

Internal Audit Report #2022-001

2022 Annual Report

Release Date: March 7, 2022



Tara Hazelbaker, CPA, CIA

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 engagements. 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 2021 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

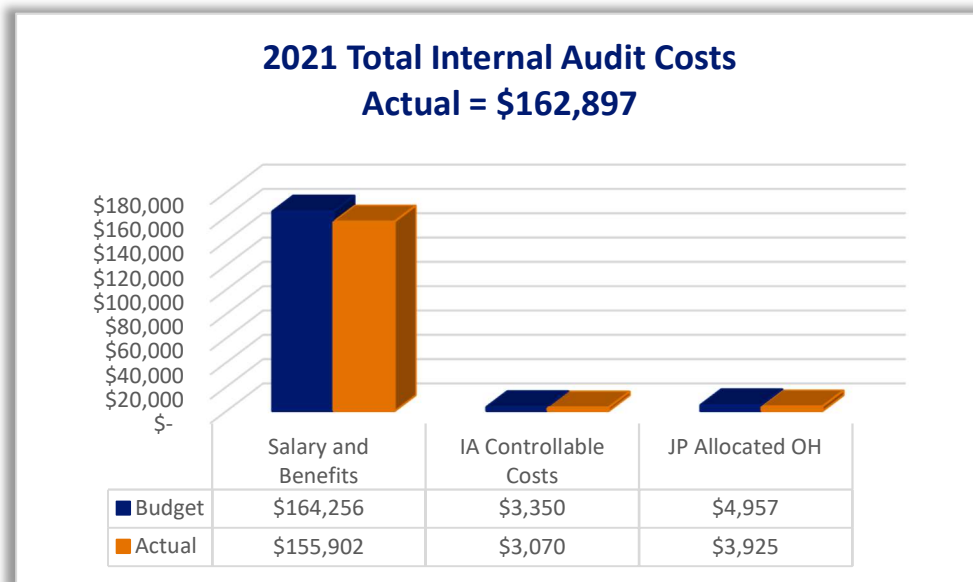
The Department of Internal Audit comprises one (1) full-time position, the director. As per Ordinance, the director prepares an Annual Plan (as outlined later in this report) approved by the parish council. The status of completing such a plan is communicated to the council, parish president, and the office of inspector general via a quarterly report.² In addition, 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

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

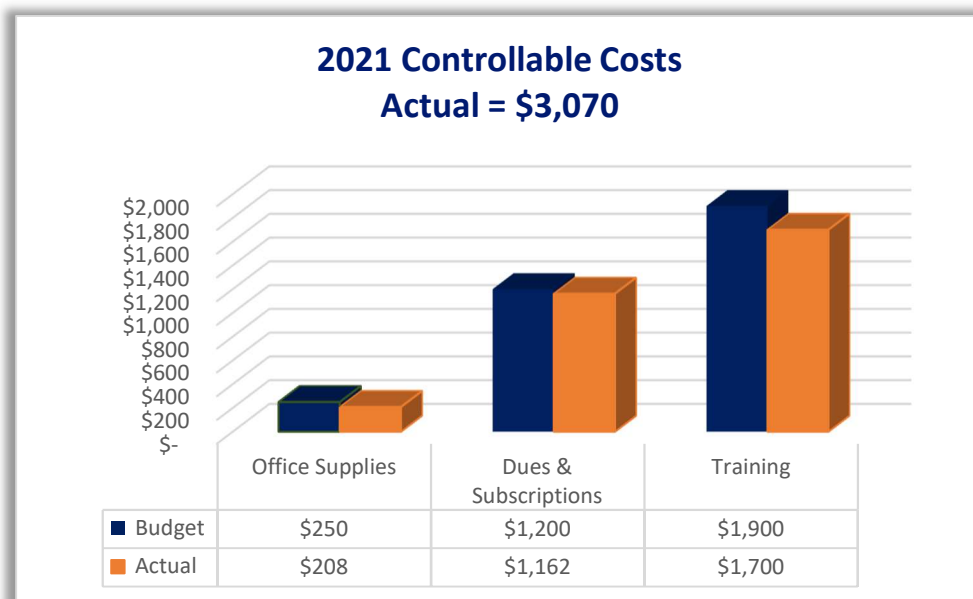
² JP Code of Ordinances, Sec. 2-162.3(d) – See Attachment D

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

The Department of Internal Audit operated on a total budget of \$172,563 in 2021, with \$162,897 of actual expenditures. 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 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, eighty-eight percent (1.88%) of actual expenditures for the fiscal year 2021.



1.88% 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 2021 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	1	1
Prior Year Engagements Carried Over	2	2
Percent of Audit Recommendations Accepted	90%	94%
Number of Professional Training Hours per Year	40	41

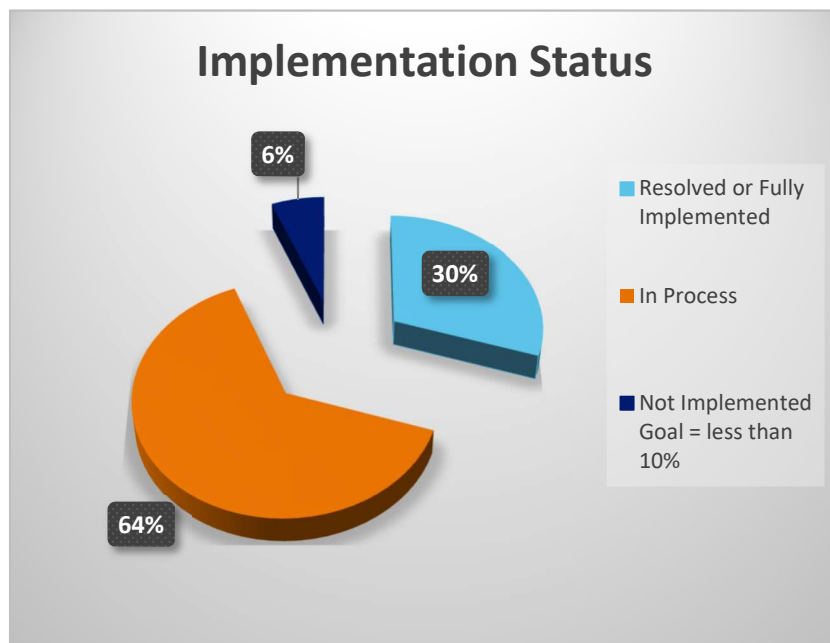
Internal Audit met set performance indicators for the Fiscal Year 2021. One engagement on the Annual Plan was outstanding as of December 31, 2021, due to its complexity. Such engagement is slated for release during the second quarter of 2022. This exception was anticipated.

