

Internal Audit Report #2021-001
2021 Annual Report
Release Date: February 17, 2021



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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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SUMMARY OF AUDIT REPORTS

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OVERVIEW

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 Annual Report covers all twelve months in the fiscal year 2020 and includes a disposition of recommendations made in previous years.

MISSION

The mission¹ of the department is to promote honest, efficient, effective, economical, and fully accountable and transparent parish government. To fulfill this mission, the department shall perform audit and non-audit engagements of any parish department, program, service, or activity as approved by the parish council. The purpose of these engagements 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. Engagements and other internal audit activities shall be conducted under the following standards:

- 1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- 2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- 3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

The Department of Internal Audit strives to go above and beyond and uphold the mission set forth by Ordinance and 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 a plan is communicated to the council, parish president, and the office of inspector general via a quarterly report.² 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.³

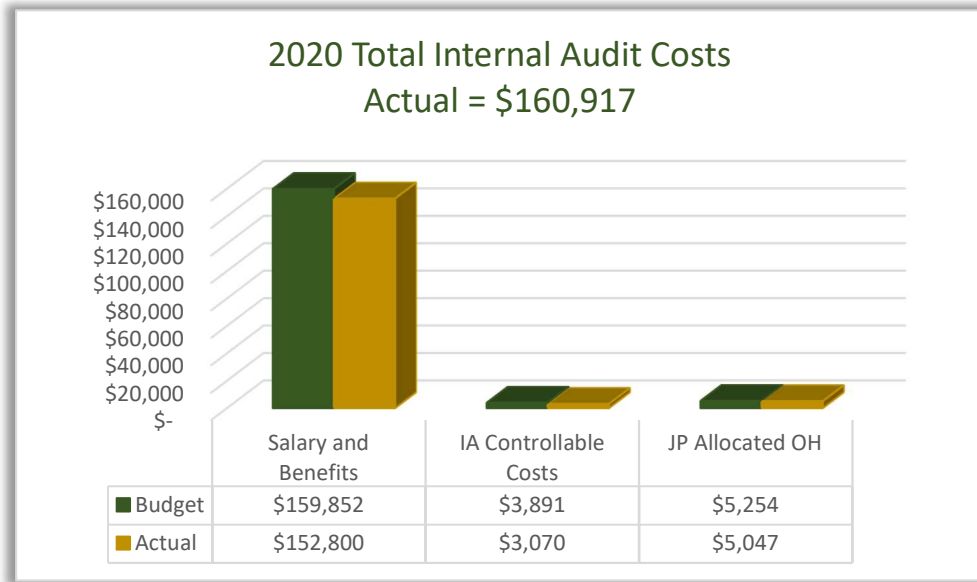
The Department of Internal Audit operated on a total budget of \$168,997 in 2020, with \$160,917 of actual expenditures.

¹ JP Code of Ordinances, Sec. 2-162(b)

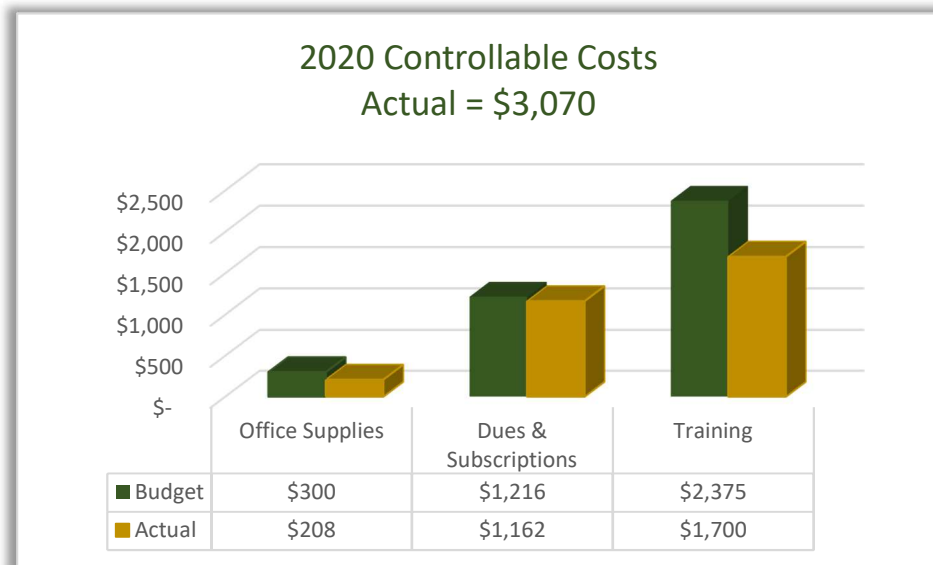
² JP Code of Ordinances, Sec. 2-162.3(d) – See Attachment D

³ JP Code of Ordinances, Sec. 2-162.1(b)

Expenditures included the director's salary and benefits, 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 department's practical and professional operation. Such costs totaled \$3,070 and represented one-point, nine-one percent (1.91%) of actual expenditures for the fiscal year 2020. Update chart



1.91% OF TOTAL INTERNAL AUDIT 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. The number of engagements performed each year fluctuates due to each particular audit activity's scope and complexity. Performance indicators that are developed via the Annual Plan for 2020 are shown in the table below.



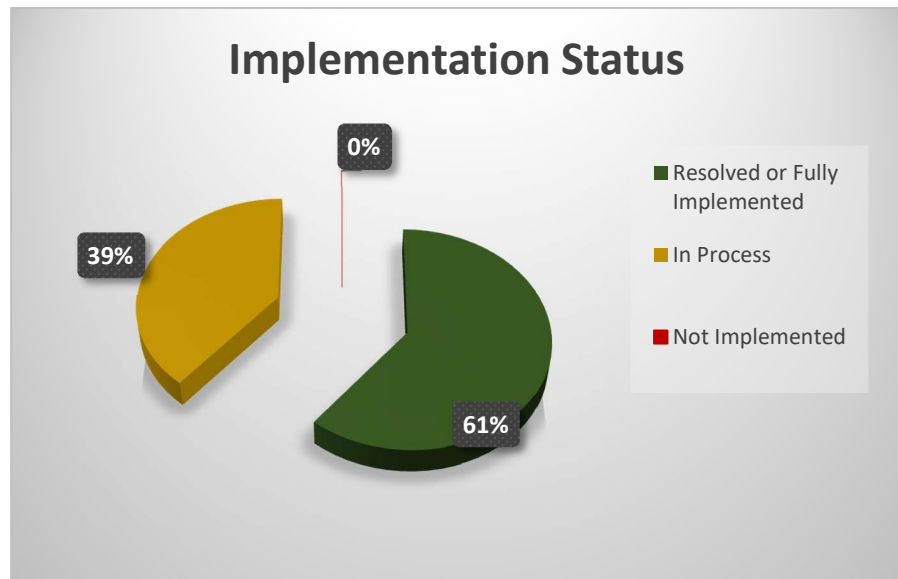
Performance Indicators	GOAL	ACTUAL
Required Annual Report	2	2
Total Number of New Engagements	4	3
Total Number of Follow Up Engagements	2	2
Percent of Audit Recommendations Accepted	90%	100%
Number of Professional Training Hours per Year	40	40.8

Internal audit met set performance indicators for the Fiscal Year 2020. One engagement on the Annual Plan was outstanding as of December 31, 2020, due to the data's complexity. Such engagement is slated for release during the first quarter of 2021. This exception was anticipated.

IMPLEMENTATION STATUS / # OF FINDINGS

For each engagement performed, Internal Audit issues a report upon completion of fieldwork and analysis. Each report contains information and facts gathered during the audit, along with findings and recommendations. In the case of consulting engagements, the reports may include strategy scenarios versus recommendations. All final reports are published on the Jefferson Parish website at www.jeffparish.net Departments > Internal Audit > Audit Reports.

