUGGESTIONS

Three suggestions were made as a result of this review, and all have been Fully Implemented. See Attachment A for more details.

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SEPTEMBER 25, 2018

### BACKGROUND

The Jefferson Parish Performing Arts Center (JPAC) is located at 6400 Airline Drive in Metairie and opened in the summer of 2015. JPAC has a seating capacity of 1,063 in an 86,000 square foot theatrical venue able to accommodate theater productions, concerts, dance recitals, meetings, graduations, and other special events. The facility includes a spacious lobby and terrace, catered services, and a hospitality suite.

SMG Jefferson, LLC (SMGJ) was contracted to provide management, marketing, and operations services at JPAC. The Parish entered into a Cooperative Endeavor Agreement (CEA) to designate the Jefferson Performing Arts Society (JPAS) as the “Artist in Residence” essentially giving JPAS free use of JPAC for thirty-two (32) weeks of engagements on an annual basis. For the other twenty (20) weeks of the year, revenues are generated for JPAC via facility rentals for dance recitals, concerts, theater productions, and various catered meetings and events. Tickets are sold for theatrical productions with such revenues going to the production company versus JPAC, with the exception of productions that are co-produced in which case there is typically a revenue-sharing arrangement in place in lieu of facility rental.

The Parish funds the balance of operations not covered by revenues (net loss). JPAC has operated at a net loss since its opening in 2015. The source of funding for JPAC is largely from Culture and Parks Ad Valorem taxes.

### OBJECTIVES

The objectives of this review were to ensure compliance with select Sections of the Management Agreement dated December 10, 2014, between the Parish of Jefferson and the SMG Jefferson, LLC, referenced by the Parish as Contract #RP-201C.



### SUMMARY

The review highlighted the need for both the Parish and SMGJ to adhere to the provisions of the Management Agreement in place. The Parish should work with SMGJ to ensure that adequate internal controls are in place when processing expense reimbursements, and for SMGJ to remit the imposed \$3.00 facility fee to the Parish in a timely manner. An opportunity exists for the Parish to review the CEA with the Artist-in-Residence to either continue or revise the level of support given. An additional opportunity exists for the Parish to evaluate the overall operations of JPAC to determine any way the facility can achieve a break-even financial position or minimize the amount of public funds necessary to support JPAC so that funds may be allocated to other areas as needed.

### STATUS OF SUGGESTIONS

Eleven suggestions were made as a result of this review. Three have been Resolved or Fully Implemented, seven are In Process, and one was Not Implemented. See Attachment A for more details.

SEPTEMBER 25, 2018

## BACKGROUND

The Jefferson Performing Arts Society (JPAS) is a non-profit professional arts organization whose mission is to promote arts performance, training, and outreach by providing a diverse range of quality programs that entertain, educate and enrich the cultural and economic vitality of Jefferson Parish, Greater New Orleans, and the Gulf South. JPAS holds performances in the Jefferson Parish Performing Arts Center (JPAC), Teatro Wego in Westwego, and the Westwego Performing Arts Theater.

Jefferson Parish (the Parish) owns and operates JPAC located at 6400 Airline Drive in Metairie which opened in the summer of 2015. JPAC has a seating capacity of 1,063 in an 86,000 square foot theatrical venue able to accommodate theater productions, concerts, dance recitals, meetings, graduations, and other special events. The facility includes a spacious lobby and terrace, catered services, and a hospitality suite.

The Parish entered into a Cooperative Endeavor Agreement (CEA) to designate JPAS as the “Artist in Residence” essentially giving JPAS free use of JPAC for thirty-two (32) weeks of engagements on an annual basis. The Parish also reimburses JPAS one hundred thousand dollars (\$100,000) on an annual basis for being designated as the Artist in Residence and provides free office space to JPAS.

## OBJECTIVES

The objectives of this review were to ensure compliance with various sections of the Cooperative Endeavor Agreement dated September 6, 2016, between the Parish of Jefferson and the Jefferson Performing Arts Society, referenced by the Parish as Contract #55-16098.

## SUMMARY

In summary, the review highlighted the need for both the Parish and JPAS to adhere to the provisions of the Cooperative Endeavor Agreement in place. The Parish should work with JPAS to ensure that required reports are submitted timely and that only eligible JPAS expenses are reimbursed as part of the \$100,000 annual reimbursement. An opportunity exists for the Parish to review the CEA with the Artist-in-Residence to either continue or revise the level of support given.



## STATUS OF SUGGESTIONS

Four suggestions were made as a result of this review. One has been Fully Implemented, and three are In Process. See Attachment A for more details.

\*\*\*\*

DECEMBER 18 2018

## BACKGROUND

The three-digit telephone number “9-1-1” has been designated as the “Universal Emergency Number,” for citizens throughout the United States to request emergency assistance. It is intended as a nationwide telephone number and gives the public fast and easy access to a Public Safety Answering Point.

The Jefferson Parish Communication District (the District) was created in August 1982 to establish the 9-1-1 primary emergency number for use within the Parish, and to provide for the infrastructure, personnel, and equipment to enable public safety agencies to operate efficiently and effectively in responding to emergencies. In August of 1987, to fund the District, the Parish passed an Ordinance which assessed a fee on each cellular subscriber registered in the Parish. The Jefferson Parish Council is the governing authority of the District which has operated under an Advisory Board since January 1995.



The Jefferson Parish Department of Telecommunications managed the District until January 2012 when the Parish passed a Resolution authorizing the Jefferson Parish Sheriff’s Office (JPSO) to operate the District. Since JPSO started managing the district, the Parish has received an average of approximately \$7.3 million annually from fees assessed to cellular subscribers. The Parish collects and remits such fees to JPSO to operate the District.

## OBJECTIVES

The objectives of this review were to ensure compliance with Ordinance 19305 which established the 9-1-1 Advisory Board and to ensure compliance with Cooperative Endeavor Agreements (CEA’s) in effect from fiscal years ending June 30, 2017, and 2016, between the District and the Sheriff of Jefferson Parish.

## SUMMARY

In summary, the review highlighted the need for the CEA in place to be appropriately monitored and structured similarly to standards as set forth by the Parish for all other CEA’s. The Advisory Board needs to meet regularly and report to the Parish Council and Administration, revenues need to be charged, collected and remitted in accordance with Parish Ordinances, and reporting mechanisms need to be put in place to review the budget to actual expenditures of the District.

## STATUS OF SUGGESTIONS

Seven suggestions were made as a result of this review, and all are In Process of being implemented. See Attachment A for more details.

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## #2018-009: PARISH-WIDE CASH-FREE INITIATIVE UPDATE #1

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DECEMBER 21, 2018

### BACKGROUND

On November 18, 2016, the Jefferson Parish Deputy Chief Operating Officer, Natalie Newton, sent an email to all Jefferson Parish Directors concerning cash transactions policies. Communicated in the email was a directive to segregate cash transaction duties appropriately. Additionally, the email conveyed the Administration's initiative to work toward becoming a cash-free entity, that is, to no longer accept cash as a form of payment.

Internal Audit documented the various Jefferson Parish departments who collect cash, what steps need to be taken to become cash-free and any challenges anticipated in doing so, and intends to provide updates on the initiative until it is fully implemented.

### OBJECTIVES

The objective of this review was to provide an update on the Cash-Free Initiative as originally documented via Internal Audit Report 2017-005: Cash-Free Initiative issued December 27, 2017.