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, 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 Resolved or Fully Implemented, In Process, or Not Implemented. Fifty (50) findings were issued during the fiscal year 2021. Ninety-four percent (94%) have either been Resolved, Fully Implemented, or are In Process of being implemented.⁴ This rate is within the acceptance goal of ninety percent (90%).

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

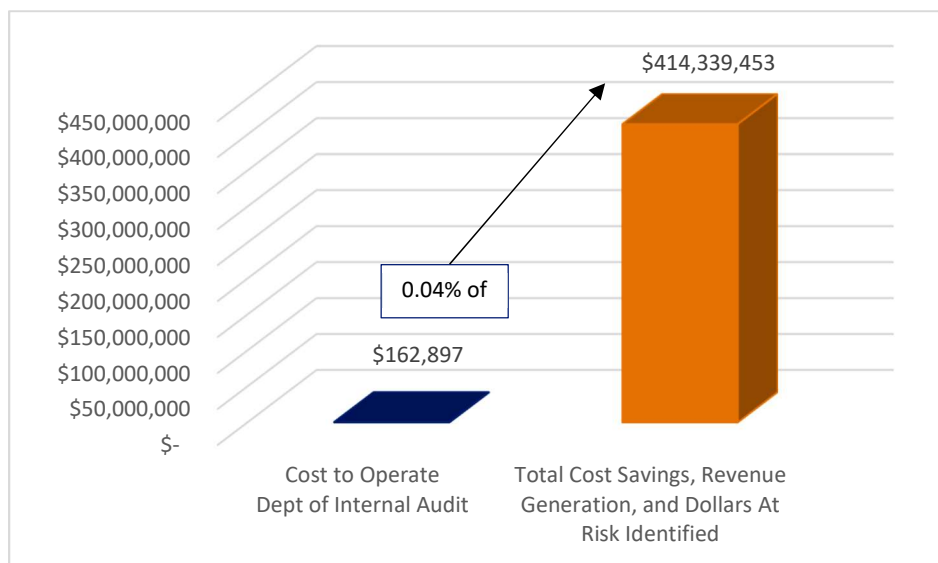


⁴ See Attachment B for details.

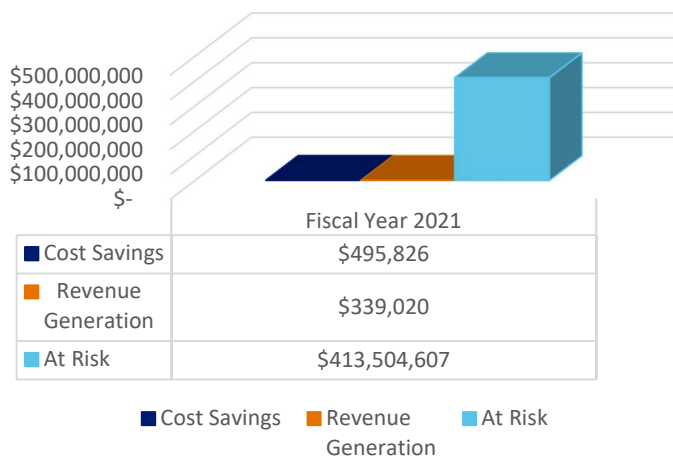
Internal Audit also monitors the implementation status of finding and recommendations or strategy scenarios issued in prior year reports. One hundred sixty-one (161) findings were issued during six months of the fiscal year 2017 and all of the fiscal years 2018, 2019, and 2020. Twenty-one (21) were or will be monitored via follow-up audits, twenty-seven (27) findings are "open" or yet to be implemented, one hundred thirteen (113) 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 2021 equated to point zero-four percent (0.04%) of total cost savings, revenue generation, and dollars at risk identified in the engagements.



Total Cost Savings, Revenue Generation, and Dollars At Risk Identified



Many of the engagements also resulted in enhancements in internal controls and increased efficiencies and compliance. However, the value gained cannot be easily quantified and is 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:

- ❖ Monitor 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 #2021-001 is the Annual Report issued in 2021 and not included on the following pages.

JUNE 16, 2021

BACKGROUND⁶

The mission of the Commissioners of the Twenty-Fourth Judicial District Court (Court Commissioners) in conjunction with the Court itself is to provide access to justice, to meet all responsibilities in a timely and expeditious manner, to provide equality, fairness, and integrity in their proceedings, to maintain judicial independence and accountability, and to reach a fair and just result by adherence to the procedural and substantive law, thereby instilling trust and confidence in the public. Also, a critical area in the Commissioner's budget is the Collections Functions. The Collections Function collects over \$2 million a year for various departments in the Parish and restitution to victims of crimes in the Parish of Jefferson.

The Court Commissioners have jurisdiction over certain civil matters (Domestic and Family Law) and criminal matters in the Twenty-Fourth Judicial District Court. Their powers are granted pursuant to LSA R.S. 13:717 (see attachment B). The offices of Court Commissioners were created to assist with the case workload of the Twenty-Fourth Judicial District Court.

OBJECTIVES

The objectives of this review were to:

- 1) Obtain a general understanding of revenue streams for the Court Commissioners.
- 2) Quantify and characterize the Court Commissioners' costs (e.g., Salaries, supplies, professional, other).
- 3) Document the history of the support to the Court Commissioners from Jefferson Parish and convey any key observations.
- 4) Document any other observations regarding revenues and expenses of the Court Commissioners.

During this review, Internal Audit added an objective to:

- 5) Further explore the function and cost of the collections function within the goals of the Court Commissioners.

SUMMARY

Internal Audit encourages the Jefferson Parish Department of Budget to continue working in concert with the Court Commissioners to achieve the cost savings and revenue-enhancing recommendations as outlined in this report. Successful implementation of these recommendations, in whole or in part, may minimize the reliance on revenue sources other than those generated by the Court Commissioners, namely on the Parish's General Fund.

STATUS OF SUGGESTIONS

Five (5) recommendations were made as a result of this review. One (1) was Resolved, and three (3) are In Process of being implemented. One (1) was Not Implemented; the Court Commissioners' position is that they did not have the authority to do so. See Attachment B for more details.