To report on the findings and recommendations' status, Internal Audit categorized each as being Resolved or Fully Implemented, In Process, or Not Implemented. Forty-one (41) findings were issued during the fiscal year 2020. One percent (100%) of the findings have either been Resolved, Fully Implemented, or are In Process of being implemented.⁴



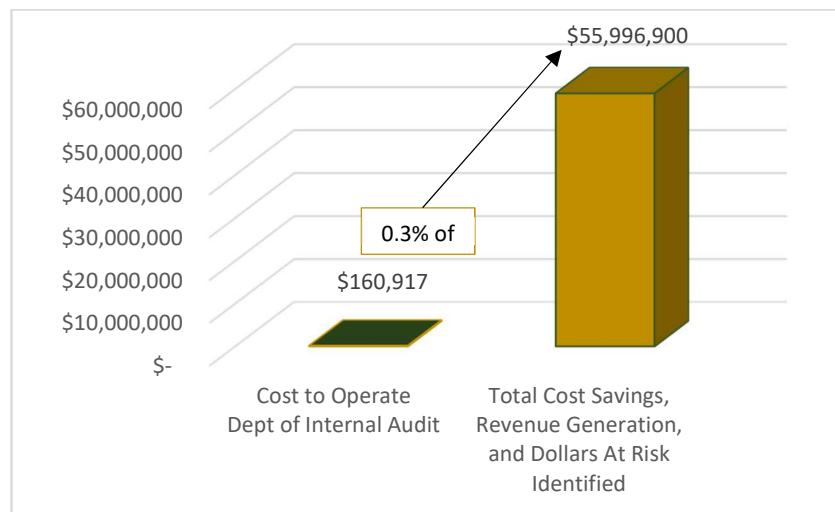
The current status of each finding was determined by reviewing pertinent documentation from the respective departments. Typical audit procedures were not applied.

⁴ See Attachment B for details.

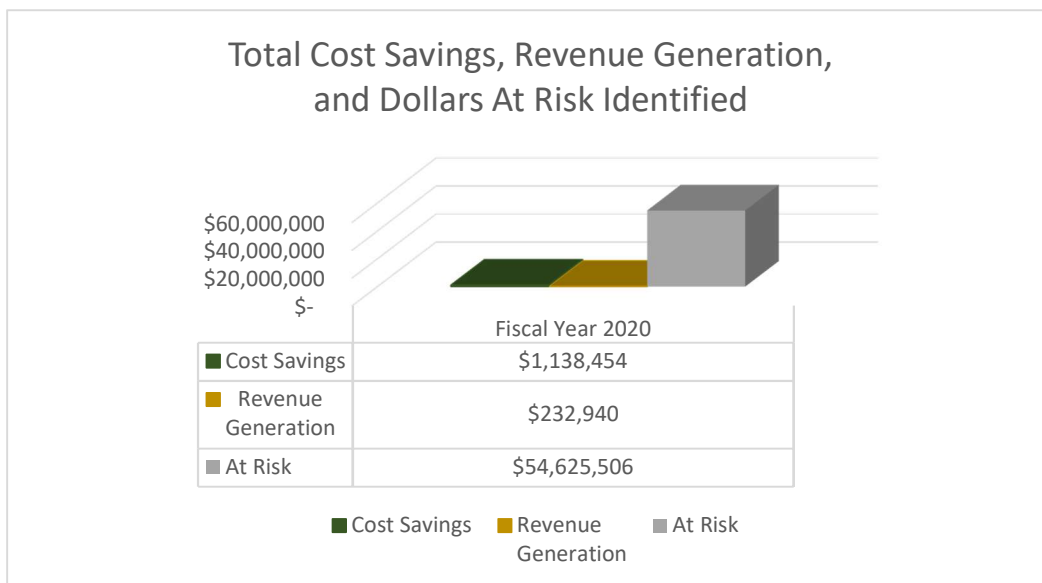
Internal audit also monitors the status of the implementation of finding and recommendations or strategy scenarios issued in prior year reports. One hundred fourteen (114) findings were issued during six months of the fiscal year 2017 and all of the fiscal years 2018 and 2019. Ten (10) were or will be monitored via follow-up audits, eighteen (18) findings are "open" or yet to be implemented, and eighty-six (86) are "closed," meaning they have been satisfactorily implemented. See Attachment E 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 2020 equated to point three percent (0.3%) 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 not included in the following chart's breakdown.



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.
- ❖ 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 must be submitted annually by Council Members, the Parish President, and all Jefferson Parish unclassified "at-will" employees and Jefferson Parish officers, whose positions are under the Executive Pay Plan.
- ❖ Attend Parish Agenda Meetings and Parish Council Meetings.
- ❖ Engage in other consultative sessions, as requested.
- ❖ Continuous Internal Audit Quality Improvement Self-Assessments.

SUMMARY OF AUDIT REPORTS



The following pages contain a summary of each report issued by the Department of Internal Audit during Fiscal Year 2020, along with supporting information for items contained within this report⁵. Observations and suggestions reflect 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 > Departments > Internal Audit > Audit Reports.

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



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT

⁵ Note that report #2020-001 is the Annual Report issued in 2020 and not included on the following pages.

#2020-002: CEA AND IGA CONTRACT MANAGEMENT

MAY 29, 2020

BACKGROUND

Jefferson Parish contracts with various non-profits, civic organizations, governmental agencies, political subdivisions, and the like through both Cooperative Endeavor Agreements (CEAs) and Intergovernmental Agreements (IGAs). These agreements are designed to provide a mechanism to receive goods and services from which the parish citizens will benefit. As of January 31, 2020, the parish had two hundred fifteen (215) active CEAs and ninety-five (95) IGAs for a total of three hundred ten (310) agreements in place. The CEA contracts amounts totaled \$313,579,034, while the IGAs totaled \$53,946,112 for a grand total of \$367,525,146. The amount expended and encumbered for the CEAs were \$220,337,344 and \$47,995,207 for the IGAs for a grand total of \$268,332,551.

OBJECTIVES

The Objective of this engagement was to determine if the parish is monitoring CEAs and IGAs to ensure receipts of deliverables as per the agreements.

SUMMARY

The parish does many things well in its processes and procedures to initiate and negotiate Cooperative Endeavor Agreements and Intergovernmental Agreements that provide valuable products and services to the citizens of Jefferson Parish. There are various levels of review in place in creating the contracts, automated systems are in place to route the contracts for approval and signature, and there are controls in place for payment documentation review and payment processing.

There are; however, key elements missing from the process. Contract deliverables could be enhanced in many cases to include verbiage that is clear, specific, and measurable. A specific person needs to be designated to monitor each contract. The assignment of responsibility should be on a case-by-case basis for each contract based on the defined contract deliverable. Parishwide Policies and Procedures for formal contract monitoring need to be developed and implemented.

STATUS OF SUGGESTIONS

Five (5) recommendations were made as a result of this review, and all have been either Resolved or Fully Implemented. See Attachment B for more details.

#2020-003: AUDUBON NATURE INSTITUTE CONTRACTS

JULY 31, 2020

BACKGROUND

Audubon Nature Institute (the Institute) is a 501(c)3 not for profit that operates a family of ten museums and parks dedicated to nature. The Institute's objectives aim to support their purpose of "Celebrating the Wonders of Nature." The Parish (Jefferson Parish) entered into a Cooperative Endeavor Agreement (CEA) with the Institute to enhance the Jefferson Parish recreational infrastructure by developing a nature facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo. The parish reimburses the Institute one hundred thousand dollars (\$100,000) on an annual basis in exchange for receiving benefits as defined in the contract. The contractual relationship began in the calendar year 2006. The parish has reimbursed the Institute for a total of \$1,050,000 (through December 2019). The CEAs are currently being funded through the Department of Parks & Recreation.

OBJECTIVES

The objectives of this review were to ensure compliance with Sections 1.0 – Services, 2.0 – Payment, and 10.0 – Reports of the Cooperative Endeavor Agreements (CEA's) between the Parish of Jefferson and the Audubon Nature Institute, Inc. The CEA's are referenced by the Parish as Contract #55-16873 and #55-18020.

SUMMARY

The engagement highlighted the need for both the parish and the Institute to adhere to the provisions of the Cooperative Endeavor Agreement in place. The parish should designate an appropriately skilled person to monitor the contract. The contract monitor should then work with the Institute to ensure that the required reports and invoices are submitted timely. Payments should also be processed within the timeframe set forth in the contract. Additionally, an opportunity exists for the parish to review the CEA with the Institute and make changes to the contract language as recommended throughout the report.

STATUS OF SUGGESTIONS

Eight (8) recommendations were made as a result of this engagement. All have been Resolved as of the timing of this report. See Attachment B for more details.

#2020-004: CASH-FREE INITIATIVE

JUNE 15, 2020

BACKGROUND

Jefferson Parish began a Cash-Free Initiative in late 2016 after reports were issued collaboratively by the Department of Internal Audit and the Department of Accounting. The effort was started by the administration in place at the time and was supported by some members of the council. The goal of the initiative was for all Parish operations and departments to discontinue accepting cash as a form of payment in order to minimize risk exposure to theft and misappropriation of funds. Internal audit continues to support the initiative and provides periodic updates as part of its risk-based work plan. This will be the third report in the series of updates. The last report issued, in 2018, focused on five (5) departments, including the Animal Shelter, Environmental Affairs, Library, Parks & Recreation, and the Water Department. General Services and Transit were excluded from the 2018 report; however, Internal Audit revisited both departments via this report.