### SUMMARY

Jefferson Parish collected approximately \$8 million in cash on an annual basis in 2016 and 2017 via five of its departments. The Department of Finance has been working through Parish procurement processes to provide the platforms necessary to aid in converting to a Cash-Free Environment. The Library system continues to accept cash as a form of payment and appears to have a focus on the initiative as set forth by the Administration. The remaining departments, Animal Shelter, Environmental Affairs, Parks & Recreation, and Water, also continue to accept cash as a form of payment but have not had notable forward movement within each department in the achievement of the Cash-Free Initiative.

The Water Department receives approximately 92% of the total cash collected within the Parish in 2017. The Parish's exposure and potential for theft and misappropriation would be significantly reduced by first transitioning the Water Department to a Cash-Free Environment. The ability to do so appears feasible as outlined within this report (#2018-009).

While there are challenges to each department, converting to a Cash-Free Environment appears to be achievable, and Internal Audit recommends the Administration and Parish Council continue to pursue this initiative.



### Summary of departments included in the focus of the report:

Department	Cash Collected in:				Collected by:	
	2016		2017		In-house	3rd Party
Animal Shelter	\$ 105,000	1.3%	\$ 73,000	0.9%	X	
Environmental Affairs	\$ 13,000	0.2%	\$ 14,000	0.2%		X
Library	\$ 345,000	4.2%	\$ 294,000	3.7%	X	X
Parks & Recreation	\$ 470,000	5.7%	\$ 280,000	3.5%	X	
Water	\$ 7,300,000	88.7%	\$ 7,300,000	91.7%	X	
<b>TOTAL CASH</b>	<b>\$ 8,233,000</b>	<b>100.0%</b>	<b>\$ 7,961,000</b>	<b>100.0%</b>		

### STATUS OF SUGGESTIONS

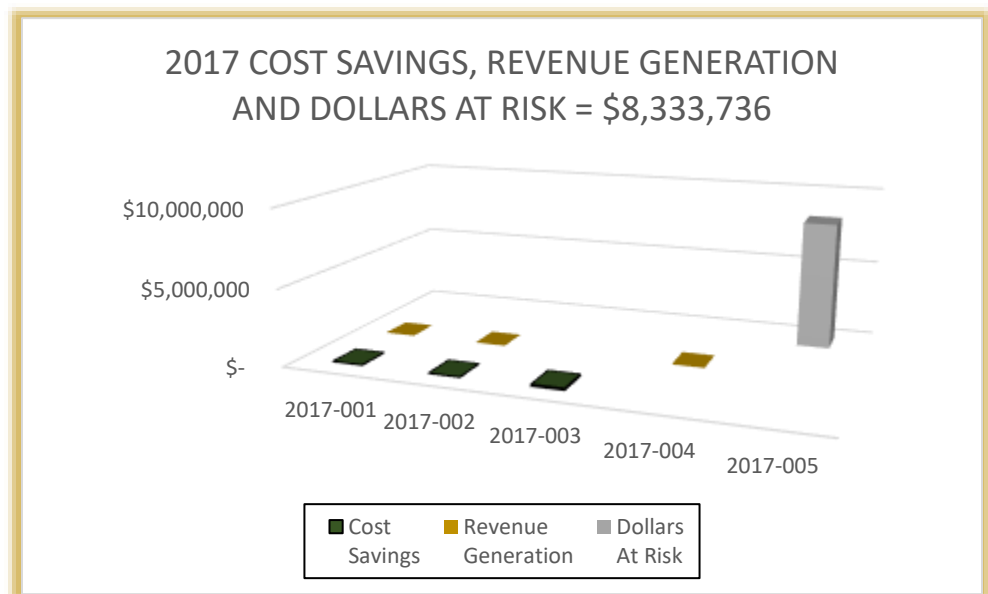
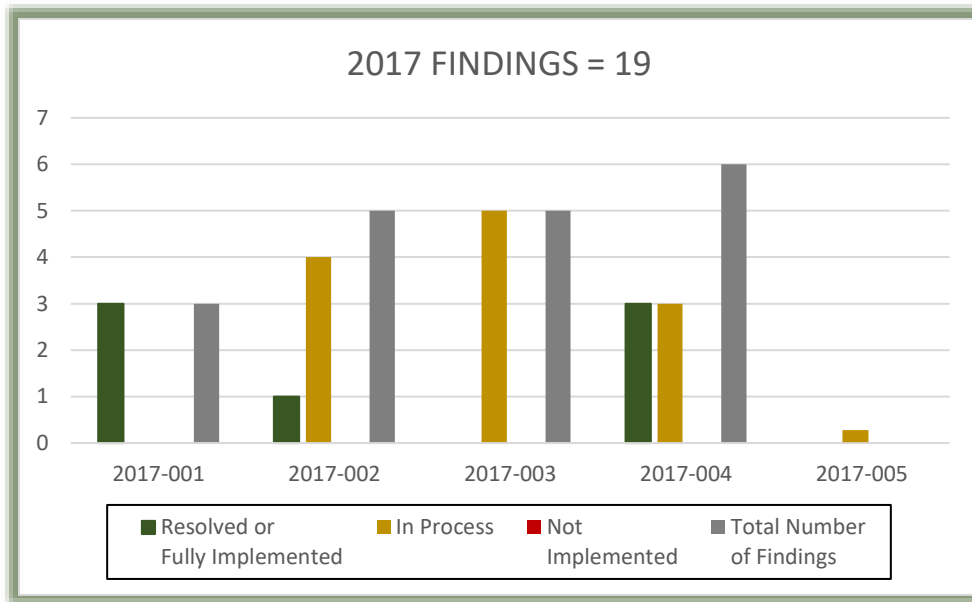
Five departments are In Process of converting to a Cash-Free environment.

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## ATTACHMENT A

### IMPLEMENTATION STATUS OF 2017/2018 REPORTS



**Internal Audit Report #2017-001**  
**Department of Risk Management: Review of Sent Emails**  
**Issued: September 6, 2017**

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	Thirteen (13) emails that contained attachments were sent to a personal email address. The Jefferson Parish Attorney's Office should review this matter to determine if any legal action needs to be taken.	There is no basis for a civil recovery. Based on the evidence available at this time, it does not present as a strong criminal case and seems unlikely that the DA would pursue a prosecution.	Resolved
2	Emails that appeared to be personal in nature were sent to both Jefferson Parish internal email addresses and external email addresses. The Department of Risk Management should periodically remind employees about the policies in place pertaining to the personal use of emails.	An e-mail was drafted and sent to all employees in the Department. The e-mail reminded employees of the Jefferson Parish Administrative Management Policies prohibiting the use of e-mails for personal reasons and prohibiting the sending and receiving of offensive material. Employees were reminded that they are to maintain professionalism and decorum.	Fully Implemented
3	The Department of Human Resources requires all employees to complete an on-line sexual harassment program each year. The Department of Risk Management should periodically remind employees about policies that are in place.	Yearly reminders will be sent to all employees of the Department regarding appropriate use of Property, Equipment, Vehicles and Information/Communication Resources and corresponding policies.	Fully Implemented



**Internal Audit Report #2017-002**  
**Department of Environmental Affairs: Landfill Gas Collections**  
**Issued: October 16, 2017**