⁶ 2021 Budget for Fund 22190: 24th Court Commissioners

#2021-003: ALARIO CENTER REVIEW

JULY 30, 2021

BACKGROUND

The Alario Center (the Center), located at 2000 Segnette Boulevard in Westwego, opened its doors in the spring of 1999 and is designated to be a multi-purpose facility and sports center. The Center is a joint venture between the State of Louisiana, Jefferson Parish, and Louisiana Stadium and Exposition District (LSED).

The 2,000-seat Main Arena, also known as "Hall A," is approximately 8,000 square feet and plays host to events from basketball and boxing to consumer shows and graduations. "Hall B" adds 22,000 square feet of space, while "Hall C" adds an additional 19,000 square feet of exhibit space to the Alario Center. The Center also includes meeting rooms, a board room, and a sizeable lobby. The total approximate area within the Center is 58,000 square feet.

Segnette Field, located on the grounds of the Alario Center, is part of the Bayou Segnette Sports Complex. The field opened on May 3, 2002. This venue for baseball features grandstand seating for 650, a professional sound system, Scoreboard, and AAA-quality field lights. In February 2003, Segnette Field became the new home for Loyola University Baseball, the ballpark's first permanent home team.

OBJECTIVES

The objectives of this review were to:

- 1) Obtain a general understanding of revenue streams for the Alario Center.
- 2) Quantify and characterize the costs of the Alario Center (e.g., Salaries, supplies, professional, other).
- 3) Document the history of the support to the Alario Center from Jefferson Parish and express any key observations.
- 4) Document any other observations regarding revenues and expenses of the Alario Center.

SUMMARY

Internal Audit encourages the Alario Center to continue working in concert with the Department of Parks & Recreation and Department of Budget to achieve the cost savings and revenue-enhancing recommendations as outlined in the report. In whole or in part, successful implementation of these recommendations may minimize the reliance on the Parish's General Fund.

STATUS OF SUGGESTIONS

Twelve (12) recommendations were made as a result of this engagement. Three (3) have been Resolved or Fully Implemented, and seven (7) are In the Process of being implemented. Two (2) were Not Implemented; the Center's position is that they do not have the authority to do so. See Attachment B for more details.

#2021-004: GRANT MANAGEMENT PERFORMANCE

OCTOBER 5, 2021

BACKGROUND

Jefferson Parish (the Parish) receives grant funding for various purposes such as affordable housing, early childhood education, workforce development, senior services, transportation, and homeland security. The Parish benefited from over \$60 million in federal award funding during 2018 and 2019, increasing to \$99 million in 2020 due to the COVID-19 pandemic⁷.

Jefferson Parish receives a significant amount of federal grant funding. Effective and efficient administration of grant funding is of paramount importance to ensure the Parish can retain (does not have to give back) the funding received and remain eligible for future funding. This Audit focused on effective Parishwide grant management and administration.

OBJECTIVES

The objective of this performance audit was to evaluate Parishwide grant management and administration to determine its effectiveness for fiscal years 2018, 2019, and 2020.

SUMMARY

Grant management is decentralized throughout the Parish with individual Departments who identify and secure their grants and manage such grants until grant closeout or renewal. While decentralization may be effective and necessary due to the varied service programs, there is an opportunity to strengthen the grant management processes.

A Parishwide grants policy should be put in place, along with a grants committee to help solidify and strengthen the grants management process and procedures. Additionally, a grants manager should be formally identified at the onset of each grant period. Finally, written policies and procedures specific to each Department and grant award should be developed and maintained. The Parish can benefit from a more proactive approach to grant management related to grant identification and attainment.

STATUS OF SUGGESTIONS

Five (5) recommendations were made as a result of this review. One (1) has been Resolved, and four(4) are In Process as of the timing of this report. See Attachment B for more details.

⁷ The COVID-19 pandemic is an ongoing pandemic of coronavirus disease 2019 caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2). It was first identified in December 2019 in Wuhan, China. The World Health Organization declared the outbreak a Public Health Emergency of International Concern in January 2020 and a pandemic in March 2020. – Wikipedia as of January 21, 2021.

NOVEMBER 17, 2021

BACKGROUND

Jefferson Parish has 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 citizens of the Parish will benefit.

On May 29, 2020, Internal Audit released a report that included five (5) findings and recommendations regarding Parishwide CEA and IGA Contract Management. The amount of contract obligations for CEAs decreased from \$313,579,034 as of January 31, 2020, to \$311,464,487 as of June 30, 2021 (the two periods under review).

OBJECTIVES

This Audit's objectives were to follow up on the Findings and Recommendations documented via Internal Audit Report 2020-002: Cooperative Endeavor and Intergovernmental Agreements Contract Management.

SUMMARY

Since the last Audit, the Parish has taken action to address recommendations regarding the management of Cooperative Endeavor and Intergovernmental Agreements. Policy and Procedures were developed and implemented. Contract Administrators are now designated for each new contract, and revised templates were placed into effect and posted on the Parish Intranet for use. In addition, The Parish is in the process of implementing a training tool to bolster knowledge about the procedures in place

There are, however, still opportunities for improvement in the creation and monitoring of such contractual agreements. First, contract deliverables could be enhanced in many cases to include clear, specific, and measurable verbiage. Second, a particular person needs to be designated to monitor contracts placed in service before implementing the Contract Administration Policy and Procedures. Finally, amendments need to be made to the Code of Ordinances to specify that the Contract Administrator should review and approve contractor budgets, and agreements in place should be conformed consistently within templates when applicable.

STATUS OF SUGGESTIONS

Five (5) new suggestions were made because of this follow-up review; seven (7) suggestions were evaluated related to the original report issued, for a total of twelve suggestions. As a result, ten (10) suggestions have been Implemented, while the remaining two (2) are In Process of being implemented. See Attachment B for more details.

ONGOING

BACKGROUND

The Workforce Innovation and Opportunity Act⁸ (WIOA) was signed on July 22, 2014. WIOA is designed to help job seekers access employment, education, training, and support services to succeed in the labor market and match employers with the skilled workers they need to compete in the global economy.

WIOA brings together, in strategic coordination, the core programs of Federal investment in skill development. One such program provides employment and training services for adults, dislocated workers, youth, and Wagner-Peyser⁹ employment services. It is administered by the U.S. Department of Labor (USDOL) through formula grants¹⁰ to states.

The Governor of the State of Louisiana receives formula grant funds from the USDOL. He has authorized the Louisiana Workforce Commission (LWC), Office of Workforce Development, to award and oversee allocations. As a recipient of federal funds, LWC is required to monitor sub-recipients of the WIOA grant funds and is required to perform on-site reviews of each.