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 published December 27, 2017, and Report 2018-009 published December 21, 2018.

SUMMARY

In 2016, the parish received approximately \$11.5 million in cash payments. Since the Cash-Free Initiative started, this amount declined to approximately \$10.3 million as of the end of 2019. This is a reduction of 11% in cash received. Below is a recap of departments that accept cash. The Water and Transit Departments collect most of the cash at \$9.8 million combined, or 96% of all cash collected in the parish.

DEPARTMENT	2016	%-Total	2017	%-Total	2018	%-Total	2019	%-Total
Water	\$ 7,300,000	63.2%	\$ 7,379,092	66.1%	\$ 7,260,048	66.0%	\$ 6,747,685	65.7%
Transit	\$ 3,319,111	28.7%	\$ 3,126,257	28.0%	\$ 3,107,024	28.3%	\$ 3,084,117	30.0%
Library	\$ 345,272	3.0%	\$ 294,207	2.6%	\$ 282,068	2.6%	\$ 265,865	2.6%
Parks & Rec	\$ 470,000	4.1%	\$ 280,000	2.5%	\$ 265,364	2.4%	\$ 167,952	1.6%
Environmental	\$ 13,314	0.1%	\$ 14,413	0.1%	\$ 9,490	0.1%	\$ 8,146	0.1%
Animal Shelter	\$ 105,000	0.9%	\$ 72,521	0.6%	\$ 67,973	0.6%	\$ -	0.0%
TOTAL	\$ 11,552,697	100.0%	\$ 11,166,489	100.0%	\$ 10,991,967	100.0%	\$ 10,273,765	100.0%

According to feedback from the respective department directors, the parish is well poised and motivated to transition to a cash-free environment. The Water Department is developing plans to do so as of the writing of this report, and Transit has the vision to do so within the next 2 to 3 years. Both the Library and Parks & Recreation are moving forward with the efforts. Additionally, Environmental Affairs and the Animal Shelter were cash-free going into the 2020 calendar year.

STATUS OF SUGGESTIONS

Five recommendations were made as a result of this review. Two have been Resolved, and three are In Process as of the timing of this report. See Attachment B for more details.

SEPTEMBER 3, 2020

BACKGROUND

Through its Department of Transit, Jefferson Parish provides transportation (bus) services to urbanized portions of the parish along with service to New Orleans and the Louis Armstrong New Orleans International Airport.

On average, the Department of Transit earns transit bus fare revenues in excess of \$3 million annually. The fares are collected primarily in cash and are handled by a third-party vendor, Transdev. Jefferson Parish personnel are not involved in the handling or counting of fares. Historical reviews of internal controls surrounding cash collections, accounting, deposit, and overall safeguarding of the funds did not result in any significant deficiencies. Further, there have not been any known cases of fraud or misappropriation of funds regarding the collection of transit fares.

Until Transit completes its cash-free initiative, the Parish Administration has requested the Department of Internal Audit to review the current Transit Money Count Room Standard Operating Procedures in effect.

OBJECTIVES

The objectives of this Consulting Engagement were to examine policies and procedures in place related to the Money Count Room for the Department of Transit, assess the strength of such policies, and provide recommendations for any enhancements, as necessary. Jefferson Parish Administration and the Department of Transit retains full responsibility for the content and implementation of the Policies and Procedures.

SUMMARY

The Department of Transit collects nearly \$3,000,000 in cash annually in bus fare revenue. This amount represents approximately 30% of all cash collected in the parish. The department does many things well and has appropriate systems for receiving, counting, and depositing the cash collected. However, there is room for improvement, as conveyed by the recommendations.

The department should continue efforts to embrace the parish-wide Cash-Free Initiative, the goal of which is for all Parish operations and departments to discontinue accepting cash as a form of payment to minimize risk exposure to theft and misappropriation of funds.

Internal audit would like to thank the Department of Transit employees and the transit operations contractor, Transdev, for their support and cooperation during this process.

STATUS OF SUGGESTIONS

Eight suggestions were made as a result of this review. Seven suggestions have been Implemented, and one is In Process of being implemented. See Attachment B for more details.

ONGOING

BACKGROUND

The Jefferson Community Action Program (JeffCAP) operates Head Start and Early Head Start Programs (Education Programs), which promote children's school readiness from birth to age five from low-income families by enhancing their cognitive, social, and emotional development. The Education Programs are funded by two grants from the Department of Health and Human Services and provide a full day, center-based option throughout Jefferson Parish. A requirement of the Education Programs is to participate in the Child and Adult Care Food Program (Food Program), which is funded by the Department of Education. Food Program participation is dependent upon the enrollment numbers in the Education Programs. Without a Food Program in place, the Education Programs would not receive funding from the Department of Health and Human Services.

Program services are delivered at ten (10) different locations throughout the parish – six (6) in buildings either owned or leased by the parish and four (4) within the Jefferson Parish School System buildings. The parish also contracts with daycare centers, known as Partner Agencies, to provide Early Head Start services. The number of Partner Agencies fluctuates over the periods under review. Additionally, Jefferson Parish (the parish) funds early childhood programs through the Jefferson Parish School System in Lafitte and Grand Isle that are not reimbursed by the Department of Health and Human Services.

The total amount needed from the General Fund to sustain the Education Program, the Food Service Program, and other early childhood education programs in Lafitte and Grand Isle averaged approximately \$2 million per year.

OBJECTIVES

The objectives of this review were to:

- 1) Perform an analysis of cost components of the Head Start program compared to revenues received by the program.
- 2) Quantify and characterize the program's cost to the General Fund (e.g., Salaries, supplies, professional, other).
- 3) Identify any parish-owned buildings or any leased buildings utilized by the Head Start program.
- 4) Recommend any revenue-generating and cost savings measures that may be identified.
- 5) Perform a review and analysis of the Head Start program's administrative structure, including restructuring as appropriate.

SUMMARY

Internal audit encourages the Jefferson Parish Community Action Program to review and work towards achieving the cost savings and revenue-enhancing strategies as outlined in this report. Successful implementation of these strategies, in whole or in part, can increase the number of children served while minimizing reliance on revenue sources other than the Department of Health and Human Services and the Department of Education, namely on the Parish's General Fund.

Internal audit further encourages that program leadership is challenged and given a goal or a limit on the amount of support the General Fund can offer each year. For example, the average General Fund subsidy has historically been \$2 million annually. Leadership can be given the goal of reducing that to say \$1.5 million in year one, \$1.0 million in year two, and so on until the desired subsidy level is minimized to an acceptable level, as determined by the administration.



STATUS OF SUGGESTIONS

Nine strategies were proposed as a result of this review, and all are being considered (In Process) as of the timing of this report. See Attachment B for more details.

#2020-007: FOLLOW UP – PUBLIC WORKS WAREHOUSES INVENTORY

FEBRUARY 10, 2021

BACKGROUND

Public Works consists of many departments such as Capital Projects, Drainage, Engineering, Environmental, Parkways, Sewerage, Streets, and Water. These departments often share common supplies; thus, they order items in bulk to store at various locations throughout the parish. The items are then issued to different 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 12,000 different inventory items for all Public Works and other departments. The value of which approximated \$8.3 million as of November 15, 2020.

OBJECTIVES

This audit's objectives were to follow up on the Findings and Recommendations documented via Internal Audit Report 2018-004: Public Works Warehouses – Inventory.

SUMMARY

The Department of Engineering has good practices in place to track inventory; however, with continued focus, those practices can be made better. Written policies and procedures have been drafted but need to be approved and implemented. Other Public Works departments who hold inventory should be included in the implementation, providing a means to capture all versus most of the inventory levels.

The software used to track inventory does not interface with the financial system, and significant manual processing is needed to capture details. Physical inventory is appropriately taken using a "blind" count to prevent biases; however, accuracy benchmarks should be set to provide goals for inventory counters.

Efforts have been made to increase the accuracy of capturing the volume of aggregate on hand. The methodology contemplated as of this report's timing was tailored to provide reasonable accuracy without incurring additional cost to the parish.

A continued and concerted effort needs to occur within all Public Works departments to maintain inventory levels that allow the parish to operate efficiently and effectively while being good stewards of Parish funds. Departments need to identify and dispose of items that are obsolete, not needed, or infrequently used. Additionally, ordering for overstocked items should be curtailed until such time that inventory levels come in line with usage.

