

Internal Audit Report #2023-001
2023 Annual Report
Release Date: February 23, 2023



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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 engagements. The report will reflect the status as reported by the parish president or 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 2022 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, uphold the mission set forth by Ordinance, and maximize the value of services to the Parish Council, Parish Administration, and the Citizens of Jefferson Parish.

STAFFING & BUDGET

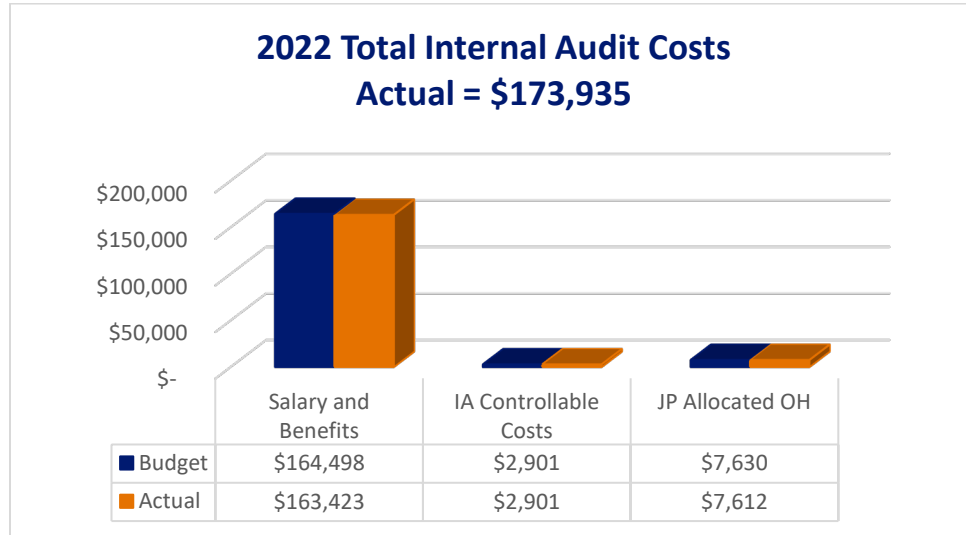
The Department of Internal Audit comprises one (1) full-time position, the director. Per Ordinance, the director prepares an Annual Plan (as outlined later in this report) approved by the parish council. The status of completing such a plan is communicated to the council, parish president, and the office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

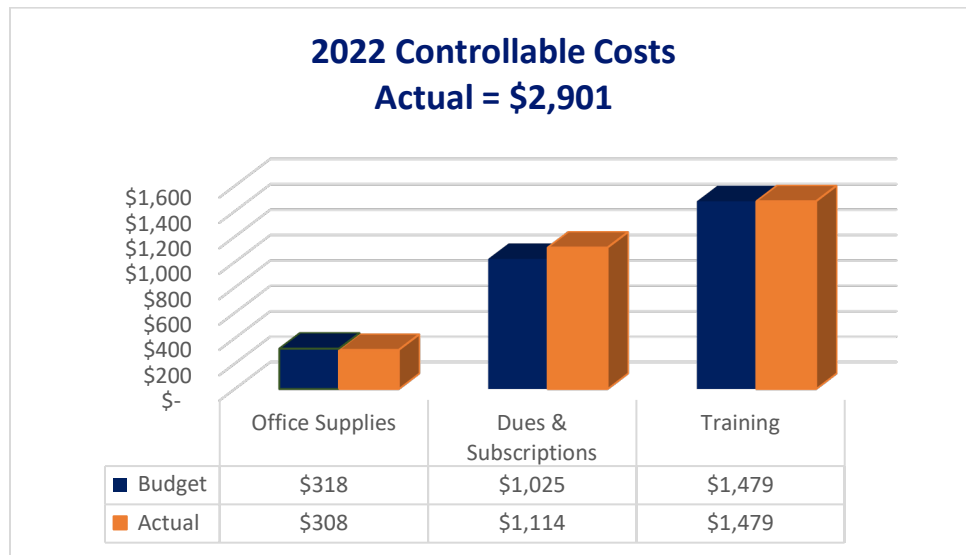
² JP Code of Ordinances, Sec. 2-162.3(d) – See Attachment D

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

The Department of Internal Audit operated on a total budget of \$174,941 in 2022, with \$173,935 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 the director can spend at discretion; however, all are deemed necessary to the Department's practical and professional operation. Such costs totaled \$2,901 and represented one point, sixty-seven percent (1.67%) of actual expenditures for the fiscal year 2022.