During December 2019 and January 2020, LWC conducted fieldwork to monitor the fiscal year from July 1, 2018, to June 30, 2019. The exit conference (signifying the end of fieldwork) was on January 16, 2020, when a draft report containing twenty-seven (27) findings and eleven (11) areas of concern was presented to representatives of Jefferson Parish (Workforce Development Board and Workforce Connections). Five (5) of the findings resulted in a potential payback of grant funds totaling \$970,312.26 plus an undetermined amount.

OBJECTIVES

The Objectives of this engagement were to:

- 1) Obtain a general understanding of the operations and organizational structure of the Workforce Development Board.
- 2) Determine and document efforts made by the WDB to resolve each finding and area of concern contained within the LWC Monitoring Report for Program Year July 1, 2018, to June 30, 2019 (issued May 31, 2020).
- 3) Document any other observations regarding the operations and structure of the Workforce Development Board and its partners.

⁸ <https://www.dol.gov/agencies/eta/wioa/about>

⁹ The Wagner-Peyser Act of 1933 established a nationwide system of public employment offices, known as the Employment Service. The Employment Service seeks to improve the functioning of the nation's labor markets by bringing together individuals seeking employment with employers seeking workers. (www.dol.gov/agencies/eta/performance/results/wagner-peyser)

¹⁰ A formula grant is a type of mandatory grant that is awarded based on statistical criteria for specific types of work. The authorizing legislation and regulations define these statistical criteria and the amount of funds to be distributed. So, the term "formula" refers to the way the grant funding is allocated to recipients. (grantsgovprod.wordpress.com/2016/07/13/what-is-a-formula-grant/)

SUMMARY

This report results from a Consulting Engagement requested by the Parish Administration. Objectives were set, and the administration proposed and agreed upon the scope.

Recommendations provided in the Other Internal Audit Recommendations were formulated as a result of brainstorming sessions held between Internal Audit and program leadership, based upon data provided by Internal Audit.

STATUS OF SUGGESTIONS

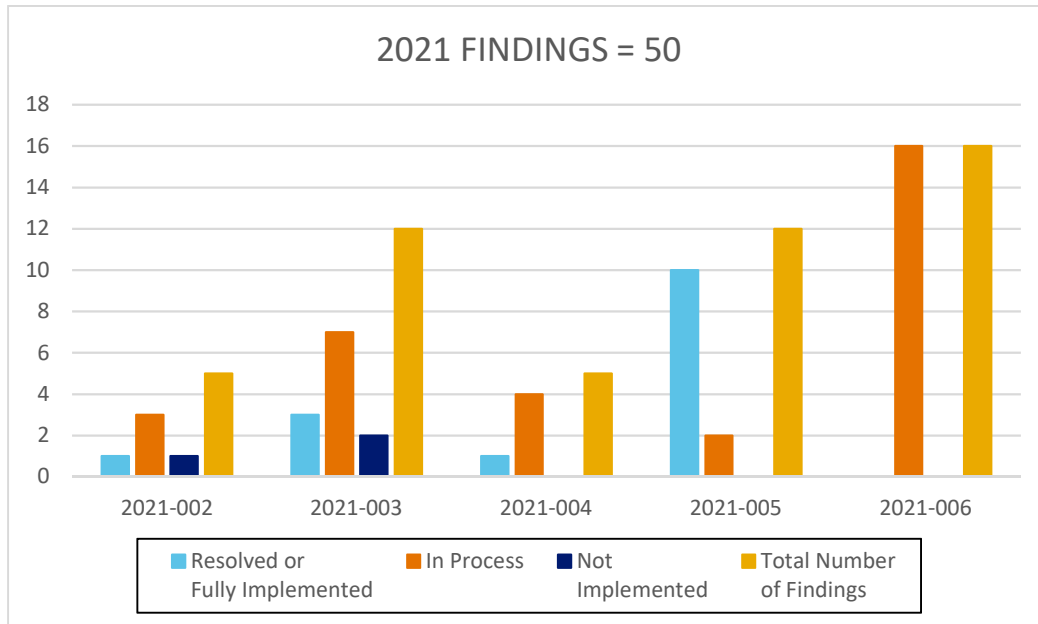
This engagement is ongoing as of the timing of this report. Sixteen (16) suggestions have been drafted to date; however, the final report has not yet been released. Therefore, for purposes of this report, the suggestions have been characterized as "In Process." In addition, a corresponding "Cost Savings" and "Dollars at Risk" have been calculated. See Attachments A and B for more details.

****** END REPORT ******



ATTACHMENT A

IMPLEMENTATION STATUS OF 2021 REPORTS

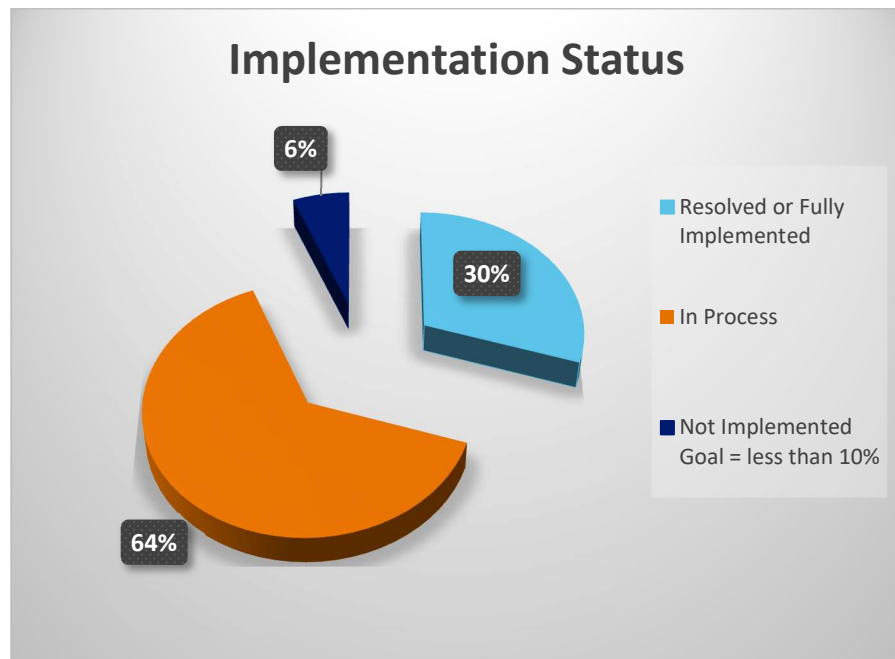


2021 RECOMMENDATIONS QUANTIFIED = \$414,339,453 + AN UNDETERMINED AMOUNT				
Report #	Cost Savings	Revenue Generation	Dollars At Risk	Total
2021-002	\$128,220	\$194,123	-	\$322,343
2021-003	\$51,834	\$144,897	-	\$196,731
2021-004	-	-	\$99,031,964	\$99,031,964
2021-005	-	-	\$311,464,487	\$311,464,487
2021-006	\$315,772	-	\$3,008,156	\$3,323,928
TOTAL	\$495,826	\$339,020	\$413,504,607	\$414,339,453