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	The Department of Environmental Affairs should implement procedures to verify the appropriateness of the royalty payments received by Jefferson Parish. The volume sold and the rate charged should be compared against data obtained from a third party source, a source other than Renovar. Also, the proceeds due to the parish should be verified upon receipt of the remittance documentation.	Henry Hub gas prices are readily available for comparison. The gas volume can be checked by one of the options above. We can track the excess volume credits and more closely verify the royalty remittance.	Fully Implemented
2	The Department of Environmental Affairs should explore restructuring future contractual relationships for landfill responsibilities and the sale of LFG. A reduction in the number of vendors responsible for the landfill may provide for more efficient and effective management and may result in increased LFG sales. Other LFG marketing and distribution options should be explored so as to ensure that the return to JP is maximized.	We may consider combining these services when the next landfill operation contract RFP is advertised, but that is 7-8 years away. Combining the landfill gas O&M with the landfill gas sales presents some advantages and some disadvantages. Regarding other marketing and distribution options, we have initiated a Statement of Qualifications procurement process of selecting a consultant to conduct a feasibility study to identify viable options and cost estimates of potential revenue.	In Process
3	The Department of Environment Affairs should monitor vendor royalty payments and ensure that such payments are made timely. Additionally, the department should consider having the royalty payments sent electronically, via ach, to better safeguard parish assets.	A letter will be drafted for review by the Parish Attorney to demand payment of royalties within the time required by Article X of our agreement with Renovar, regardless of the status of payment by Cornerstone. We will also coordinate with Renovar and Jefferson Parish Accounting to arrange for electronic payment of royalties.	In Process



#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
4	The Department of Risk Management should establish a tracking mechanism for renewal dates of insurance requirements as specified in contracts on a parish wide basis. There should be a process in place for individual departments to report coverage levels to Risk Management, and a process in place for Risk Management to review such coverages for compliance with contract terms.	<p>The Department of Risk Management is currently exploring several options, including; working on a plan or software that would provide training on how to verify proper coverage on a certificate and that would ensure departments are alerted when a certificate of insurance is expiring or possibly outsourcing the management of certificates of insurance.</p> <p>Certificates of insurance are forwarded to the Department of Risk Management in the event of a question or coverage issue.</p>	In Process
5	The Department of Environmental Affairs should obtain financial statements from Renovar on an annual basis, and review for consistency of sales revenues and gas royalty expenses versus remittance statements provided to Jefferson Parish. Such financial statements should be kept on file and be available for review by internal audit if selected.	We will request annual financial statements from Renovar (Mas Energy going forward) to check the consistency of sales revenue and royalty calculation. The statements will be maintained for future internal audits.	In Process

**Internal Audit Report #2017-003**  
**Department of Water: Internal Controls**  
**Issued: December 11, 2017**

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	Written P&P should be formalized and organized in a fashion that is logical and provides a clear understanding of what should be done, how it should be done, who should do it and when it should be done. P&P should be tailored to represent the operations of each Payment Collection Center.	The Department of Water will work with the Department of Finance to develop and implement formalized policies and procedures specific to each location.	In Process
2	The drop box procedures should segregate the custody function from the recordkeeping function or otherwise have more than one person collect the drop box payments. Drop box procedures were not included in the P&P received from the Department of Water and should be incorporated into the formal P&P as per Finding #1.	The contents of the drop box will be collected by the Utility Billing Collection Supervisor or in the event that she is not in the office, then the assistant, Utility Billing Collector II, Lorna Robichaux will collect the payments. If neither is there in the morning, then the Utility Billing Superintendent will collect the payments under camera view instead of a Cashier. All of the payments are applied under high definition camera view so that the potential for fraud is minimized.	In Process
3	<u>West Bank Office</u> : The quality of the cameras should be evaluated, along with appropriate location and surveillance capabilities of the cameras.  <u>Terrytown</u> : The payment center should be secured at all times so as to minimize the risk of access by unauthorized individuals which will, in turn, minimize the risk of theft of cash and other parish assets. Additionally, the safe should be locked when not actively being used.	If the final decision is made to stay at 4500 Westbank Expressway, then the Department of Water will work with the Department of Security to upgrade the camera system in 2018.  The Department of Water agrees with the assessment of the Terrytown Payment Center and will forward these recommendations to the Supervisor for implementation.	In Process

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
4	The Water Department could move toward becoming cash-free by including a notice of the change in invoices sent to customers and posting notices in the collection centers giving a reasonable timeframe before implementation takes place.	The Department of Water feels that the community need, convenience, and simplicity of accepting cash payments plus the lack of fraud within the department outweigh the initiative to become cash free.	In Process
5	The CEA established that CheckFreePay Corporation (CheckFree) be used to process all payments received by Jefferson Parish on behalf of the various utility companies. The net annual cost to the parish, after revenues are applied, is \$98,847 (\$113,081 minus \$14,235). The Department of Water should work with the Administration, Parish Attorney's Office, and Parish Council to review the cost associated with Resolution 111978 and related CEA, and reevaluate the desire to continue the arrangement in the future.	The Administration agrees with the findings and assessment made by Internal Audit. In line with the Department's response, we will work with the Parish Attorneys' Office and Council to negotiate a reasonable per stub charge as indicated within this audit. If that cannot be achieved or an alternative solution cannot be determined and implemented then serious consideration to closing down the payment center should be made because the majority of the payments made at that facility (76.3%) are for non-water billings.	In Process  <b>Cost Savings = \$98,847</b>

**Potential Cost Savings = \$98,847 annually**

**Internal Audit Report #2017-004**  
**Animal Shelter: Inventory and Collections**  
**Issued: December 27, 2017**

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	Adoption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(c) (3) until such time that the Ordinance may be amended as approved by the Administration and Jefferson Parish Council. Any special adoption events that are held with reduced fees as approved via Jefferson Parish Council resolution should be clearly documented so that the expected revenue can be calculated and compared to actual revenue collected.	The Director of the Animal Shelter will be consulting with Administration in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report.	Fully Implemented  <b>Revenue Generation = \$712 (Fees Not Collected)</b>
2	Redemption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30 until such time that the Ordinance may be amended as approved by the Administration and Jefferson Parish Council.	The Director of the Animal Shelter will be consulting with Administration in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report.	Fully Implemented  <b>Revenue Generation = \$918 (Average Fees Not Collected)</b>
3	Physical control of rabies tags should be held in two separate sets: one set for tags to be used as part of services such as adoptions and redemptions, one set for tags sold individually. From the count of tags, an expectation of revenue can be determine and compared to actual revenue collected. Ideally, this process would take place within the accounting system versus performed manually.	The Director of the Animal Shelter will be consulting with Administration in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report. In addition, the Animal Shelter will be implementing Pet Point in the coming days so as to provide for better inventory controls and financial management.	Fully Implemented

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
4 A	All deposits should be made in a timely fashion and in accordance with policies and procedures. Failure to complete such task is a serious offense and should result in disciplinary action for the person or persons responsible for doing so.	The Director of the Animal Shelter will be consulting with Administration, Budgeting, Security and Personnel in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report. In addition, Animal shelter will be implementing Pet Point in the coming days so as to provide for better inventory controls and financial management.	In Process  <b>Revenue Generation = \$259 (Fees Not Deposited)</b>
4 B	The Animal Shelter should consult with the Department of Security to ensure that surveillance equipment is adequate and strategically placed throughout each facility. The cameras should be placed in accordance with the size and layout of the building such that high traffic and unguarded areas are monitored. Additionally, video surveillance should record and monitor any area where an employee or third party theft could occur.	The Director of the Animal Shelter will be consulting with Administration, Budgeting, Security and Personnel in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report. In addition, Animal shelter will be implementing Pet Point in the coming days so as to provide for better inventory controls and financial management.	In Process
4 C	Written P&P should be formalized and organized in a fashion that is logical and provides a clear understanding of what should be done, how it should be done, who should do it and when it should be done. Staff should be trained and given regular refresher courses on the P&P.	The Director of the Animal Shelter will be consulting with Administration, Budgeting, Security and Personnel in the coming weeks to address these concerns and rectify as directed and as per the Auditor's report. In addition, Animal Shelter will be implementing Pet Point in the coming days so as to provide for better inventory controls and financial management.	In Process