Given the volume and value of Public Works inventory, it is important for respective Departments to be proactive in working with the Department of Security to ensure the buildings and assets' safety and security. It is incumbent upon each department to reach out to security as necessary and heed their advice.

With continued focus, Public Works should be able to decrease manual processing and likelihood of errors, increase the accuracy of recordkeeping, and reduce inventory volume while still meeting parish citizens' needs.

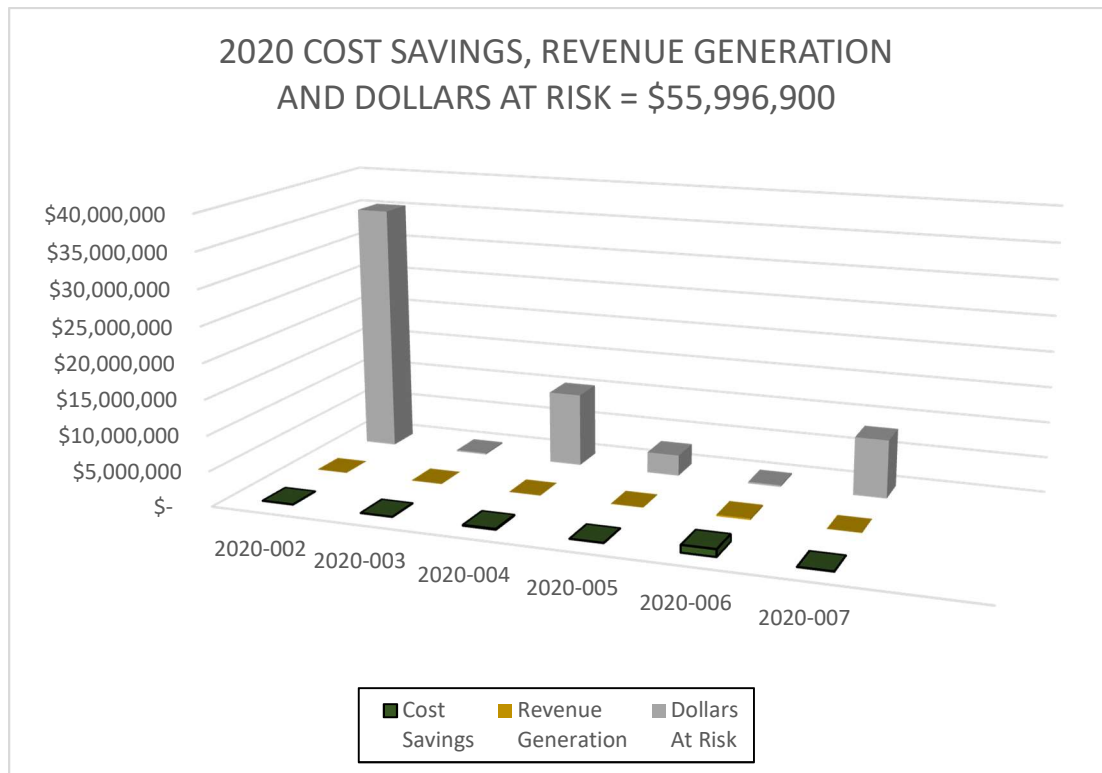
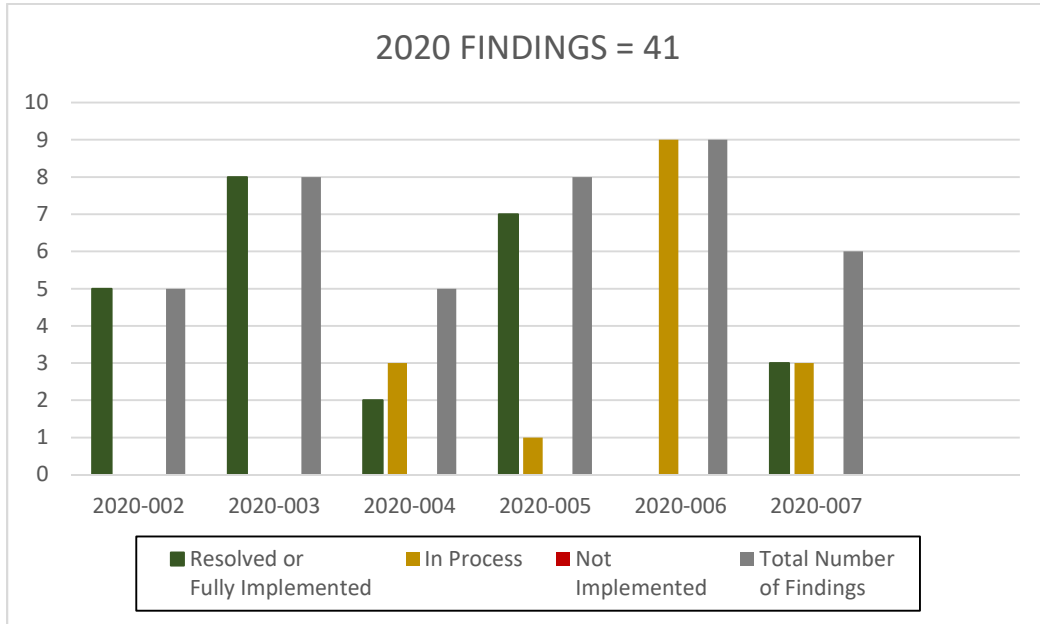
STATUS OF SUGGESTIONS

Six suggestions were made as a result of this review, three have been Fully Implemented, and three are In Process of being implemented. See Attachment B for more details.



ATTACHMENT A

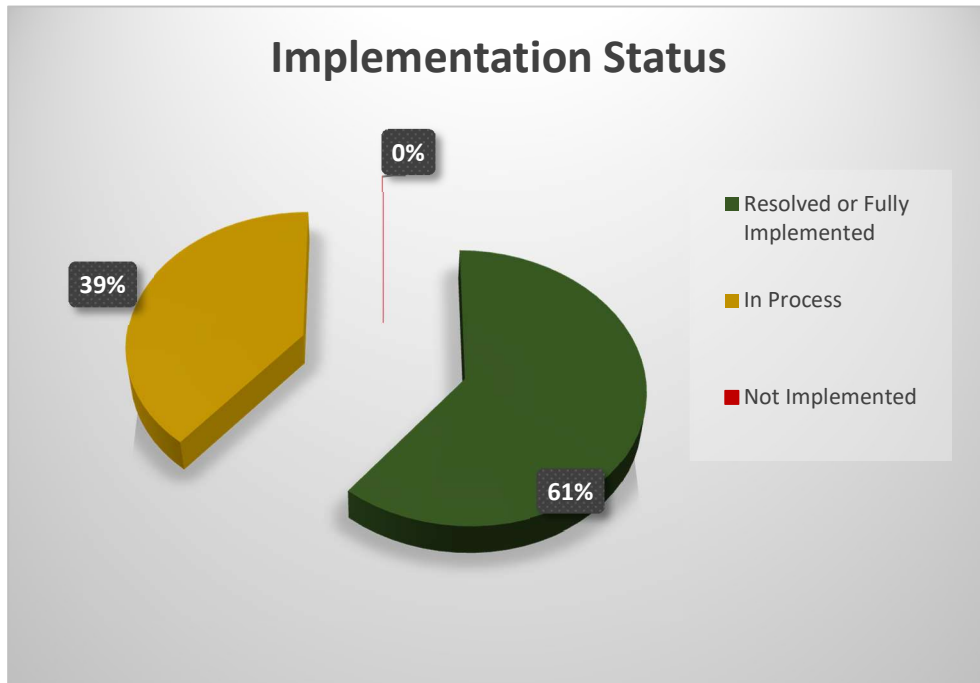
IMPLEMENTATION STATUS OF 2020 REPORTS



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
2020-002	5	0	0	5
2020-003	8	0	0	8
2020-004	2	3	0	5
2020-005	7	1	0	8
2020-006	0	9	0	9
2020-007	3	3	0	6
TOTAL	25	16	0	41
Percent to Total	39%	61%	0%	100%



Internal Audit Report #2020-002
CEA AND IGA CONTRACT MANAGEMENT
Issued: May 29, 2020

#	IA Observation/Recommendation:	Department Response (excerpted):	Implementation Status:
1	Many CEAs and IGAs in place do not consistently contain specifically defined and measurable deliverables. Apply Locke and Latham's Goal Setting Theory ¹ to contract creation by utilizing the "SMART" method of goal setting. The focus should be on clearly defining the deliverables and ensuring that they are specific, measurable, attainable, realistic, and timely.	The PAO will consider an effort to revise the CEA and IGA templates contained on the Parish Intranet for departmental and administrative use to facilitate more clearly defined deliverables which are specific, measurable, attainable within a reasonable time, and realistic.	Fully Implemented Dollars at Risk = \$35,432,844 (CEAs/IGAs potentially unmonitored)
2	The current contract review process includes seven (7) signoffs from five (5) different departments. Consider streamlining the current process to be more efficient while still performing an effective review.	The Administration will determine if some of the signoffs and reviews can be eliminated or merged.	Resolved
3	The Parish does not have a contract monitoring policy that assigns a responsible person to monitor each contract. The Administration should develop Parishwide policies and procedures for contract monitoring, which calls for the function to be resident in an Initiating Department or otherwise assigned to a position with the appropriate skill set. The contract monitoring policy should include procedures for such monitoring. Additionally, a process needs to be put in place to ensure all contracts	The Administration will work collaboratively with various departments to confect a draft set of policies and procedures for Agreement monitoring, including identifying and establishing positions prospectively, as Agreement monitors.	Fully Implemented

¹ Locke, Edwin & Latham, Gary. (1991). A Theory of Goal Setting & Task Performance. The Academy of Management Review. 16. 10.2307/258875.