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
2021-002	1	3	1	5
2021-003	3	7	2	12
2021-004	1	4	0	5
2021-005	10	2	0	12
2021-006	0	16	0	16
TOTAL	15	32	3	50
Percent to Total	30%	64%	6%	100%



Internal Audit Report #2021-002
24TH COURT COMMISSIONERS
Issued: JUNE 16, 2021

#	IA Observation/Recommendation:	Department Response (excerpted):	Implementation Status:
1	The Court Commissioners have been working to identify areas where fee increases are warranted while maintaining a fair and just fee structure. Internal Audit recommends a continued review of the current fee structure to determine any appropriate and lawful fee increases.	The Court agrees to continue to review court fee structures for appropriate and lawful fee adjustments.	Not Implemented
2	To bring expenses in line with revenues while still maintaining the integrity of the function, Internal Audit recommends the Court Commissioners review the staffing structure to determine if any efficiencies can be gained or positions can be reassigned given current technology in place and current caseloads.	The Court agrees that staffing structure and assignments are regularly reviewed, and technology is frequently updated to increase efficiency. The Court assesses effectiveness and productivity within the Commissioner department annually pursuant to LSA R.S. 13:717(H).	In Process
3	Internal Audit recommends that the Departments of Budget and Accounting continue to work in concert with the Court Commissioners to more accurately estimate or otherwise adjust the General Fund transfer to only what is needed. The transfer should continue to be per the Louisiana Local Government Budget Act.	The Court agrees to continue to work closely with the Departments of Budget and Accounting to determine an accurate estimate of needs at the close of the fiscal period to minimize impact on the General Fund while remaining in compliance with the Local Government Budget Act.	In Process Savings =\$128,220

#	IA Observation/Recommendation:	Department Response (excerpted):	Implementation Status:
4	Internal Audit recommends that a specific focus be placed on the Collections Function staffing to determine if it is right-sized given current and projected future revenue collections.	The Court agrees that a focus on staffing of the Collections Department is prudent. The Court emphasizes that the organized, accountable, and thorough collection of lawfully imposed court costs, fines, and fees is essential to the administration of criminal justice. Further, the Court suggests that the Collections function should be returned to the Jefferson Parish Sheriff's Office.	In Process
5	All amounts collected are remitted to the various departments, organizations, and people. In other words, a fee is not withheld/charged before disbursements are made to the appropriate party. A portion of the cost of this service provided could be recaptured if a fee were charged. The Court Commissioners should explore this option if it is legally viable.	All amounts collected by the Court Commissioners (Collections Department or Function) are for sums certain and authorized by one or more of several Louisiana statutes. The Court has no authority to add a fee to amounts collected, nor does the Court have authority to withhold any portion of the funds collected to defray the costs of collections.	Resolved Revenue Generation = \$194,123

Savings = \$128,220

Revenue Generation = \$194,123

Internal Audit Report #2021-003
Alario Center Review
Issued: July 30, 2021

#	IA Findings/Recommendations:	Department Response (excerpted):	Implementation Status:
1	Internal Audit recommends that continued focus be placed on invoicing to include amounts for reimbursement of expenses incurred solely for the respective event. An initially estimated invoice and a final invoice should continue to be utilized. As much if not all temporary labor, security, linens, etc., should be recaptured for each event held.	The Alario Center will continue to provide an initial estimated invoice followed by final invoices, including any additional charges incurred during an event.	Resolved Revenue Generation = \$25,231
2	Internal Audit also recommends that accounts used for temporary labor for events (Support Personnel, Security Guards, and Linens) only include such event-related expenses so that management can more easily track costs for reimbursement. Also, Internal Audit advises that the total amount invoiced/received be recorded as revenue versus recorded as an expense offset.	Effective May 2021, amounts invoiced and received have been recorded as revenue, without reduction for associated expenses. Further, accounts used for "temporary labor (Support Personnel, Security Guards, and Linens)" only include such event-related expenses to facilitate tracking costs for reimbursement.	Resolved
3	Internal Audit recommends the Alario Center review the fee structure to determine if an increase is warranted. As part of the review, consideration should be given to adding a provision for a fee reduction for "last minute" bookings. Note: During this review, management increased fees effective May 17, 2021.	The Alario Center increased rental fees effective May 17, 2021. The Alario Center and the Parish Attorney's Office will consider the rental fee structure to determine the legality and appropriateness of rental fee reductions, including "last minute" availability fee reductions.	Resolved Revenue Generation = \$53,125

#	IA Findings/Recommendations:	Department Response (excerpted):	Implementation Status:
4	Internal Audit recommends that an increased focus be placed on marketing facility use internally (to Jefferson Parish departments) as well as to local associations such as JEDCO and Jefferson Chamber. Internal functions from grant-funded or millage-funded departments can help increase revenues for Alario and potentially decrease efforts by other departments to secure a venue.	The Alario Center will coordinate with the Public Information Office to provide broader outreach to civic and community organizations and access to information relative to meeting room rate schedules. The Alario Center will continue to market the facility internally.	In Process Revenue Generation = \$26,255
5	Internal Audit recommends that arrangements to waive fees be avoided, particularly when the Alario Center is experiencing financial statement net losses. Additionally, should it be determined that the Parish receives a benefit from the event for which fees are waived, then consideration should be given for the need for a Cooperative Endeavor Agreement between the event holder and the Parish.	The Alario Center and the Parish Attorney's Office will consider the legality and appropriateness of fee waivers for rentals, including the need for Cooperative Endeavor Agreements.	In Process Revenue Generation = \$10,286
6	Internal Audit recommends reviewing the Omega contract to determine if restructuring is appropriate so that Alario receives a commission from Omega sales gained through events occurring at the Alario Center.	Omega Production Resource occupies space in the Alario Center as a tenant. It is not under contract with the Alario Center to provide production and system design services and does not serve as the exclusive vendor to provide such services at the Alario Center.	Not Implemented Revenue Generation = Undetermined