**Revenue Generation = \$1,889**

**Internal Audit Report #2017-005**  
**Parish-wide: Cash-Free Initiative**  
**Issued: December 27, 2017**

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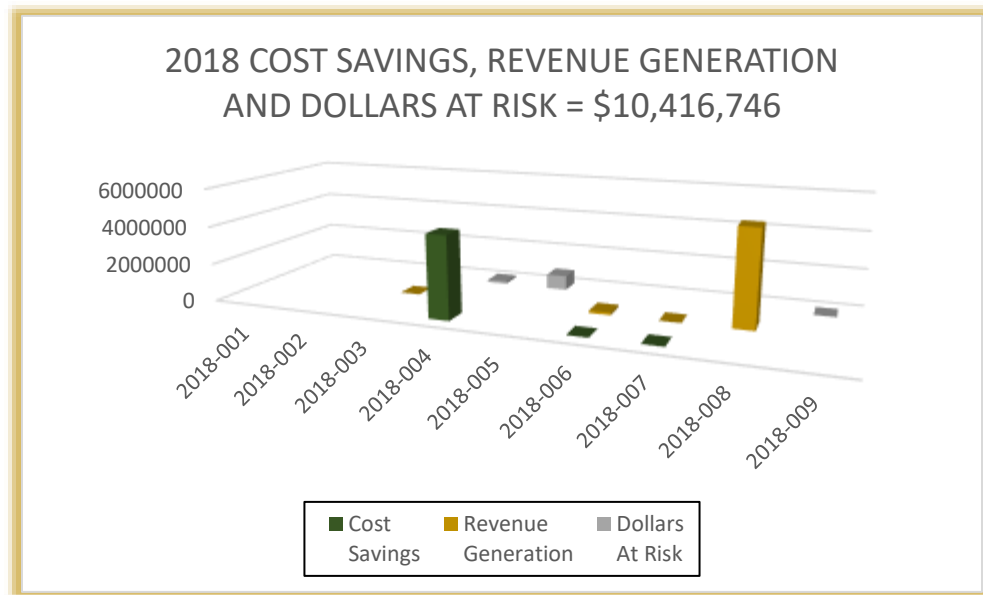
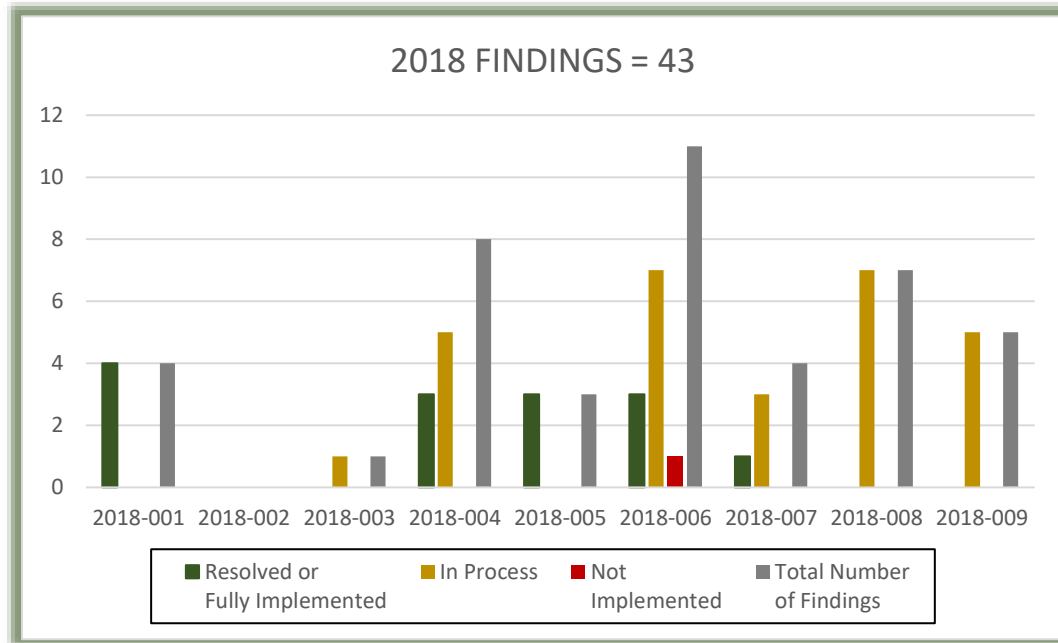
#	Department	Department Response (excerpted):	Implementation Status:
1	Animal Shelter	According to the Animal Shelter Director, Robin Beaulieu, the shelter can move to a cash-free environment by giving appropriate notice to the public and by implementing a check guarantee service whereby available funds are verified and the parish is safeguarded against insufficient funds.	See IA Report #2018-009  <b>Dollars at Risk = \$105,000</b>
2	Environmental Affairs	The contract provisions state that Progressive Waste (the third party) is solely responsible for collecting the cash and maintaining detailed user logs of daily operations. Environmental Affairs has been in active discussions with Progressive Waste on converting this fee collection from cash to credit card.	See IA Report #2018-009  <b>Dollars at Risk = \$13,000</b>
3	Library	According to the Library Director, Marylyn Haddican, the library system can move to a cash-free environment by giving appropriate notice to the public and by implementing a check guarantee service whereby available funds are verified and the parish is safeguarded against insufficient funds. Additionally, a credit card processing service and related equipment would need to be implemented and installed, as well as, the copy machines converted to accept only credit or debit cards. The nature of the relationship with a third party vendor who handles the library systems “value-added” service where a library card is loaded with value via cash fed into a machine, would need to be changed.	See IA Report #2018-009  <b>Dollars at Risk = \$345,000</b>

#	Department	Department Response (excerpted):	Implementation Status:
4	Parks and Recreation	According to the Parks & Recreation Director, CJ Gibson, the department could move toward becoming cash-free by providing education to the booster clubs, coaches, etc. as to the need to become cash-free along with the new procedures in doing so, and by posting notices in the various facilities and playgrounds giving a reasonable timeframe before implementation takes place.	See IA Report #2018-009  <b>Dollars at Risk = \$470,000</b>
5	Transit	Transitioning to a cash-free environment for the Department of Transit would require a capital infusion to upgrade each bus with technology that accepts forms of payment other than cash, and would likely create a hardship for riders who are entrenched in cash transactions. Given this scenario, Jefferson Parish intends to exclude the Department of Transit from moving to a cash-free environment.	See IA Report #2018-009
6	Water	The Water Department could move toward becoming cash-free by including a notice of the change in invoices sent to customers and posting notices in the collection centers giving a reasonable timeframe before implementation takes place. The Department of Water does not need any additional equipment or services in order to become cash-free; however, the department may want to consider options such as accepting money orders instead of cash, payment kiosks maintained by a third party vendor, or forming an agreement with a financial services company such as a local bank or Western Union that will accept payments, particularly cash payments, on behalf of the parish.	See IA Report #2018-009  <b>Dollars at Risk = \$7,300,000</b>