#	IA Observation/Recommendation:	Department Response (excerpted):	Implementation Status:
	currently in place are assigned a contract monitor. The Jefferson Parish Code of Ordinance Section 2-925.1(b)(2), iii, needs to be amended to reflect changes as relates to the receipt of documents required for payment processing.		
4	Current CEA-IGA contract templates call for the contracting organization to furnish narrative reports to the Internal Auditor quarterly, annually, or within 30 days of the event taking place. The Parish Attorney's Office should alter the contract language to specify that the contract monitor is to receive such reports. The Department of Internal Audit will include any necessary review of the reports as part of the annual risk-based work plan.	This finding will be considered in confecting the draft set of policies and procedures for Agreement monitoring as indicated in Finding #3 above.	Fully Implemented
5	The Resolutions presented to the Parish Council for CEAs and IGAs include the account number to which the funds should be charged. The Initiating Department and the Parish Attorneys' Office should also include the position or Department designated as the contract monitor. This procedure should also be included in the Contract Monitoring Policies and Procedures.	This finding will be considered in confecting the draft set of policies and procedures for Agreement monitoring as indicated in Finding #3 above.	Fully Implemented

Dollars at Risk = \$35,432,844

Internal Audit Report #2020-003
Audubon Nature Institute Contracts
Issued: July 31, 2020

#	IA Findings/Recommendations:	Department Response (excerpted):	Implementation Status:
1	<p>1a) Contract language does not consistently define specific and measurable deliverables. Contract language should contain specifically defined and measurable deliverables. The focus should be on clearly defining the deliverables and ensuring that they are specific, measurable, attainable, realistic, and timely.</p> <p>1b) Deliverable number three – free admittance for up to one thousand (1,000) Head Start students – was not met. Head Start related deliverables were not met due to transportation insurance required by Health and Human Services. Review this requirement to determine if the successful achievement is attainable or if alternative transportation can be arranged. Otherwise, replace this deliverable with an achievable one from which the citizens of the Parish can receive a benefit.</p> <p>1c) Contract language is unclear regarding whether some services provided by Audubon are a deliverable set by contract. It is unclear whether approximately 77% of the services provided by Audubon are specifically included in the language of the contract deliverables. The Parish should evaluate these deliverables and</p>	<p>1a) The PAO will consider an effort to revise the CEA and IGA templates contained on the Parish Intranet for departmental and administrative use to facilitate more clearly defined deliverables which are specific, measurable, attainable within a reasonable time, and realistic.</p> <p>1b) The Administration will review all aspects of this contract, including assurance that deliverables not provided, are replaced with other achievable stated services of equal value or a commensurate reduction in payment to the vendor.</p> <p>1c) The Administration will review all aspects of this contract to ensure the services provided are included in the language of the contract.</p>	<p style="text-align: center;">Resolved Dollars at Risk = \$200,000 (2018/2019 Contract Years)</p> <p style="text-align: center;">Resolved</p> <p style="text-align: center;">Resolved</p>

#	IA Findings/Recommendations:	Department Response (excerpted):	Implementation Status:
	<p>determine if inclusion in future contracts is appropriate. If so, contract deliverables should be written so that they are as specific as possible and measurable. This will aid in the contract monitoring process.</p> <p>1d) Barriers to the successful achievement of two of the contract deliverables exist and need to be addressed – transportation for Head Start participants to Audubon locations and funding for the nature facility at Parc des Familles. The Parish should evaluate the overall nature of this contract to determine if the increased return can be obtained from the annual contract amount or if the contract should be suspended until funding for the Nature Center is secured and available.</p>	<p>1d) The Administration will review all aspects of this contract to ensure the services provided are included in the language of the contract.</p>	<p>Resolved</p>
<p>2</p> <p><i>Two parts</i></p>	<p>2a) The Institute did not submit invoices in accordance with the terms of the contracts. Invoices should be submitted in accordance with the terms of the contract until such time that the contract language is changed. Internal Audit recommends the contract language be changed to require invoice submission to a timeframe that better matches the timing of successful completion of the contract deliverables. Consideration should be given to changing the frequency of invoice submission to quarterly, bi-annually, or annually.</p> <p>2b) The Parish did not consistently remit payments in accordance with the terms of the</p>	<p>2a) The Administration will review all aspects of this contract.</p> <p>2b) Payment was made timely.</p>	<p>Resolved</p> <p>Resolved</p>

#	IA Findings/Recommendations:	Department Response (excerpted):	Implementation Status:
	contracts. Payments should be remitted in accordance with the terms of the contract.		
<p data-bbox="212 342 275 367">3</p> <p data-bbox="212 448 275 513"><i>Two parts</i></p>	<p data-bbox="310 310 884 902">3a) Narrative reports and quarterly financial statements were not furnished by the Institute as per the terms of the CEA. The Institute should abide by the terms of the Cooperative Endeavor Agreements and submit narrative and quarterly financial reports to the Internal Auditor until such time that the contract language is changed. Current CEA contract templates call for the contracting organization to furnish narrative reports to the Internal Auditor quarterly, annually, or within 30 days of the event taking place. The Parish Attorney's Office should alter the contract language to specify that the contract monitor is to receive such reports. The Department of Internal Audit will include any necessary review of the reports as part of the annual risk-based audit plan.</p> <p data-bbox="310 951 884 1292">3b) The CEA's were not properly monitored by the Parish. A contract monitor should be designated and held responsible for monitoring contract deliverables. Payments to the Institute are included in the Department of Parks & Recreation budget. As such, Internal Audit suggests that someone within that Department is designated as the contract monitor unless it is determined that a person with a specific skill set is more appropriate.</p>	<p data-bbox="909 310 1562 724">3a) Adherence to all terms of the agreement is paramount to the success of any contracted program or service. Reports regarding services provided are critical to ensuring that the Parish receives the full benefit of public money spent and is essential to contract monitoring; therefore, this element will also be evaluated as part of our review connected with the findings of your earlier report. The Office of the Parish Attorney will also be consulted as to the necessity for amendment, if any, to any Section of the Code of Ordinances, including and not limited to Section 2-925.l(b)(2) iii, Jefferson Parish Code of Ordinances.</p> <p data-bbox="909 951 1562 1219">3b) In response to Internal Audit Report #2020-002, the Administration agreed that monitoring is a key function of prudent contract administration and has been working with the Department of Research and Budget to confect a draft set of policies and procedures for agreement monitoring including identifying or establishing positions prospectively, as agreement monitors.</p>	<p data-bbox="1686 342 1797 367">Resolved</p> <p data-bbox="1686 951 1797 976">Resolved</p>

Dollars at Risk = \$200,000

Internal Audit Report #2020-004
Cash-Free Initiative
Issued: June 15, 2020

#	IA Observations/Recommendations:	Department Response (excerpted):	Implementation Status:
1	Internal Audit recommends continuance of the Cash-Free Initiative. The Administration should work with each Department and set goal-dates for total transition.	The Administration will continue its' Cash-Free Initiative and agrees that it will continue to work with those Departments where the Cash-Free Initiative is appropriate through the use of cash receipt technologies to facilitate less cash receipt transactions.	In Process
2 <i>Two parts</i>	The Water Department currently has systems in place to transition to a cash-free environment. The Department should initiate the option to pay via Money Gram (MG) as soon as MG is thoroughly vetted and as soon as operationally practical. Additionally, a significant portion of the Terrytown payment center's collections is for other utility companies (not JP Water). Since other options such as MG now exists for utility payments, strong consideration should be given to close the Terrytown payment center and reallocate staff to different locations or departments. This may result in cost savings to the Parish.	The Administration will continue to work with the Water Department to increase the use and utility of Money Gram and other cash receipt technologies to further decrease the number of cash transactions. The Administration will continue to evaluate the usefulness and effectiveness of the Terrytown payment center to determine the best path moving forward.	Resolved Dollars at Risk = \$7,000,000 Savings = \$100,000