#	IA Observation/Recommendation:	Department Response (excerpted):	Implementation Status:
7	Internal Audit recommends working with the state to review the Riverboat Admission fees allocation to determine and effect an increase, if legally possible, to assist the Alario Center with the rise in costs.	Louisiana Revised Statute 27:93(A)(4) mandates that admission fees in Jefferson Parish be limited to six percent of the weekly net gaming proceeds of any riverboat and that the first \$200,000 be allocated for operations of the Alario Center. The remainder of fees collected is statutorily dedicated therein and divided in varying percentages among five different political subdivisions in Jefferson Parish. Increasing one percentage requires reduction of another, requiring coordination and cooperation between the state and each of those political subdivisions.	Not Implemented Revenue Generation = \$30,000
8	Internal Audit recommends the Department of Accounting review the characterization of the Riverboat Admission fee as "Charges for Services" and make any reclassification or recharacterization as deemed necessary.	The Accounting Department will review the characterization and classification of the Riverboat Admission fee and make any reclassification or recharacterization as necessary.	In Process
9	Internal Audit recommends that employee salaries and benefits be paid from the fund or department for which they are working.	We continue to monitor the ongoing financial status of the Alario Center and the assignment of its personnel.	In Process
10	Internal Audit recommends that prorations be reviewed to determine if the increase in Indirect Costs, namely the Law Department, to the Alario Center from 2018 to 2019 is appropriate and warranted.	This method of Cost Allocation is in accordance with generally Accepted Accounting Principles as recognized by the Governmental Accounting Standards Board and is widely used in Governmental entities. Notwithstanding its general acceptance as an effective indirect cost allocation utility and in accord with our history in the use of this method of allocating indirect costs, we will continue to work closely with the vendor contracted to determine the allocations.	In Process Savings = \$51,834

#	IA Observation/Recommendation:	Department Response (excerpted):	Implementation Status:
11	Internal Audit recommends that the General Fund transfer only what is needed. The transfer should continue to be per the Louisiana Local Government Budget Act.	All cited Departments will work cooperatively to continue to provide accurate, considered, and appropriate funding to the Alario Center, understanding and contemplating the information available at the point of funding determinations.	In Process
12	Internal Audit recommends an evaluation be made regarding the appropriateness of Parks & Recreation millage funds supporting Alario Center operations and the financial and operational benefits of transferring the Alario Center operations under the Department of Parks & Recreation. Considerations should be given to shared staffing arrangements or the establishment of a labor pool.	The financial and operational benefits and detriments, if any, of transferring the Alario Center operations to Recreation will be considered and evaluated, including the appropriateness of the use of Recreation millage funds.	In Process

Revenue Generation = \$144,897

Savings = \$51,834

Internal Audit Report #2021-004
Grant Management Performance
Issued: October 5, 2021

#	IA Observations/Recommendations:	Department Response (excerpted):	Implementation Status:
1	Internal Audit recommends that a Parishwide grants policy be put in place and that all applicable Departments are advised of such policy.	A single Parishwide grants policy to address each grant's post-award requirement would be impractical and infeasible given post-grant award financial and reporting requirements. Notwithstanding, the Administration will explore the adoption of specific grant-related post-award policies and procedures by each Department and Parishwide policies and procedures applicable to periods prior to applying for, and accepting, grants.	In Process Dollars at Risk = \$99,031,964
2	Internal Audit recommends that a Grants Committee be formed and that Council grant authority to the committee to approve submission of grant applications within guidelines set forth by the Council, collaboratively with the Administration.	Council and Administration collaboration is appropriate relative to creation of a Grants Committee, with the Council granting authority to that Grants Committee as it determines appropriate.	Resolved ¹
3	Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives.	Agreed. Such designation by Council Resolution at the time of Council or Grants Committee, authorization of grant application may be appropriate.	In Process
4	Internal Audit recommends that all Departments who receive federal (and non-federal) grant awards have written policies and procedures in place.	See Response #1	In Process

¹ Effectively implemented

#	IA Observations/Recommendations:	Department Response (excerpted):	Implementation Status:
5	Internal Audit recommends the Parish Administration and PSG&A continue reassessing duties of the Department of Public Safety Grants & Administration and include an assessment of expanding to all Departments.	The Department of Public Safety Grants & Administration (PSG&A) has been a one-person Department since its creation. This Department must be prepared for disaster-related comprehensive and extensive workload occasioned upon it as a result of hurricanes, pandemics, etc., which will be considered in the future development of this Department.	In Process

Dollars at Risk = \$99,031,964

Internal Audit Report #2021-005
Follow Up / CEA – IGA Contract Management
Issued: November 17, 2021

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
1	Apply Locke and Latham's Goal Setting Theory ² 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.	See #6	Resolved See #6
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.	See #8	Resolved
3	A) 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. B) A process needs to be put in place to ensure all contracts currently in place are assigned a contract monitor. C) The Jefferson Parish Code of Ordinance Section 2-925.1(b)(2), iii, needs to be amended to reflect changes related to the receipt of documents required for payment processing.	See #6	Resolved Dollars at Risk = \$311,464,487 Resolved Resolved

² Locke, Edwin & Latham, Gary. (1991). A Theory of Goal Setting & Task Performance. The Academy of Management Review. 16. 10.2307/258875.

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
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.	See #10	Resolved
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.	See #'s 8 and 9	Resolved
6	Internal Audit recommends the Administration continue to work with the Departments to clearly define agreement deliverables using the "SMART" goal-setting method. In addition, the Administration should provide regular training regarding SMART goal setting and refresher courses as necessary.	The Contract Administration Policy issued in January of 2021 defined the "SMART" goal-setting method. Additionally, the Parish Attorney's Office, in conjunction with the Training Division of Human Resource Management, have been working to create an online training module for the Parish's intranet site.	In Process
7	Periodically reinforce that a Contract Administration Policy & Procedures document is in effect, and provide regular training in that regard.	See #6	In Process
8	Place a process in effect to retroactively identify Contract Administrators for existing contracts before the release of the Contract Administration Policy & Procedures.	The Parish Attorney's Office has worked with each Department Director to have a name a contract administrator for each prior contract and is now working with EIS to add the names of the contract administrator to the C-track program so a contract administrator will be identified with every open contract in the C-track system.	Resolved