**Dollars at Risk = \$8,233,000**

## ATTACHMENT A (CONTINUED)

### IMPLEMENTATION STATUS OF 2017/2018 REPORTS





Internal Audit Report #2018-001  
Department of Sewerage: Petty Cash –East Bank Field Office  
Issued: January 30, 2018

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	At all times, the Department should maintain the most current version of the Custodial Agreement signed by the current custodian and director. Custodians should be periodically trained and refreshed on the current policy and procedures in place.	The current version (dated 12/12/16) of the Custodial Agreement has been executed for each of the department's Petty Cash Funds and forwarded to Jeannine Ureta in the Department of Accounting. Copies were also forwarded to the Department of Internal Audit for review.	Fully Implemented
2	The Department should replenish petty cash in accordance with the policies and procedures in place.	Executive Superintendent, Venice Cooper, will provide additional training for Mr. Hoyt on the Funds Handling Policy & Procedures to ensure that he understands the process.	Fully Implemented
3	The Petty Cash fund should be maintained at its approved limit. Any overage or underage should be reported to the Department of Accounting for proper handling.	The Department of Sewerage has contacted Jeannine Ureta, Accountant III, for the Department of Accounting who has given instruction to send the \$37.68 overage amount to Accounting for deposit.	Fully Implemented
4	The Responsible Custodian should utilize the Petty Cash Log as required by the current policies and procedures in place.	Mr. Hoyt is now utilizing the Petty Cash Log to maintain a running cash balance for the fund.	Fully Implemented

Internal Audit Report #2018-002  
Focus Area Subject: Redacted  
Issued: February 26, 2018

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
N/A	N/A	N/A	N/A

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. Internal Audit does not have any further information to report.

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Internal Audit Report #2018-003  
Department of Community Development: HOME Funds / Contract # 55-11608  
Issued: April 16, 2018

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
N/A	N/A	N/A	In Process

Internal Audit turned this matter over to the Jefferson Parish Attorney's Office for continued investigation and determination of rights to Program Income, and amount of Program Income due to Jefferson Parish. See full report for details.

**Revenue Generation = To Be Determined**

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**Internal Audit Report #2018-004**  
**Department of Engineering: Public Works Warehouses/Inventory**  
**Issued: June 26, 2018**

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	Written P&P should be formalized and organized in a fashion that is logical and provides a clear understanding of what should be done, how it should be done, who should do it and when it should be done. P&P should be tailored to represent the operations of each inventory storage area/warehouse and should document the entire process, including tasks necessary before, during, and after the physical count.	The Warehouse Division will review existing policies and procedures then revise the documents. A Documentation Coordinator will be assigned from within the Engineering Department to develop and draft a policies and procedure manual for each warehouse location with input from warehouse supervisors working with their employees. The Documentation Coordinator will perform an annual review of the policies and procedures for each location, obtaining input from warehouse supervisors working with their employees, then present proposed revisions to the Warehouse Superintendent for review and approval. Revised documents will be identified with the appropriate revision number and warehouse employees will be trained to follow the revised procedures.	In Process
2	The parish should continue evaluating the need to implement an inventory software system that will interface with the parish's Financial System so as to increase efficiencies in processes and increase the accuracy and validity of inventory data.	The Warehouse Division will continue to work with Electronic Information Systems (EIS) to find compatible software that can track inventory electronically, provide order alerts based upon review time, lead time, usage, safety stock, and interface with current AS/400 Financial System.	In Process

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
3	Inventory should be taken using the “blind” count technique to ensure the accuracy of the data in the Oracle system. Reasons for discrepancies should be noted on the count sheets and/or in the Oracle system. Documentation should include who is taking the actual counts and who is making the adjustment in the Oracle system.	Electronic Information Systems has made the change to the count sheets (removed the on hand quantity) to ensure a “blind” count and has been implemented.	Implemented
4	The department should set goals for those who count inventory to achieve the 95% level of accuracy as suggested by GAO. Other goals such as an accurate physical count of the inventory items versus the accuracy of the count agreeing to the records can be also be set.	The Warehouse Division will establish our current level of accuracy and use it as a benchmark to set a goal to achieve and track our progress accordingly.	Implemented
5	Aggregate that is purchased and delivered to the parish needs to be verified as to quantity received. The Department should explore more sophisticated methods of determining aggregate levels when taking physical inventory.	A meeting will be held within the next six months with all Public Works Directors after an initial investigation is performed to determine current recording procedures at all the sites where stockpile materials, such as aggregate are delivered, stored and issued. A short-term solution for recording the issuance of material and measuring remaining quantities will be established by the end of 2018 by the PW Warehouse Division. Implementation of a long-term solution will be scheduled for 2020.	In Process

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
6	Written policies and procedures should incorporate inventory management roles and responsibilities regarding inventory levels, along with management of obsolete, stale, or stockpiled items. Current inventory levels need to be evaluated and a determination made as to what items can be surplused or disposed of safely. Funds may be recouped if these items can be sold at auction.	Inventory Control will be incorporated into the Policies and Procedures. In an effort to reduce surplus, new items that are requested will be identified and appropriate Public Works Departments will be contacted when these materials have not been issued in one (1) year for disposition.	In Process  <b>Cost Savings<sup>1</sup> = \$4,334,730 (Inventory not used for 6 months or more)</b>
7	A Parishwide system needs to be put in place to properly account for <u>all</u> public works inventory items at <u>all</u> locations.	The development of a Parish-wide system should be incorporated with the development of a new or modified inventory system which would also interface with a work order system deducting materials as they are used. EIS has projected implementation of a new or upgraded warehouse software inventory system by a target date of late 2019 or 2020 as stated in Finding # 2.	In Process  <b>Dollars at Risk = \$126,699 (Inventory not tracked)</b>
8	Consult with Director of Security to determine how to appropriately and consistently secure areas where inventory is stored, and proper locations for security cameras.	Public Works will consult with the Director of Security and evaluate the necessity of additional surveillance requirements for areas where material is stored that is currently not under surveillance.	Implemented

**Cost Savings/Dollars at Risk = \$4,461,429**

<sup>1</sup> Subject to interpretation – Costs could be saved from over ordering or Revenue could be generated from sales (likely at a lower rate) of overstocked items.

Internal Audit Report #2018-005  
Jefferson Community Action Programs (JeffCAP): Head Start CEA Review  
Issued: June 25, 2018

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	JeffCAP should abide by the terms of the Cooperative Endeavor Agreement which embraces the Federal guidelines set forth by the Department of Health and Human Services. Each Organization needs to create its own invoice and present such invoice to JeffCAP based upon services already rendered.	JeffCAP will provide the childcare partners and any third party that may require training and technical assistance with an invoice template or request that they create their own invoices for submission.	Fully Implemented
2	JeffCAP should abide by the terms of the Cooperative Endeavor Agreement which embraces the Federal guidelines set forth by the Department of Health and Human Services. Each Organization should be paid on a reimbursement basis versus in advance.	JeffCAP will ensure that invoices submitted by the childcare partners or other third party entities will have the proper backup documentation prior to initiating the process for the reimbursement of funds.	Fully Implemented  <b>Dollars at Risk = \$768,000<sup>2</sup> (Not abiding by DHH guidelines)</b>
3	JeffCAP should abide by the terms of the Cooperative Endeavor Agreement. Each Organization needs to submit quarterly narrative reports to JeffCAP for selective review by the Department of Internal Audit.	JeffCAP will provide the childcare partners and any third party that may require it training and technical assistance with a reporting template tailored to the specific CEA as to avoid confusion or concern with current reporting requirements, if there be any.	Fully Implemented

**Dollars at Risk = \$768,000 Annually**

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<sup>2</sup> \$192,000 Annually times 4 Provider Partners equals \$768,000.