1.67% 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 engagements to be performed in the upcoming year. The number of engagements performed each year fluctuates due to each particular activity's scope and complexity. Performance indicators that are developed via the Annual Plan for 2022 are shown in the table below.



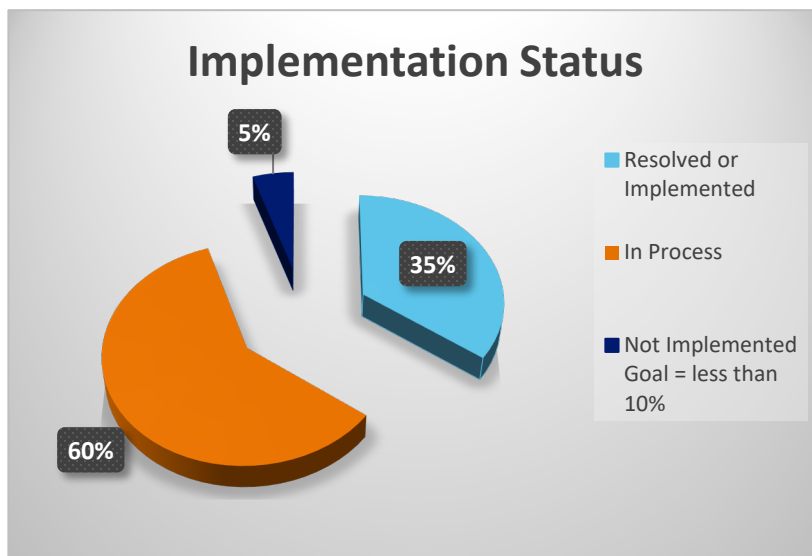
Performance Indicators	GOAL	ACTUAL
Required Annual Report	2	2
Total Number of New Engagements	5	5
Total Number of Follow-Up Engagements	1	1
Prior Year Engagements Carried Over	1	1
Percent of Audit Recommendations Accepted	90%	95% ⁴
Number of Professional Training Hours per Year	40	40.5

Internal Audit met set performance indicators for the Fiscal Year 2022. One engagement on the Annual Plan had not been released as of December 31, 2022. Such engagement was pending a response from the Administration and was released during the first quarter of 2023.

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. Regarding 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 Implemented, In Process, or Not Implemented. Forty (40) findings were issued during the fiscal year 2022. Ninety-five percent (95%) have either been Resolved, Implemented, or are In Process of being implemented.⁵ Internal Audit aims for ninety percent (90%) of recommendations to be accepted or implemented. This goal was met for the fiscal year 2022.



⁴ See Note on page 19.

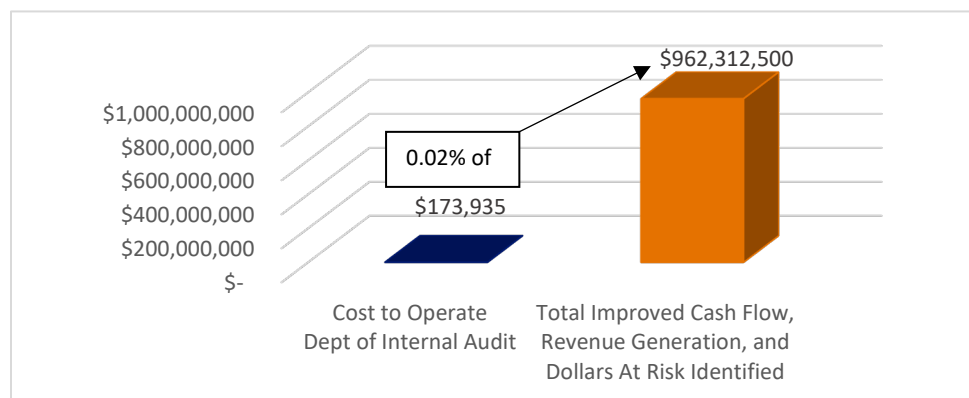
⁵ See Attachment B for details.