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
9	Amend the Jefferson Parish Code of Ordinance Section 2-925.1(b)(2), iii, to specify a position more appropriate than the Internal Auditor to approve contractor budgets. Internal Audit suggests the approver be the Contract Administrator and the Director of the respective Department, collaborating with the Department of Finance or Accounting.	On October 27, 2021, the Council amended Section 2-925.1(b)(2) naming the Contract Administrator of Director of Department as the appropriate person to review CEAs and IGAs.	Resolved
10	Change the narrative reporting online platform to conform with current-day requirements to send reports to the Contract Administrator. The online platform should reside on the appropriate Department's webpage.	New templates were posted on the Parish's intranet site, and an email was sent to each Director advising of the new CEA template. The Parish no longer uses the Intergovernmental Agreement title for agreements with other governmental agencies; all are titled as a Cooperative Endeavor Agreement.	Resolved

Dollars at Risk = \$311,464,487

Internal Audit Report #2021-006
WIOA Monitoring Review Follow Up (May 31, 2021)
Issued: Ongoing

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
1	This engagement is ongoing as of the timing of this report. Sixteen (16) suggestions have been drafted to date; however, the final report has not yet been released. Therefore, for purposes of this report, the suggestions have been characterized as "In Process," and corresponding "Cost Savings" and "Dollars at Risk" have been calculated.	Since this was not an Audit, a formal response is not required.	In Process
2	See #1.	See #1.	In Process
3	Not used.	Not used.	N/A
4	See #1.	See #1.	In Process
5	See #1.	See #1.	In Process
6	See #1.	See #1.	In Process
A	See #1.	See #1.	In Process
B	See #1.	See #1.	In Process
C	See #1.	See #1.	In Process
D	See #1.	See #1.	In Process

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
E	See #1.	See #1.	In Process
F	See #1.	See #1.	In Process
G	See #1.	See #1.	In Process
H	See #1.	See #1.	In Process
I	See #1.	See #1.	In Process
J	See #1.	See #1.	Dollars at Risk = \$3,008,156 In Process
K	See #1.	See #1.	Savings = \$315,772 In Process

Savings & Dollars at Risk =\$3,323,928

ATTACHMENT C

2021 WORK PLAN

GOALS

Performance Indicators call for a total one follow-up engagement and three proposed new engagements for FY2021, 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 FY2021 as required by JP Ordinance. The Director will complete a minimum of forty hours of professional education during FY2021.

WORK PLAN

ANNUAL REPORTS		
#	DEPARTMENT	DESCRIPTION
1	Parishwide	2021 Annual Report
2	Parishwide	2022 Annual Risk Assessment/Work Plan
2021 NEW ENGAGEMENTS		
#	DEPARTMENT	DESCRIPTION
1	General Fund: Non-Dept	24th Court Commissioners
2	General Fund: Non-Dept	Alario Center
3	Parishwide	Grant Management Policies and Procedures
4	To be Determined	Allowance for Additional Engagement as Determined
5	To be Determined	Allowance for Additional Engagement as Determined
2021 FOLLOW UP ENGAGEMENT		
#	DEPARTMENT	DESCRIPTION
1	Parishwide	CEA/IGA Contract Management (IA Report #2020-002)
PROFESSIONAL TRAINING		
#	COURSE DESCRIPTION	HOURS
-	Institute of Internal Auditors, Gvt. Finance Officers Association, etc.	40

ATTACHMENT D

2021 YEAR-END STATUS REPORT

DEPARTMENT OF INTERNAL AUDIT STATUS REPORT AS OF DECEMBER 31, 2021

#	PERFORMANCE INDICATORS	2021 GOAL	2021 COMPLETED
A	Required Annual Reports	2	2
B	Total Number of New Engagements ^	4	3
C	Total Number of Follow Up Engagements	1	1
D	Prior Year Engagements Carried Over	2	2
E	Percent of Audit Findings Accepted	90%	94%
F	Number of Professional Training Hours per Year	40	41

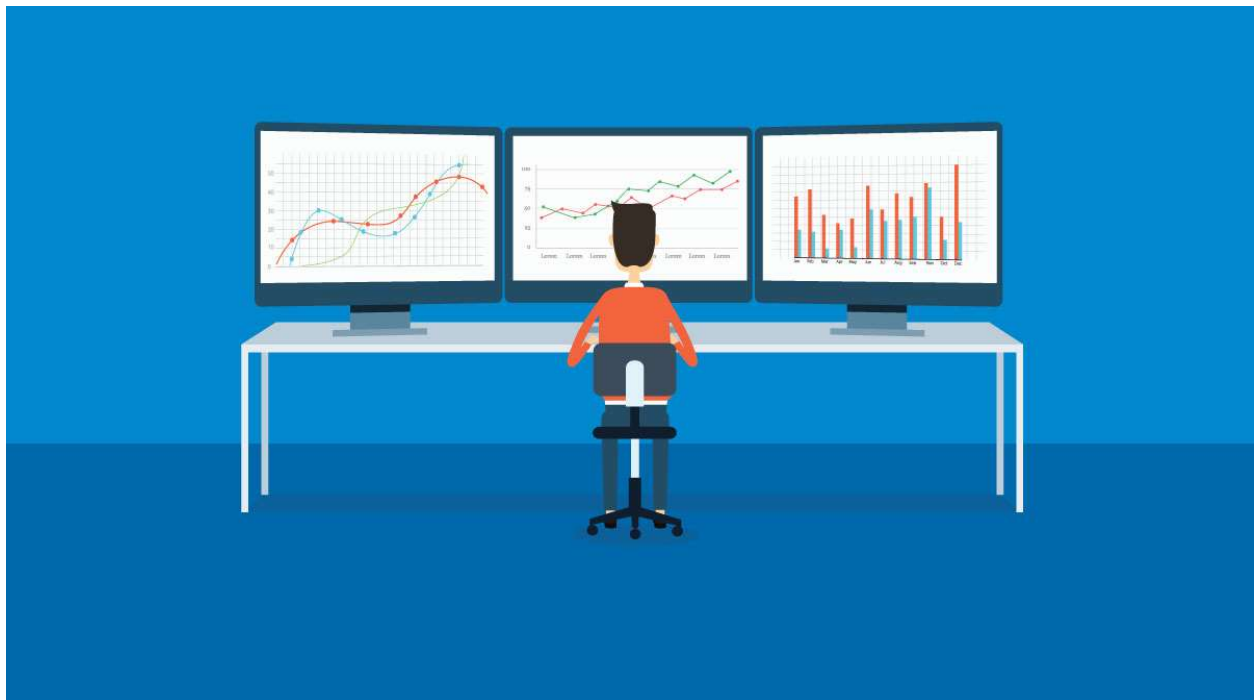
REQUIRED ANNUAL REPORTS				
#	DEPARTMENT	DESCRIPTION	STATUS	
1	Parishwide	2021 Annual Report	Final	
2	Parishwide	2022 Annual Risk Assessment/Work Plan	Final	
2021 NEW ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	General Fund: Non-Dept	24th Court Commissioners	4 / 5	Final
2	General Fund: Non-Dept	Alario Center	10 / 12	Final
3	Parishwide	Grant Management Policies and Procedures	5 / 5	Final
4^	Workforce Development	Monitoring Report Follow-up	TBD	Draft
5^				
FOLLOW UP ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Parishwide	CEA/IGA Contract Management (#2020-002)	12/12	Final
2020 ENGAGEMENTS CARRIED OVER				
#	DEPARTMENT	DESCRIPTION	STATUS	
1	Head Start	Operations Review	9 / 9	Final
2	Public Works	Follow Up - Warehouses/inventory	8 / 8	Final
PROFESSIONAL TRAINING				
#	COURSE DESCRIPTION		PLANNED HOURS	STATUS
A	Institute of Internal Auditors courses		12	Completed = 12
B	Governmental Accounting & Auditing / Effective Business Communication		20	Completed = 21
C	Ethics for CPA's (required to maintain CPA certification)		8	Completed = 8
	TOTAL HOURS		40	Total = 41