Internal Audit Report #2018-006  
SMG Jefferson – JPAC: Contract #RP-201C  
Issued: September 25, 2018

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	<p>A) Payments to SMGJ should be made timely in accordance with Section 4.3(a) of the Management Agreement</p> <p>B) Contract terms should be labeled with unduplicated numbering and should contain clear and consistent terms.</p>	<p>A) We will (also) speak with SMGJ and work with the Parish Attorney's Office to send proper notice to clarify the intentions regarding confusing payment terms and comply with Section 4.3(a) of the Management Agreement.</p> <p>B) The Parish Attorney's Office suggests that when the contract is renewed or amended that this matter be addressed but the contract remains enforceable in its current format.</p>	<p>A) In Process</p> <p>B) In Process</p>
2	<p>A) Reports, as required per the Management Agreement, should be collected and reviewed by the parish.</p> <p>B) References within the Management Agreement should be clear and valid.</p>	<p>A) The Administration will assign a member of the President's Office staff as well as the Alario Center Manager to review reports and evaluate performance relative to SMGJ's Scope of Services as well as the annual management plan once submitted. We will also request a member of Finance and/or the Accounting Department to review the annual management plan.</p> <p>B) The Parish Attorney's Office agrees that the language is somewhat confusing because of the misidentification of sections. However, we do not deem it necessary to amend the contract at this time. In future agreements this can be rectified.</p>	<p>A) In Process</p> <p>B) Resolved</p>

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
3	Annual financial statements should be obtained from SMGJ within 30 days after the close of each Fiscal Year in accordance with the Management Agreement. Such statements should be reviewed and monitored by the Parish.	We agree with the Internal Audit findings. A tickler or calendar file will be administered for follow up by staff in the Parish President's Office in order to ensure compliance for the remaining term of the agreement.	In Process
4	<p>A) The General Manager should strive to produce and send the monthly report to the Parish in a timely manner. Any future contract should be reviewed and revised to include a realistic timeframe for the monthly reporting component of the contract.</p> <p>B) The Department should have the content of the monthly reporting tailored to include the following in the Performance Dashboard:</p> <ol style="list-style-type: none"> <li>1) Facility usage by Event Category (Assemblies, Concerts, Performing Arts, JPAS, etc.).</li> <li>2) \$3.00 Facility Fee earned then remitted to the Parish, along with the amount of fees waived.</li> </ol>	As recommended, the reports will continue to be furnished by SMGJ once the financials are complete; reminders will be sent to SMGJ by Parish President Office staff if they are not received by the 15th day of the subsequent month. Future contracts will be reviewed and revised to include a realistic timeframe for the monthly reporting component. We will also reach out to SMGJ to ensure the recommended performance indicators and deliverables are included in the report.	Fully Implemented
5	A) The next budget should give consideration to amounts actually needed and be prepared with reasonable expenditure amounts in mind. The Parish Travel and Training Policies & Procedures and published per diem rates should be used as a guide in determining the reasonableness of travel and related expenses.	We agree with the Internal Audit findings; however, the agreement did not require compliance with Parish travel and expense policies. We will review this finding with the Parish Attorney's Office to determine if the Parish can enforce or request the review of these expenditures if they are not exceeding budgeted amounts that have been pre-approved. We will also inquire about the duplicate payment to the General Manager.	In Process



#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
5	B) SMGJ should review internal controls and place proper procedures in place to substantiate meal expense reimbursement within parish policies and procedures, and to detect duplicate payments of travel expenses. The \$277.95 duplicate payment to the General Manager should be returned to the Parish.	This Administration will consider requiring similarly contracted agencies to follow Parish policies in future agreements that allow for reimbursement of such expenses and include such language in future contracts.	Resolved  <b>Cost Savings = \$278 (duplicate payment)</b>
6	A) Amounts due to the parish for the \$3.00 facility fee should be paid in a timely manner. The Department should work with SMGJ to determine the specific amount due and to collect all outstanding fees. A monitoring mechanism needs to be put in place by the Department to ensure that future amounts due are collected timely.  B) A system should be put in place to collect fees at the time tickets are sold, or the process should otherwise be streamlined so that such a backlog does not occur in the future. Consider changing the \$3.00 fee basis from <u>tickets sold</u> to <u>attendance</u> for all types of events which would match revenues to actual facility usage since all who purchase a ticket do not attend an event. This could potentially streamline the process as well. The imposed fee could be collected from the facility renter versus at the time of ticket sales.	A) We agree with Internal Audit's findings and will assign a member of the President's Office staff to review, reconcile and communicate with SMGJ regarding facility fee payments. A tickler or calendar file will be administered for follow up by staff in the Parish President's Office in order to ensure compliance for the remaining term of the agreement.  B) We will continue the practice of assessing the fee based on tickets sold as this is an easily reconcilable method based on reporting available. However, we will consider other fee structures for future agreements.	In Process  <b>Revenue Generation = \$138,246 (\$3.00 facility not remitted to JP)</b>  Not Implemented

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
7	<p>The operations of JPAC have resulted in a net loss since its opening in 2015. The Parish has provided funding related to JPAC of \$771,269, and \$825,707, for fiscal years 2017 and 2016, respectively.</p> <p>A) Consider restructuring the CEA with JPAS to include usage at a fixed amount of rent waived along with parameters for the number of day's usage. This will enable the parish to better plan for funding needs and potentially increase revenues for rental of the facility.</p> <p>B) Review the SMGJ budget to ensure that necessary items are included that would lend to the promotion and rental of the facility.</p> <p>C) Review the SMGJ staffing structure to determine if the facility is right-staffed and employees are appropriately compensated, including allocation and bonus structures.</p> <p>D) Review the SMGJ budget relative to Travel and Meal expenses to ensure amounts budgeted and spent are prudent and necessary.</p>	<p>This Administration contributes the decrease in net loss to the negotiation of the JPAS agreement, which allowed for more days for SMGJ/JPAC to book events/performances and a conversation with both parties acknowledging the need to work together to increase the value and decrease the deficit of the facility.</p> <p>The current agreement with SMGJ allows for the shared resources and expertise of the company; however, it leaves little control over the direct operation of the business and facility which is clearly recognized in this audit. In order to gain more insight and hopefully reduce the net loss, we will have the Alario Center Director review the reports. As she manages a similar facility, she can evaluate the staffing structure, bonus structures, etc. She can also work with SMGJ staff to try to accommodate clients in one of the two Jefferson Parish facilities. Likewise, she will turn leads over to SMGJ if the Alario Center is not a "good fit" for the potential client. This data will be tracked as well.</p>	In Process

# Savings/Revenue Generation = \$138,524

Internal Audit Report #2018-007  
Jefferson Performing Arts Society: Contract #55-16098  
Issued: September 25, 2018

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	The department should designate a person who is responsible for monitoring contract deliverables and obtain information from JPAS regarding such deliverables which should be monitored on a regular basis.	As there is no Parish department dedicated to such a task nor technically assigned to the agreement, we will assign a member of the President's Office staff to review deliverables regarding performance and will request a member of Finance and/or the Accounting Department to review financial statements, reimbursement submittals and facility fee payments. This situation is also applicable to other Jefferson Parish agreements. We will be more attentive regarding designation of contract monitoring as these agreements go before the Council.	In Process
2	Consider restructuring the CEA with JPAS to include usage at a fixed amount of rent waived along with parameters for the number of day's usage. This will enable the parish to better plan for funding needs and increase revenue generating opportunities for the Parish to rent the facility.	The idea to cap the amount of waived rent is an excellent suggestion that will be taken in consideration for negotiation of future agreements as well as those ideas presented in the past. We will continue to negotiate and advertise in the best interest of the Parish in the upcoming agreement for an artist in residence at the JPAC that allow the relationship to be more cost-effective and also evaluate if such practice should be continued.	In Process