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

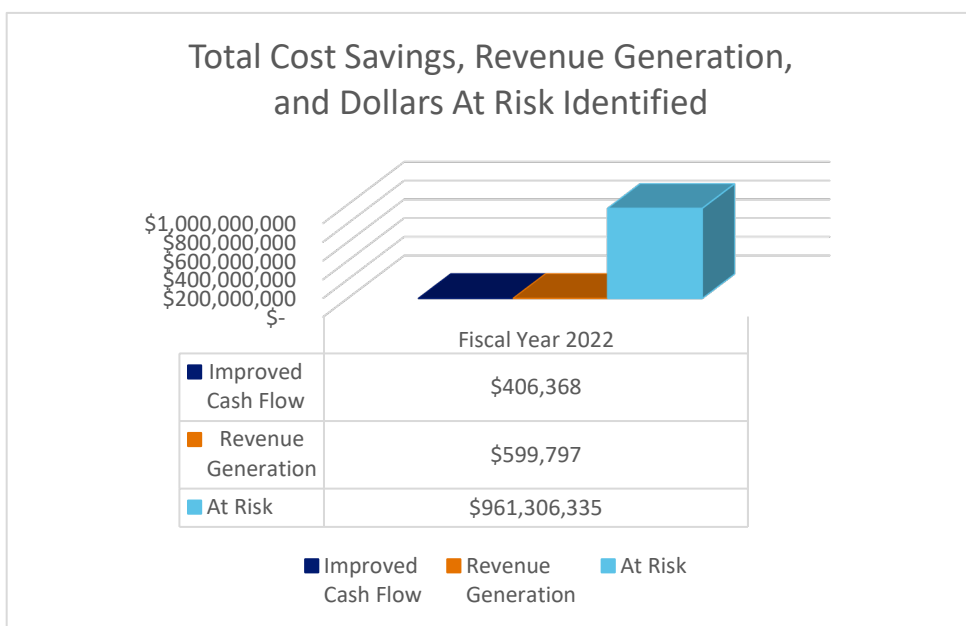
Internal Audit also monitors the implementation status of findings and recommendations or strategy scenarios issued in prior year reports. Two hundred six (206)⁶ findings were issued during six months of the fiscal year 2017 and all of the fiscal years 2018, 2019, 2020, and 2021. Eight (8) will be monitored via follow-up audits in 2023; twenty (20) findings are "open" or yet to be implemented, and one hundred seventy-eight (178) are "closed," meaning they have been implemented or action has otherwise been taken to resolve the finding. See Attachment E for details.

BIG PICTURE RESULTS

The reports issued for each engagement also identify potential cost savings and 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 2022 equated to point zero-two percent (0.02%) 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. However, the value gained cannot be easily quantified and is not included in the chart's breakdown (shown on the right).



⁶ This number has been adjusted to exclude duplicated items in the two Cash-Free Initiative reports.

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:

- ❖ 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.
- ❖ Participate in Parish educational sessions and complete other educational requirements administered by the Department of Human Resources and the Department of Government and Ethics Compliance.
- ❖ 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 2022, along with supporting information for items contained within this report.⁷ Observations and recommendations 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

⁷ Note that report #2022-001 last year's Annual Report and not included on the following pages.

#2022-002: PUBLIC WORKS - STREET LIGHTING MAINTENANCE

MAY 31, 2022

BACKGROUND⁸

Jefferson Parish (the Parish) is responsible for a street lighting system and its equipment, located throughout the Eastbank and Westbank of the Parish, including Jean Lafitte. The system consists of over 38,000 streetlights and contains underground conduit, wiring, and service connections. The Department of Engineering's Street Lighting Division is charged with regular repair and maintenance of the system, preventative care, and installation of new lighting.

To ensure maximum effectiveness of the street lighting system, the Parish contracts with a licensed electrician (Contractor) to provide labor, materials, and equipment to repair and maintain the street lighting and new installations. Accordingly, the Parish engaged WJ Bloecher Co, LLC to offer such services from August 5, 2020, through August 4, 2022. The maximum contract amount for the two years is \$6,000,000 and is funded by the division's primary revenue source, Property Tax Millage. The contract is broken down into Routine Maintenance and Special Work Orders. Routine maintenance is billed at a monthly rate of \$83,333.34 or \$1,000,000 per year.

OBJECTIVES

The objectives of this engagement were to:

1. Ensure compliance with select sections of the agreement between the Parish of Jefferson and WJ Bloecher Co, LLC, referenced by the Parish as Contract #55-19175. Said contract refers to Bid Specifications utilized during the procurement process.
2. Evaluate adherence to the Jefferson Parish Contract Administration Policy & Procedures.
3. Observe and comment on other procurement, contract agreement, and contract administration items as necessary.