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
3	The Transit Director believes that the Department can transition to cash-less "in a two to three-year period based on the implementation of a proper smart card technology, as well as a lesser-used smart-phone technology." While Transit is currently nearly a 100% cash basis department and has some challenges to navigate to become cash-free, the transition appears to be feasible. The Administration should continue to work with the Transit Department to develop and implement the two to three-year plan.	The Administration will continue to work with the Transit Department to develop and implement a Cash-Free plan.	In Process Dollars at Risk = \$3,000,000
4	The Library System and Department of Parks & Recreation currently represent approximately 4% of total cash collected in the Parish. Both Directors are motivated and have represented that they are moving forward with the Cash-Free Initiative. The Administration should continue to work with the two departments to implement a cash-free environment fully.	The Administration will continue to work with the Library and the Parks and Recreation Departments to develop and implement a Cash-Free plan.	In Process Dollars at Risk = \$286,000 + \$168,000

Dollars at Risk = \$10,454,000

Savings = \$100,000

Internal Audit Report #2020-005
 Jefferson Transit – Money Count Room SOPS
 Issued: September 3, 2020

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
1	To support Internal Controls in place, including signage on the busses that the bus driver will not ask for or accept cash directly. (Fixed Route)	On August 17, 2020, Transit completed installation of signs (in English and Spanish) on all fare collection devices notifying riders that operators do not accept cash.	Fully Implemented
2	There are extraneous items on the counting areas, access to desk drawers, and trash cans. Given the volume, the Money Count Room should contain only items as necessary to count the money. The room should be free of areas where money can be stowed away and not included in the count. (Fixed Routes)	On August 5, 2020, Transit removed trash bins, cabinet doors, and drawers from both the Eastbank and Westbank money room locations.	Fully Implemented Dollars at Risk = \$3,000,000 (included in 2020-004)
3	Quarterly reviews should be conducted consistently to ensure proper reconciliation procedures are taking place. Reviews can be done electronically when in-person visits are not practical.	As of July 2020, all quarterly revenue reviews have been completed to date and turned over to the Audit Department.	Fully Implemented
4	Access to the Money Count rooms where the vaults are located should be restricted to only personnel that counts money. (Fixed Routes)	All keys have been reduced to one key per location. Biometrics readers were installed, and fingerprints of authorized personnel were recorded.	Fully Implemented
5	Correct Trapeze Reservation System Fares Collected Report so that Fare Amount Collected (what to expect) is correct. (MITS Routes)	As of August 4, 2020, Transit corrected the MITS trapeze reservation system report.	Fully Implemented

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
6	Formalize the reconciliation process similar to the Fixed Route reconciliation report. (MITS Routes)	On August 10, 2020, Transit formalized the reconciliation process for MITS to mirror that of fixed routes report.	Fully Implemented
7	Revise the Money Count Room SOP's based on suggestions contained within this report. Implement the revised SOP's. The ultimate responsibility for the SOP's remains with the Jefferson Parish Administration and the Department of Transit.	As of July 15, 2020, Transit revised the Money Room SOP's to reflect all suggestions made within the Report. Transit and its contractor understand that the ultimate responsibility in implementing all SOP's lies with them.	Fully Implemented
8	Continue efforts to move to a Cash-Free environment as called for by the Parish's Cash-Free Initiative. (See also IA Report 2020-004: Cash-Free Initiative: Update #2; 2018-009: Cash-Free Initiative: Update #1; 2017-005: Cash-Free Initiative)	The Administration continues to work with Transit, the Parish attorney, and other departments, to develop and implement a Cash-Free plan.	In Process

Dollars at Risk = \$3,000,000

included in 2020-004

Internal Audit Report #2020-006
 Head Start Operations Review
 Issued: On Going

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
1	Explore opportunities to partner with the Jefferson Parish School System to provide services within the school buildings.	This was a Consulting Engagement requested by the Parish Administration. Objectives were set, and the scope was proposed and agreed upon by the Administration. Strategy scenarios were formulated as a result of brainstorming sessions held between Internal Audit and program leadership, based upon data provided by Internal Audit. Since this was not an Audit, results were documented as "Strategy Scenarios" versus "Recommendations." A formal response is not required by the Parish.	In Process Savings = \$173,677
2	Consider tracking costs by location so that each location's financial viability can be evaluated. Specific tracking can help identify any adjustments that need to be made at particular locations to ensure prudent fiscal management.	See #1 response.	In Process
3	Consider increasing the Teacher to Student Ratio from two Teachers to every fifteen Students (2:15) to 2:20, or otherwise to an accepted ratio as per 45 CFR § 1302.21(b). The highest acceptable ratio will aid in increasing revenues, thereby increasing the Food Program's financial self-sufficiency.	See #1 response.	In Process Revenue Generation = \$232,940
4	Designate a contract monitor for the CEA with Grand Isle/Lafitte and collect documents and narratives required by the contract. A position with a relevant skillset should monitor the contract and verify that specific and measurable	See #1 response.	In Process Dollars at Risk = \$238,662

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
	contract deliverables were or are being met. That same position should also review the contractor's pay request and initiate the Receipt of Goods/Payment Processing. The contract monitor should adhere to the Parish's contract monitoring policy.		
5	Reexamine and renegotiate contracts with partner agencies to reduce costs. The process should follow all applicable Procurement laws.	See #1 response.	In Process Savings = \$144,000
6	Explore opportunities to contract with more partner agencies and provide services within the school system if permitted by grant agreements. Staffing costs can be reduced by attrition or shifts to other positions with other open, necessary positions with Jefferson Parish.	See #1 response.	In Process
7	Consider the three cost savings examples and others that may have been gleaned from the data provided.	See #1 response.	In Process Savings = \$604,000
8	Examine the number of executive positions for the Head Start programs and determine if the structure is operating efficiently. Peer information indicates that the program is "top-heavy."	See #1 response.	In Process Savings = \$116,777
9	Re-evaluate the allocations to ensure that appropriate costing is allocated to each program. When re-evaluated, the allocation basis should be per the requirements outlined by the ECLKC and ensure that funding is appropriately maximized across programs.	See #1 response.	In Process

Savings, Revenue Generation, At Risk = \$1,510,056

Internal Audit Report #2020-007
 Follow Up – Public Works Warehouses Inventory
 Issued: February 10, 2021

#	IA Finding/Recommendation:	Department Response (excerpted):	Implementation Status:
1	Written policies and procedures have been drafted but not implemented. Written policies and procedures (P&P) should be implemented as planned. All affected employees should be trained so that P&P is appropriately followed. Employees should be monitored as to compliance with the P&P. The P&P should be periodically reviewed and revised, as necessary.	The Engineering Director approved the Public Works Warehouse Standard Operating Procedures ("SOP"), effective January 1, 2021, and training has been completed.	Fully Implemented
2	Two different systems are used to track inventory and maintain Parish financial data. The systems are not integrated, which creates the need for manual input and increases the likelihood of errors and data omissions. The Department should continue evaluating the need to implement an inventory software system that will interface with the Parish's Financial System to increase efficiencies in processes and increase the accuracy and validity of inventory data.	The Warehouse Division has been working with the IT Department, and has met twice since October 2020, to find compatible software that can: (i) track inventory electronically; (ii) implement barcoding; (iii) provide order alerts based upon review time, lead time, usage and safety stock; and (iv) interface with the current AS/400 Financial System.	In Process Dollars at Risk = \$8,300,000
3	A benchmark has not been set to establish a current level of accuracy for physical inventory counts. The Department should set goals for those who count inventory to achieve the 95% level of accuracy, as suggested by GAO.	The Warehouse Division has established a current level of accuracy and will use it as a benchmark to set goals to achieve and track our progress accordingly.	Fully Implemented
4	When taking physical inventory, aggregate levels are being calculated using a variation of a standard calculation. This calculation results in the overstatement of physical inventory. When taking physical inventory of aggregate, the Department of Engineering should adopt the full calculation suggested by Spike VM, using both the volume	On December 1, 2020, Public Works conducted a full inventory of each type of Parish aggregate using the formula from the Spike VM website, the results of which are available upon request.	Fully Implemented