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
3	The Parish should obtain other payment documentation from JPAS to substantiate the ineligible amount submitted and reimbursed for the 2016/2017 year. The Parish should also review the 2017/2018 year to ensure that ineligible amounts were not included in the reimbursement.	<p>The Finance Department's historical interpretation of the language of Section 11.0 of the CEA, boilerplate and contained in many CEA's, is the vendor is required to obtain insurance rather than be allowed to participate in the Parish's self-insurance plan. It is respectfully submitted the terminology "at its expense" does not preclude reimbursement as the vendor first must incur the expense for reimbursement.</p> <p>As to the JPAS CEA, additional documentation related to expenses other than insurance will be requested from JPAS for the years 2016-2017 and 2017-2018.</p>	Fully Implemented
4	The department should abide by the terms of the Cooperative Endeavor Agreement and obtain and review narrative and quarterly financial reports.	We will be requesting the reports from the JPAS. As also indicated in Finding #1, we feel General Services should not be the department responsible for review. The review of reports will be conducted by the Deputy COO, the Director of the Alario Center and the Accounting Director. A tickler or calendar file will be administered for follow up by staff in the Parish President's Office in order to ensure compliance for the remaining term of the agreement.	In Process

**Internal Audit Report #2018-008**  
**9-1-1 Communications District: Contracts #55-14087/15687**  
**Issued: December 18, 2018**

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#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	The Code of Ordinances needs to be amended to reflect the appropriate department director, Electronic Information Systems, or another appropriate Parish employee, act as chairperson of the advisory board. Such person should serve as the chair and be responsible for advising the Parish Council and Administration of activities of the 9-1-1 center. The Commander of the 9-1-1 center should not be the chairperson of the advisory board to avoid any conflict of interest that serving a dual role (advisory and operational) may present.	I [Director of EIS] propose the advisory board members choose who shall serve as the chairperson of the Advisory Board by a majority vote. Advisory Board members may nominate any current member to serve as the chair.  The person with the most knowledge of daily operations and the administration of the Communication District should serve as the chairperson.	In Process
2	Board meetings should be conducted monthly per the Jefferson Parish Code of Ordinances. Meeting dates should be published on the Calendar of Events page on the Parish website.  The Administration could consider reducing the frequency of the advisory board meetings, perhaps quarterly, in an attempt to garner more participation and increase the effectiveness of the meetings. Such a reduction would require an Ordinance change. Also, Internal Audit recommends the advisory board meeting minutes be distributed to both Parish Council and Administration so that they are apprised of activities of the 9-1-1 center.	Based on the observations and suggestion of the Internal Auditor, I agree the meetings should be held less frequently; quarterly as suggested. This would require an ordinance change.  Additionally, the Parish and the Communication District should work together to post the public meeting notice as required by Louisiana State Statue and Parish Policy.	In Process

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
3	The Department of Accounting should comply with the terms of the current CEA and remit fees to JPSO within thirty days of receipt even during the beginning of the Parish's fiscal year. Remittances and year-end accounting adjustments can take place simultaneously or independent of each other.	The Accounting Department historically at year-end made remittance payments following receding of the appropriate payables and receivables which delayed the December and January remittances. The Accounting Department will make the remittances within 30 days of receipt as outlined in the CEA and make any necessary accrual adjusting entries after the fact.	In Process
4	Internal Audit recommends the Department consult with the Parish Attorney's Office to determine if it is appropriate and lawful to institute a one-time adjustment to increase rates to approximate what they should be had adjustments been made annually or to increase rates over time to amounts palatable to the consumer. After which time, if lawful, rates should be adjusted annually, and service providers should be notified of such rate changes. If rate adjustments are lawful, then an individual should be assigned the task of adjusting and informing service providers as specified via Ordinance. The Department of Accounting should be made aware of the rates in effect and monitor remittances to ensure current rates are being collected.	The results of the opinion from the Parish Attorney's will drive the response to the Internal Auditor's observations and suggestions. However, since the Parish ultimately receives the payments from telecommunications providers, the Directors of Accounting and EIS/Telecommunications should be responsible for adjusting the rates and notifying telecommunications providers. It shall also be noted that notifying all telecommunication providers of said adjustments could be difficult because a comprehensive list of providers does not exist. We would only be able to notify those providers who already remit to the parish.	In Process  <b>Revenue Generation = \$4,071,366 (Under Assessed Fees)</b>
5	Internal audit suggests that a third-party consultant be engaged to determine if service charge fees are being remitted from all service providers and that service providers are remitting correct amounts as mandated by Parish Ordinance.	I (Director of EIS) agree that an audit of this magnitude would need to be performed by a third-party auditor. In 2014, JPSO tried to conduct an audit of this type, but they were challenged by providers because they were not the governing authority. Based on that conversation, we would have to work with the Council to start an audit of this scale.	In Process  <b>Revenue Generation = \$977,427 (Avg. Uncollected Fees)</b>

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
6	The CEA should be structured in a similar fashion as all other CEA's for the Parish with the inclusion of reporting requirements for both JPSO and the subrecipients. Internal audit also suggests that budgetary information is submitted to the Parish by JSPO and reviewed and approved annually.	<p>I (Director of EIS) agree the CEA should be updated again to include items that were on previous CEAs but not on the most recent version. This would include fringe benefit reimbursement caps.</p> <p>I (Director of EIS) agree with the Internal Auditor that the budget should be submitted to the Parish Administration and Council for acknowledgment and approval. This can be added to the CEA.</p>	In Process
7	A determination needs to be made concerning the proper accounting of fixed asset purchases and disposals made during the time that JPSO has managed the District which is from January 2012 and forward. A reporting mechanism needs to be put in place so that the Parish consistently collects pertinent information regarding fixed assets.	Beginning in January of 2019, the Accounting Department will annually request from the Sheriff a detail of fixed asset activity over the fiscal year ended on December 31st of the previous year.	In Process

**Revenue Generation = \$5,048,793**

Internal Audit Report #2018-009  
Cash-Free Initiative: Update #1  
Issued: December 21, 2018

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#	Department:	Status (excerpted):	Implementation Status:
1	Animal Shelter	Notwithstanding efforts that have taken place to procure check guarantee and credit card processing services, the Animal Shelter had continued to accept cash as a form of payment. Internal Audit will continue to monitor the Animal Shelter's progress with this effort.	In Process
2	Environmental Affairs	Environmental Affairs has been in active discussions with Waste Connections on converting this fee collection from cash to credit card, and they are receptive to the idea. However, the Department of Environmental Affairs has continued to accept cash as a form of payment via its third-party vendor.	In Process
3	Library	The Library has held numerous meetings regarding the Cash-Free Initiative and is in the planning stages of implementing credit card services and check guarantee services for all Library services such as meeting room rentals, information management services, self-checkout machines, and value-added machines. Additionally, the Library has plans to accept Library cards with monetary value to accommodate younger patrons who do not have credit cards. Patrons would also be able to pay fines and fees from a remote site. At this point, the Library indicates that "due to the nature of Library services, some cash collections would still be necessary." Transition to a Cash-Free Environment is anticipated by 4 <sup>th</sup> Quarter of 2019.	In Process