SUMMARY

The engagement highlighted the need for the Department of Engineering to develop a street lighting maintenance contract that contains more robust reporting requirements. Reporting requirements should be enforced, and performance should be regularly evaluated to ensure adherence to the agreement. Additionally, the Contract Administrator should work in concert with the personnel who inspect the work to ensure appropriate invoicing and payment. Further, Street Lighting warehouse stock should be purchased following Louisiana Public Bid Law and Uniform Purchasing Procedures.

STATUS OF RECOMMENDATIONS

Twelve (12) recommendations were made as a result of this engagement. Nine (9) were Implemented, and one (1) is In Process of being implemented as of the time of this report. Two (2) were Not Implemented. See Attachment B for more details.

⁸ Background verbiage is excerpted and paraphrased from the relevant Bid Specifications.

#2022-003: PUBLIC WORKS - GRASS CUTTING

JUNE 28, 2022

BACKGROUND

Jefferson Parish (the Parish) has over one thousand (1,000) acres of parkways that improve the aesthetics and help to beautify the area. The Department of Parkway is charged with maintaining the parkways, grass, shrubs, and flower beds along the thoroughfares in the unincorporated areas of Jefferson Parish.

To assist with the maintenance of the parkways, the Parish hired a qualified contractor for the turnkey operation of grass cutting, weed control, weed eating, edging, and cleaning of pavement - incidental work and associated maintenance of various facilities and right-of-way of public streets within Jefferson Parish. Accordingly, the Parish engaged H & O Investments, LLC (the Contractor) to offer such services from March 14, 2018, through March 13, 2021. The maximum contract amount for the three years is \$7,000,000 and is funded by the division's primary revenue source, the ½ cent sales tax.

OBJECTIVES

The objectives of this engagement were to:

1. Ensure compliance with select sections of the agreement between the Parish of Jefferson and H & O Investments LLC, referenced by the Parish as Contract #55-17317. Said contract refers to Bid Specifications No. 50-121520 utilized during the procurement process.
2. Evaluate adherence to the Jefferson Parish Contract Administration Policy & Procedures.
3. Observe and comment on other procurement, contract agreement, and contract administration items as necessary.

SUMMARY

The Department of Parkway does many things well. It provides a great service to the citizens of Jefferson Parish by maintaining the parkways and thoroughfares and helping to ensure that the Parish is well-kept and pleasing to the eye. The Department has various processes to effectively administer the grass-cutting contract, such as regular and ongoing communication with the Contractor, review processes to ensure that specified work is being completed satisfactorily, and levels of approval to ensure invoicing and payment accuracy.

For as many things as the Department does well, there are still opportunities for improvement in its operations. The results of this audit identified the need to enhance language in future contracts, increase efficiency by utilizing the Parish's AS/400 data to seek reimbursement for eligible expenditures, improve the response time of funder reimbursements, thereby decreasing the lag time of cash receipts, and appropriately maximize third party funding.

STATUS OF RECOMMENDATIONS

Six (6) recommendations were made as a result of this engagement. Two (2) were Implemented, and four (4) are In the Process of being implemented as of the time of this report. See Attachment B for more details.

#2022-004: CDBG – HURRICANE ISAAC – RECOVERY GRANT FOLLOW-UP

JULY 19, 2022

BACKGROUND

The Jefferson Parish Department of Community Development administers the entitlement grants received by the United States Department of Housing and Urban Development (HUD). These grants include the Community Development Block Grant Program (CDBG), the HOME Investment Partnerships Program, and the Emergency Shelter Grant Program.

Hurricane Isaac, a Category 1 hurricane, made landfall in Louisiana in August of 2012 near the mouth of the Mississippi River. Jefferson Parish was impacted by hurricane-force winds, significant rainfall, and flooding that overcame the drainage and sewerage infrastructure in place at the time. Jefferson Parish received a direct allocation of CDBG funds for Disaster Recovery (CDBG-DR) under Public Law 113-2 for \$16,453,000 for recovery efforts related to Hurricane Isaac. The allocation of funds was authorized at various times via five (5) different “rounds” of funding. This report is a follow-up to a previously issued Internal Audit Report. On August 21, 2019, Internal Audit released a report that included five (5) recommendations regarding the HUD Disaster Recovery Grant.