#	IA Finding/Recommendation:	Department Response (excerpted):	Implementation Status:
	of the center prism and the cone's volume. An automated online calculator exists as of this report's writing, which would assist with the calculations. https://www.spikevm.com/calculators/excavation/volume-pile-yards.php The Department agreed to the adoption during the course of this follow-up audit. Other valid estimates could be used as well, such as the one suggested by Public N Engineers.	Public Works will continue to use this method on a regular basis to track inventory.	
5	The Jefferson Parish warehouses and stockyards have a significant amount of items that are obsolete, not needed, or infrequently used. A continued and increased emphasis needs to be placed on evaluating and determining what items can be surplused or disposed of safely. While holding items can provide quicker response time and decreased risk of shortages, a balance can be achieved to reduce cash flow need, reduce the risk of more inventory becoming obsolete, and minimize storage and administrative efforts to account for inventory.	Standard Operating Procedure 112 Surplus Asset and Inventory Processing details the process for handling obsolete and surplus items. Vouchers will be submitted throughout the year, and stock items will be reviewed for disposition in the first and third quarter of each calendar year.	In Process
6	The Department of Public Works as a whole has not implemented policies and procedures on a department-wide basis, thusly does not have sufficient inventory management controls. Not all Public Works inventory is maintained by the Warehouse Superintendent. A Parishwide system needs to be put in place to properly account for 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. IT is seeking to identify an adequate inventory system to interface with the AS400 or a new system that combines inventory and AS400 functions. See Response to Finding #2 above for additional information.	In Process

Dollars at Risk = \$8,300,000

ATTACHMENT C

2020 ANNUAL PLAN

GOALS

Performance Indicators call for a total of two follow-up engagements and two proposed new engagements for FY2020, along with an allowance for two more new or follow-up audit engagements to be added over the course of the year. The engagement focus areas may be adjusted as further or current information becomes available or as situations may otherwise dictate. An annual risk assessment and an annual report will also be issued during FY2020 as required by JP Ordinance. The Director will complete a minimum of forty hours of professional education during FY2020.

AUDIT PLAN

ANNUAL REPORTS		
#	DEPARTMENT	DESCRIPTION
1	Parishwide	2020 Annual Report
2	Parishwide	2021 Annual Risk Assessment/Audit Plan
2020 NEW ENGAGEMENTS		
#	DEPARTMENT	DESCRIPTION
1	Parishwide	CEA/IGA Contract Management
2	Audubon Nature Institute	CEA Evaluation
3	To be Determined	Allowance for Additional Engagement as Determined
4	To be Determined	Allowance for Additional Engagement as Determined
2020 FOLLOW UP ENGAGEMENT		
#	DEPARTMENT	DESCRIPTION
1	Public Works	Warehouses / Inventory: IA Report #2018-004
2	Various	Cash-Free Initiative: IA Reports #2017-005/2018-009
PROFESSIONAL TRAINING		
#	COURSE DESCRIPTION	HOURS
-	Institute of Internal Auditors, Gvt. Finance Officers Association, etc.	40

ATTACHMENT D

2020 YEAR-END STATUS REPORT

DEPARTMENT OF INTERNAL AUDIT STATUS REPORT AS OF DECEMBER 31, 2020

PERFORMANCE INDICATORS		2020 GOAL	2020 COMPLETED
A	Required Annual Reports	2	2
B	Total Number of New Engagements	4	3 @
C	Total Number of Follow Up Engagements	2	2
D	Percent of Audit Findings Accepted	90%	100%
E	Number of Professional Training Hours per Year	40	40.8

REQUIRED ANNUAL REPORTS				
#	DEPARTMENT	DESCRIPTION	STATUS	
1	Parishwide	2020 Annual Report	Final	
2	Parishwide	2021 Annual Risk Assessment/Work Plan	Final	
2020 NEW ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Parishwide	CEA/IGA Contract Management	5 / 5	Final
2	Audubon Nature Institute	CEA Evaluation	8 / 8	Final
3*	Transit	Fare Collections - Standard Operating Procedures	8 / 8	Final
4^	Head Start	Operations Review	TBD	Fieldwork/Draft
FOLLOW UP ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS	STATUS
1	Public Works	Warehouses / Inventory: IA Report #2018-004	6 / TBD	Response
2	Various	Cash-Free Initiative: IA Reports Update #2	4 / 4	Final
PROFESSIONAL TRAINING				
#	COURSE DESCRIPTION		PLANNED HOURS	STATUS
A	Institute of Internal Auditors courses		36	36
B	Governmental Accounting and Auditing Updates / COVID matters		1	1.8
C	Ethics for CPA's (required to maintain CPA certification)		3	3
TOTAL HOURS			<u>40</u>	<u>40.8</u>

* Transit: Fare Collections - Standard Operating Procedures was added to the Annual Work Plan via Resolution #135605 passed on April 8, 2020.

^ Head Start Operations Review was added to the Annual Work Plan via Resolution #136168 passed on August 5, 2020.

@ Refer to the email sent on Monday, December 7, 2020, regarding the anticipated completion date for the Head Start Operations Review.

ATTACHMENT E

INTERNAL AUDIT MONITORING STATUS OF PRIOR ENGAGEMENTS

Internal Audit
Implementation Tracking

IA Report #	Department	Finding #	Brief Description	Monitoring Status
2017-001	Risk Mgmt	1	Parish documents sent to personal email address.	Closed
2017-001	Risk Mgmt	2	Personal use of parish email.	Closed
2017-001	Risk Mgmt	3	Potentially harrassing material sent via parish email.	Closed
2017-002	Environ Affairs	1	Verify appropriateness of royalty payments received.	Closed
2017-002	Environ Affairs	2	Restructure future contractual relationships.	Closed
2017-002	Environ Affairs	3	Ensure vendor payments are received timely.	Closed
2017-002	Risk Mgmt	4	Establish tracking system for vendor insurance renewals.	Closed
2017-002	Environ Affairs	5	Obtain financials from vendor for monitoring purposes.	Closed
2017-003	Water	1	Formalize and enhance written policies and procedures	Open
2017-003	Water	2	Segregate duties for collection of drop box payments.	Closed
2017-003	Water	3	Evaluate security cameras and increase physical security of Terrytown.	Closed
2017-003	Water	4	Implement cash-free environment	Closed
2017-003	Water	5	Discontinue collecting payments for other (non-JP) utilities.	Closed
2017-004	Animal Shelter	1	Adoption fees should be charged as per Ordinance.	see 2019-008
2017-004	Animal Shelter	2	Redemptions fees should be charged as per Ordinance.	see 2019-008
2017-004	Animal Shelter	3	Physical controls of rabies tags should be enhanced.	see 2019-008
2017-004	Animal Shelter	4A	All deposits should be made in a timely fashion.	see 2019-008
2017-004	Animal Shelter	4B	Evaluate placement of security cameras.	see 2019-008
2017-004	Animal Shelter	4C	Formalize and enhance written policies and procedures	see 2019-008
2017-005	Animal Shelter	1	Cash-Free Initiative	Closed
2017-005	Environ Affairs	2	Cash-Free Initiative	Closed
2017-005	Library	3	Cash-Free Initiative	Follow up 2020
2017-005	Parks & Rec	4	Cash-Free Initiative	Follow up 2020
2017-005	Transit	5	Cash-Free Initiative	Follow up 2020
2017-005	Water	6	Cash-Free Initiative	Closed
2018-001	Sewerage	1	Maintain current version of Custodial Agreement.	Closed
2018-001	Sewerage	2	Replenish Petty Cash in accordance with policy.	Closed
2018-001	Sewerage	3	Maintain Petty Cash funds at approved limit.	Closed
2018-001	Sewerage	4	Utilized Petty Cash log.	Closed
2018-002	Undisclosed	-	Assumed by Inspector General	Closed
2018-003	Comm Dev	-	Determine collectibility of program income. Referred to PAO.	Closed
2018-004	PW Inventory	1	Formalize and enhance written policies and procedures	Closed
2018-004	PW Inventory	2	Implement inventory software system to interface with Parish system.	Follow up 2020
2018-004	PW Inventory	3	Perform "blind counts" on inventory versus specified amount.	Closed
2018-004	PW Inventory	4	Set accuracy goal for inventory counts.	Follow up 2020
2018-004	PW Inventory	5	Explore more sophisticated method to inventory aggregate (sand, dirt).	Closed
2018-004	PW Inventory	6	Better manage obsolete, stale, or stockpiled inventory items.	Follow up 2020
2018-004	PW Inventory	7	Account for PW inventory in all locations.	Follow up 2020
2018-004	PW Inventory	8	Evaluate security cameras and increase physical security of facilities.	Closed
2018-005	JeffCAP	1	Partner agencies to create and submit invoices	Closed
2018-005	JeffCAP	2	Partner agencies should be reimbursed versus paid in advance.	Closed