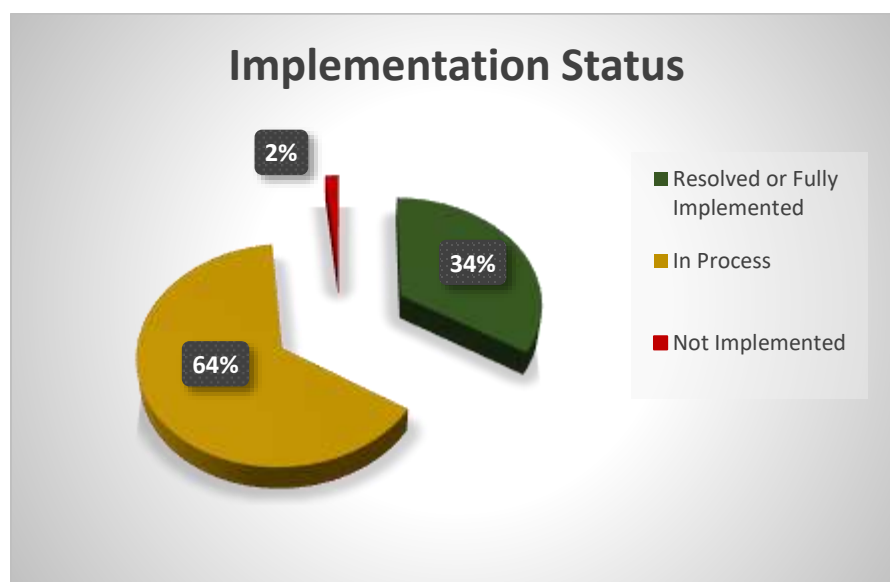


#	Department:	Status (excerpted):	Implementation Status:
4	Parks & Recreation	According to Mr. Gibson (Director), administrative conversations have taken place since the last report with the consideration of eliminating fees for a large portion of the department's activities. The elimination of fees would reduce the amount of cash collected by the department. Additionally, a concerted effort has been made to transition from the department collecting cash to the local booster clubs collecting the cash; however, not all booster clubs are agreeable to this concept, and not all playgrounds have booster club staff on hand. Since it is thought that a high percentage of participants are entrenched in cash transactions, challenges remain with requiring participants to write checks or pay with credit cards. Even with the focused conversations and concerted efforts that took place in the past year, the Department of Parks & Recreation has continued to accept cash as a form of payment.	In Process
5	Water	The Water Department could move toward becoming cash-free by including a notice of the change in invoices sent to customers and posting notices in the collection centers giving a reasonable timeframe before implementation takes place. The Department of Water does not need any additional equipment or services in order to become cash-free; however, the department may want to consider options such as payment kiosks maintained by a third party vendor, forming an agreement with the Parish's fiscal agent, or by promoting bill payment at a MoneyGram location that will accept cash payments on behalf of the Parish.	In Process

## ATTACHMENT B

### IMPLEMENTATION STATUS & # OF FINDINGS BY AUDIT REPORT

IMPLEMENTATION STATUS AND NUMBER OF FINDINGS				
Report #	Resolved Or Fully Implemented	In Process	Not Implemented	Total Number of Findings
2017-001	3	-	-	3
2017-002	1	4	-	5
2014-003	-	5	-	5
2014-004	3	3	-	6
2017-005	-	0	-	0
2018-001	4	-	-	4
2018-002	0	-	-	0
2018-003	-	1	-	1
2018-004	3	5	-	8
2018-005	3	-	-	3
2018-006	3	7	1	11
2018-007	1	3	-	4
2018-008	-	7	-	7
2018-009	-	5	-	5
<b>TOTAL</b>	<b>21</b>	<b>40</b>	<b>1</b>	<b>62</b>
<b>Percent to Total</b>	<b>34%</b>	<b>64%</b>	<b>2%</b>	<b>100%</b>



## ATTACHMENT C

### 2018 ANNUAL PLAN

#### 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.

##### WORK PLAN

#	DEPARTMENT	DESCRIPTION
<b>New Engagements</b>		
1	Community Development	Program Review
2	Public Works - Streets	Inventory
3	Jeff Cap	Program Review
4	Cultural Season	JPAS Review
5	General Services	JPAC Review
6	Economic Development	Heritage Festival
7	To Be Announced	Petty Cash - Audit 1
<b>Follow Up Engagements</b>		
8	Animal Shelter	Inventory-Revenue Reconciliation
9	Various Departments	Cash-Free Effort
<b>Other Identified Areas</b>		
1	Culture and Parks	Lafitte Pavilion
2	Public Works - Drainage	Inventory
3	Economic Redevelopment	Metairie CBD
4	Citizen's Affairs	Tourism Activities
5	To Be Announced	Petty Cash - Audit 2

##### OTHER AREAS OF RESPONSIBILITIES

- Continue to assist with the AS/400 Financial Management System migration to a new accounting system.
- Assist with efforts to move the parish to a cash free environment.
- Member of review team for Personal Financial Disclosure forms.
- Attend agenda and Parish Council meetings.
- Complete forty (40) hours of professional education.
- Other consultative sessions, as requested.

## ATTACHMENT D

### 2018 YEAR-END STATUS REPORT

#### DEPARTMENT OF INTERNAL AUDIT STATUS REPORT AS OF DECEMBER 28, 2018

#	PERFORMANCE INDICATORS	2018 GOAL	2018 COMPLETED
A	Internal Audit Risk Assessment, Conducted Annually	1	1
B	Total Number of New Engagements	8	8
C	Total Number of Follow Up Engagements	1	1
D	Percent of Audit Findings Accepted	90	100
E	Number of Professional Training Hours per Year	40	42

ANNUAL REPORT(S)			
#	DEPARTMENT	DESCRIPTION	STATUS
1	Parishwide	2019 Annual Risk Assessment/Work Plan	Final

2018 NEW ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Sewerage - EB Field Office	Surprise Petty Cash Audit	4 / 4	Final
2	Undisclosed	Discontinued	N/A	Transferred to JPOIG
3	Community Development	HOME Funds - LAR 7	N/A	Transferred to JPAO
4	Public Works	Inventory Internal Controls	8 / 8	Final
5	Jeff Cap	Head Start CEA Compliance	3 / 3	Final
6	Jeff Performing Arts Center	Mgmt. Agreement Evaluation	7 / 7	Final
7	Jeff Performing Arts Society	CEA Evaluation	4 / 4	Final
8 *	9-1-1 Communication District	CEA Evaluation / Advisory Board	7 / 7	Final

2018 FOLLOW UP ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
*	Animal Shelter	Follow up on Internal Controls	Deferred to 2019	Deferred to 2019
1	Cash Free Efforts	Status of Moving to Cash Free	N/A - Informational	Final

PROFESSIONAL TRAINING			
#	COURSE DESCRIPTION	PLANNED HOURS	STATUS
A	OMB Uniform Guidance - 2 CFR 200	7	Completed
B	IIA - Assessing Risk	16	Completed
C	IIA - Audit Report Writing	16	Completed
D	Louisiana CPA Ethics	3	Completed
TOTAL HOURS		42	

\* The 911 Communications District was added to the Annual Work Plan via Resolution #132238 passed on September 19, 2018. The Animal Shelter: Follow up on Internal Controls was simultaneously deferred to 2019.