OBJECTIVES

This audit's objectives were to follow up on the Findings and Recommendations documented via Internal Audit Report 2019-006: HUD Disaster Recovery Grant #B-13-US-22-0001. The audit report was issued on August 21, 2019.

SUMMARY

Jefferson Parish received a direct allocation of CDBG funds for Disaster Recovery of \$16,453,000 for recovery efforts related to Hurricane Isaac. Since the last audit, the Department of Community Development has spent over \$5.5 million of the allocation bringing total expenditures to \$11.3 million in its recovery efforts. The Department has until September 30, 2025, over three years from the timing of this report, to utilize the remaining \$5 million of funding. Since the last Internal Audit report, HUD has conducted two monitoring reviews with reports of no findings from either audit.

As impactful as the Department has been in Hurricane Isaac’s recovery efforts, there is still room for improvement. Tools for effective communication should be implemented to ensure adequate monitoring and meaningful progress in utilizing the funding, and consistent updates must be made to the related policies and procedures and the disaster recovery website.

STATUS OF RECOMMENDATIONS

Four (4) recommendations were made as a result of this engagement. Two (2) were Implemented, and two (2) are In Process as of the time of this report. See Attachment B for more details.

#2022-005: JEFFERSON PERFORMING ARTS CENTER: FOLLOW-UP

SEPTEMBER 27, 2022

BACKGROUND

The Jefferson Parish Performing Arts Center (JPAC) is located at 6400 Airline Drive in Metairie and opened in the summer of 2015. JPAC has a seating capacity of one thousand seventeen⁹ (1,017) in an eighty-six thousand (86,000) square-foot theatrical venue able to accommodate theater productions, concerts, dance recitals, meetings, graduations, and other special events.

SMG Jefferson, LLC (SMGJ) was the first company to be contracted to provide management, marketing, and operations services at JPAC. The contract term with SMGJ began on December 10, 2014, and initially continued through December 31, 2019. On December 15, 2021, Jefferson Parish posted online a Request for Proposal to obtain competitive proposals “to manage and operate the Jefferson Performing Arts Center and contract for its use in a manner that will promote and further the goals and objectives as outlined in this Request for Proposals.” Two proposals were received, one from ASM Global¹⁰ and one from the Jefferson Performing Arts Society (JPAS). At its April 27, 2022, meeting, the Jefferson Parish Council selected JPAS to provide management services and authorized the Administration to negotiate a contractual agreement with JPAS.

One should note that the Parish had a Cooperative Endeavor Agreement (CEA) with JPAS, which ended on December 31, 2021. The agreement designated JPAS as the “Artist in Residence” for JPAC, giving them free use of JPAC for thirty-two (32) weeks of engagements annually. (See Internal Audit #2018-007 for more information). For the other twenty (20) weeks of the year, revenues were generated for JPAC via facility rentals for dance recitals, concerts, theater productions, and various catered meetings and events. JPAC has operated at a net loss since its opening in 2015.

OBJECTIVES

The objectives of this audit were to follow up on the Findings and Recommendations documented via Internal Audit Report 2018-006: SMG Jefferson – JPAC: Contract #RP-201C and examine compliance with the following Sections of the Management Agreement dated December 10, 2014, between the Parish of Jefferson and the SMG Jefferson, LLC (SMGJ), referenced by the Parish as Contract #RP-201C:

- 1) Section 4.3: SMGJ’s Compensation and Payment
- 2) Section 5.1: Budgets, Operating Expenses, Operating Budget
- 3) Section 5.3: Receipts and Disbursements; Accounts
- 4) Section 6.2: Annual Reporting Requirements
- 5) Section 6.3: Annual Plan
- 6) Section 6.4: Monthly Reports

Since contract #RP-201C with SMGJ concluded on June 30, 2022, Internal Audit reviewed the subsequent management agreement with the Jefferson Performing Arts Society and translated any relevant findings to future contract management.

⁹ Excluding Orchestra Pit Seating

¹⁰ ASM Global is a result of a merger of SMGJ and AEG Facilities, LLC.

SUMMARY

The new contract for management services for the Jefferson Parish Performing Arts Center appears to have been thoughtful in its creation. The Parish has addressed many items in the previous audit report and is attempting to reduce the costs associated with contracting a management company while simultaneously increasing the facility's utilization. With that, Internal Audit has concerns about a potential conflict of interest between the management company and its related productions (theatrical) division's free use of the facility.