^ Approved via Resolution 137995 (July 21, 2021). The Workforce Development Board engagement workload is anticipated to be equivalent to two engagements. Therefore, engagement #5 was left unfilled. The "New Engagements" goal was changed from 5 to 4.

ATTACHMENT E

INTERNAL AUDIT MONITORING STATUS OF PRIOR ENGAGEMENTS

Internal Audit also monitors the implementation status of finding and recommendations or strategy scenarios issued in prior year reports. One hundred sixty-one (161) findings were issued during six months of the fiscal year 2017 and all of the fiscal years 2018, 2019, and 2020. Twenty-one (21) were or will be monitored via follow-up audits, twenty-seven (27) findings are "open" or yet to be implemented, one hundred thirteen (113) are "closed," meaning they have been satisfactorily implemented. Details by engagement are shown on the following pages.



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.	Closed*
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 tages 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
2018-005	JeffCAP	3	Parnter 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 labled 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 mangement 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

IA Report #	Department	Finding #	Brief Description	Monitoring Status
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 JPSP 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
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.	Closed
2019-008	Animal Shelter FollowUp	2A	Funds collected should be reconciled on a daily basis.	Closed
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.	Closed
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.	Closed
2019-008	Animal Shelter FollowUp	8C	Conduct timetudy to validate 50/50 allocation of JSPCA payroll split.	Closed
2020-002	CEA/IGA Management	1	More clearly define CEA and IGA contract deliverables.	See 2021-005
2020-002	CEA/IGA Management	2	Streamline current contract review process.	See 2021-005
2020-002	CEA/IGA Management	3	Develop a parishwide contract monitoring policy.	See 2021-005
2020-002	CEA/IGA Management	4	Alter CEA/IGA templates to include contract monitor as report recipient.	See 2021-005
2020-002	CEA/IGA Management	5	Include CEA/IGA contract monitor on Council resolution.	See 2021-005

IA Report #	Department	Finding #	Brief Description	Monitoring Status
2020-003	Audubon Nature Inst.	1A	More clearly define contract deliverables.	Closed
2020-003	Audubon Nature Inst.	1B	Review and replace Head Start free attendance, if appropriate.	Closed
2020-003	Audubon Nature Inst.	1C	Contract language is unclear regarding some services provided.	Closed
2020-003	Audubon Nature Inst.	1D	Address barriers to successful achievement of two of the deliverables .	Closed
2020-003	Audubon Nature Inst.	2A	The Institute did not submit invoices per the terms of the contracts.	Closed
2020-003	Audubon Nature Inst.	2B	The Parish did not consistently remit payments per contract terms.	Closed
2020-003	Audubon Nature Inst.	3A	Required reports were not furnished by the Institute per the CEA.	Closed
2020-003	Audubon Nature Inst.	3B	The CEA's were not properly monitored by the Parish.	Closed
2020-004	Cash-Free Initiative	1	Continue Cash-Free Initiative	Open
2020-004	Cash-Free Initiative	2A	Discontinue accepting Water cash payments; utilize Money Gram or similar.	Closed
2020-004	Cash-Free Initiative	2B	Discontinue collecting payments for other (non-JP) utilities.	Closed
2020-004	Cash-Free Initiative	3	Discontinue accepting Transit cash payments.	Open
2020-004	Cash-Free Initiative	4	Discontinue accepting Library and Parks & Rec cash payments.	Open
2020-005	Transit Money Count Room	1	Include signage on the busses that driver will not accept cash directly.	Closed
2020-005	Transit Money Count Room	2	The Count Room should contain only items necessary to count the money.	Closed
2020-005	Transit Money Count Room	3	Quarterly reviews should be conducted consistently.	Closed
2020-005	Transit Money Count Room	4	Access to Count rooms should be restricted to only personnel that count money.	Closed
2020-005	Transit Money Count Room	5	Correct Trapeze Reservation System Fares Collected Report .	Closed
2020-005	Transit Money Count Room	6	Formalize MITS reconciliation process similar to Fixed Route.	Closed
2020-005	Transit Money Count Room	7	Revise the Money Count Room SOP's .	Closed
2020-005	Transit Money Count Room	8	Continue efforts to move to a Cash-Free environment.	Open
2020-006	Head Start Ops Review	1	Explore opportunities to partner with Jefferson Parish Public School System.	Open
2020-006	Head Start Ops Review	2	Consider tracking costs by location so financial viability of each can be evaluated.	Open
2020-006	Head Start Ops Review	3	Consider increasing Teacher to Student Ratio from 2:15 to 2:20.	Open
2020-006	Head Start Ops Review	4	Designate a person to monitor contract deliverables for Grand Isle and Lafitte.	Open
2020-006	Head Start Ops Review	5	Reexamine and renegotiate contracts with partner agencies to reduce costs.	Open
2020-006	Head Start Ops Review	6	Explore opportunities to contract with more partner agencies.	Open
2020-006	Head Start Ops Review	7	Consider cost savings examples provided.	Open
2020-006	Head Start Ops Review	8	Examine the number of executive positions for the Head Start programs.	Open
2020-006	Head Start Ops Review	9	Re-evaluate allocations to ensure they are appropriate.	Open