Internal Audit
Implementation Tracking

IA Report #	Department	Finding #	Brief Description	Monitoring Status
2018-005	JeffCAP	3	Partner agencies to submit quarterly narrative reports.	Closed
2018-006	Perform Arts Center	1A	Payments to SMGJ should be made timely.	Closed
2018-006	Perform Arts Center	1B	Contract terms should be labeled clearly and consistently.	Closed
2018-006	Perform Arts Center	2A	Reports should be collected as per Management Agreement.	Closed
2018-006	Perform Arts Center	2B	References within the management agreement should be valid.	Closed
2018-006	Perform Arts Center	3	Annual financial statements should be obtained per Agreement.	Closed
2018-006	Perform Arts Center	4A	SMGJ to submit monthly reports in a timely manner.	Closed
2018-006	Perform Arts Center	4B	The content of the monthly report should include facility usage and fees.	Closed
2018-006	Perform Arts Center	5A	Budgeted amounts should be scrutinized by parish.	Closed
2018-006	Perform Arts Center	5B	SMGJ to enhance internal controls for expense reimbursements.	Closed
2018-006	Perform Arts Center	6A	Facility fees due to parish should be paid timely.	Closed
2018-006	Perform Arts Center	6B	Develop a system to collect facility fees at time tickets are sold.	Closed
2018-006	Perform Arts Center	7A	Restructure CEA with Society to include usage at fixed amount.	See 2018-007 #2
2018-006	Perform Arts Center	7B	Enhance promotion and rental of facility.	Closed
2018-006	Perform Arts Center	7C	Review SMGJ staffing structure to determine if right-sized for contract.	Closed
2018-006	Perform Arts Center	7D	Review SMGJ budget regarding Travel and Meal expense.	Closed
2018-007	Perform Arts Society	1	Designate a person to monitor contract deliverables.	Closed
2018-007	Perform Arts Society	2	Restructure CEA with Society to include usage at fixed amount.	Closed
2018-007	Perform Arts Society	3	Finance to reimburse only for eligible amounts.	Closed
2018-007	Perform Arts Society	4	Obtain and review narratives and quarterly financial reports.	Closed
2018-008	9-1-1 Comm Dist	1	Code of Ordinance to be amended to designate appropriate chairperson.	Closed
2018-008	9-1-1 Comm Dist	2	Board meetings should be conducted quarterly; dates published.	Closed
2018-008	9-1-1 Comm Dist	3	Accounting to consistently remit fees to JPSO within 30 days of receipt.	Closed
2018-008	9-1-1 Comm Dist	4	Adjust rates upward in accordance with Ordinance, if lawful.	Open
2018-008	9-1-1 Comm Dist	5	Determine if service fees are being remitted from all providers.	Open
2018-008	9-1-1 Comm Dist	6	Restructure CEA to be consistent with all other Parish CEA's.	Open
2018-008	9-1-1 Comm Dist	7	Determine appropriate accounting for District fixed assets.	Closed
2018-009	Animal Shelter	1	Cash-Free Initiative	Closed
2018-009	Environ Affairs	2	Cash-Free Initiative	Closed
2018-009	Library	3	Cash-Free Initiative	Follow up 2020
2018-009	Parks & Rec	4	Cash-Free Initiative	Follow up 2020
2018-009	Water	5	Cash-Free Initiative	Closed
2019-002	Correctional Healthcare	1	Monitoring reports to be submitted monthly.	Closed
2019-002	Correctional Healthcare	2	Financial statements to be submitted annually.	Closed
2019-002	Correctional Healthcare	3	Vendor payments to be made after services are provided.	Closed
2019-003	Head Start Food Program	1	Increase Teacher to Student ratio to 2:20.	Closed
2019-003	Head Start Food Program	2	Right-size staffing through attrition and revise food menu.	Closed
2019-003	Head Start Food Program	3	Cap food costs to required 50% of revenue as per USDA.	Closed
2019-004	JP Petty Cash	1	Update P&P and reinforce with applicable departments.	Closed
2019-004	JP Petty Cash	2	Review petty cash replenishments to determine true need.	Closed
2019-004	JP Petty Cash	3	Total funds were not intact for two Petty Cash funds sampled.	Closed

Internal Audit
Implementation Tracking

IA Report #	Department	Finding #	Brief Description	Monitoring Status
2019-005	Parks & Rec Cost of Ops	1	Develop Master Plan.	Open
2019-005	Parks & Rec Cost of Ops	2	Review locations for consolidation and expansion at other sites.	Open
2019-005	Parks & Rec Cost of Ops	3	Conduct surveys of public needs and interests.	Open
2019-005	Parks & Rec Cost of Ops	4	Expand outreach efforts to citizens.	Open
2019-005	Parks & Rec Cost of Ops	5	More effectively track participation and utilization data.	Open
2019-005	Parks & Rec Cost of Ops	6	Devise a means to track costs by program or location as appropriate.	Open
2019-005	Parks & Rec Cost of Ops	7	Institute benchmarking against like peers.	Open
2019-005	Parks & Rec Cost of Ops	8	Become active member in National Parks and Recreation Association.	Closed
2019-005	Parks & Rec Cost of Ops	9	Take measures to attain accreditation by CAPRA.	Open
2019-006	HUD Disaster Recovery	1A	Implement recommendations made by HUD.	Closed
2019-006	HUD Disaster Recovery	1B	Institute quarterly dashboard report to enhance communication.	Closed
2019-006	HUD Disaster Recovery	2	Update CDBG-DR Policies and Procedures manual.	Closed
2019-006	HUD Disaster Recovery	3	Respond to HUD monitoring reports timely.	Closed
2019-006	HUD Disaster Recovery	4	Ensure Disaster Relief website is accurate and comprehensive.	Closed
2019-007	PMZ - Towed Vehicles	1	Department reports should be retained and subject to retention policy.	Closed
2019-007	PMZ - Towed Vehicles	2	Obtain both daily and monthly monitoring reports as required.	Closed
2019-007	PMZ - Towed Vehicles	3	Collect vendor payments in accordance with contract.	Closed
2019-007	PMZ - Towed Vehicles	4	Implement a policy to remit deposits timely.	Closed
2019-007	PMZ - Towed Vehicles	5	Indicate service month and year on information sent to Accounting.	Closed
2019-007	PMZ - Towed Vehicles	6	Customize CERVIS to track all violations and enforcement orders.	Open
2019-007	PMZ - Towed Vehicles	7	Require vendor to maintain database of all towed vehicles.	Closed
2019-007	PMZ - Towed Vehicles	8	Procure contracts via RFP versus Public Bid process.	Closed
2019-007	PMZ - Towed Vehicles	9	Evaluate proposed revenue on weighted average of est. quantities.	Closed
2019-007	PMZ - Towed Vehicles	10	Start procurement process upon issuance of report.	Closed
2019-008	Animal Shelter FollowUp	1	Written P&P should be formalized and organized logically.	Open
2019-008	Animal Shelter FollowUp	2A	Funds collected should be reconciled on a daily basis.	Open
2019-008	Animal Shelter FollowUp	2B	Update P&P to exclude references to cash as a form of payment.	Closed
2019-008	Animal Shelter FollowUp	3A	Work with MIS to manage software user roles.	Closed
2019-008	Animal Shelter FollowUp	3B	Work with MIS to evaluate security of existing PetPoint software.	Closed
2019-008	Animal Shelter FollowUp	4	Consult with the Dept of Security to ensure adequate surveillance equip.	Closed
2019-008	Animal Shelter FollowUp	5A	Adoption fees should be charged as per Ordinance.	Closed
2019-008	Animal Shelter FollowUp	5B	Policies and procedures to include adoptions in inventory module.	Closed
2019-008	Animal Shelter FollowUp	6	Redemptions fees should be charged as per Ordinance.	Closed
2019-008	Animal Shelter FollowUp	7A	Tags tracked should be designated by fee type.	Open
2019-008	Animal Shelter FollowUp	7B	Control physical distribution of rabies tags.	Closed
2019-008	Animal Shelter FollowUp	8A	Monitor operations of JSPCA.	Closed
2019-008	Animal Shelter FollowUp	8B	Determine viability of apportionment of rabies fees with JSPCA.	Open
2019-008	Animal Shelter FollowUp	8C	Conduct timestudy to validate 50/50 allocation of JSPCA payroll split.	Open