STATUS OF RECOMMENDATIONS

Six (6) recommendations were made as a result of this follow-up engagement. All six (6) are In Process of being implemented as of the time of this report. See Attachment B for more details.



Jefferson Parish Performing Arts Center (JPAC)
located at 6400 Airline Drive, Metairie, Louisiana

DECEMBER 5, 2022

BACKGROUND

The Jefferson Convention & Visitors Bureau, Inc. (JCVB or Bureau) is a non-profit corporation organized in June of 2000. The mission of the JCVB is to actively partner with the tourism and hospitality industry by marketing and selling the destination brand experience resulting in additional spending by leisure and group travel visitors leading to enhanced community economic vitality and resident quality of life.

Jefferson Parish Ordinance authorized the Parish to enter into an agreement to promote and fund programs that enhance visitation and tourism. As such, the Parish engaged the JCVB to provide tourism activities to further the efforts to promote tourism and cultural activities within the Parish. The Parish has held eleven (11) different Cooperative Endeavor Agreements (contracts) with the JCVB.

Most contracts with JCVB are funded by a dedicated Occupancy Tax Revenue from Jefferson Parish. Other contracts are funded by a separately levied Occupancy Tax and/or an Economic Development Millage. Internal Audit examined elements of the calendar year 2020 and 2021 payments and contracts.

OBJECTIVES

The objectives of this review were to ensure compliance with various Sections of the Cooperative Endeavor Agreements between the Parish of Jefferson and the Jefferson Convention and Visitors Bureau, Inc.

Adherence to the Jefferson Parish Contract Policies and Procedures and the overall contract components were evaluated.

SUMMARY

Contracts with the Jefferson Convention and Visitor's Bureau, Inc. have been in effect for over twenty (20) years. Some contract language has been carried forward, substantially unaltered, from contract period to contract period. Through the years, however, Jefferson Parish has updated and implemented new policies and procedures. Internal Audit encourages a critical review of the language contained within the contract. Contract terms should be updated to agree with current practices. The roles and responsibilities of all parties should be clearly defined to reflect anticipated practices. While quarterly reporting reflects diligent efforts by the JCVB to provide tourism and cultural activities within the Parish, opportunities exist to strengthen administration and monitoring of the contract.

STATUS OF RECOMMENDATIONS

Five (5) recommendations were made as a result of this engagement. One (1) recommendation was Implemented, while the remaining four (4) are In Process of being implemented as of the time of this report. See Attachment B for more details.

FEBRUARY 7, 2023

BACKGROUND

The parish defines Capital Assets as any asset whose useful life extends beyond one year. They include such items as Land, Buildings, Improvements (other than buildings), Infrastructure, Machinery & Equipment, Vehicles, Computers, and other items. Information about capital assets is maintained in the parish's financial management system, also known as the AS/400. According to asset inventory reports¹¹ generated from said system, twenty-four thousand seven hundred sixty-eight (24,768) assets are in service with a net book value of \$945,475,828. The reports were dated December 1, 2022.

The Director of Accounting is responsible for "the development and administration of a system of fixed assets control and accounting for all fixed assets owned by the parish" as required by the Jefferson Parish Code of Ordinances, Division 3.5 – Department of Accounting, Section 2-160.2(6). The Director currently has an "Asset Information Management Policy" in effect regarding the proper management of parish assets and has plans to supersede such policy with an expanded version currently in the draft stage of creation.

OBJECTIVES

The objectives of this audit were to review and evaluate policies, procedures, and processes related to fixed asset information management and physical inventories.

SUMMARY

The Asset Information Management Policy currently in place was implemented before the Director of Accounting's employment with Jefferson Parish. An updated and expanded policy has been drafted and includes enhancements to manage fixed assets effectively. The new policies and procedures should be finalized and implemented so that there is appropriate fixed asset control and accounting.

Jefferson Parish has engaged an organization to perform an Enterprise Resource Planning (ERP) and Business Processes analysis. The goals of the analysis include an assessment of the current financial management system (AS/400), identification of business needs, and selection of a new system. A request for proposal of a new system is currently anticipated by mid-July of 2023. In contemplation of migrating to a new system in the future, Internal Audit encourages the Department of Accounting to ensure fixed asset data is as accurate as possible, so that valid and comprehensive data is transferred to the new system.

STATUS OF RECOMMENDATIONS

Seven (7) recommendations were made as a result of this engagement. All seven (7) recommendations are In Process of being implemented as of the time of this report. See Attachment B for more details.

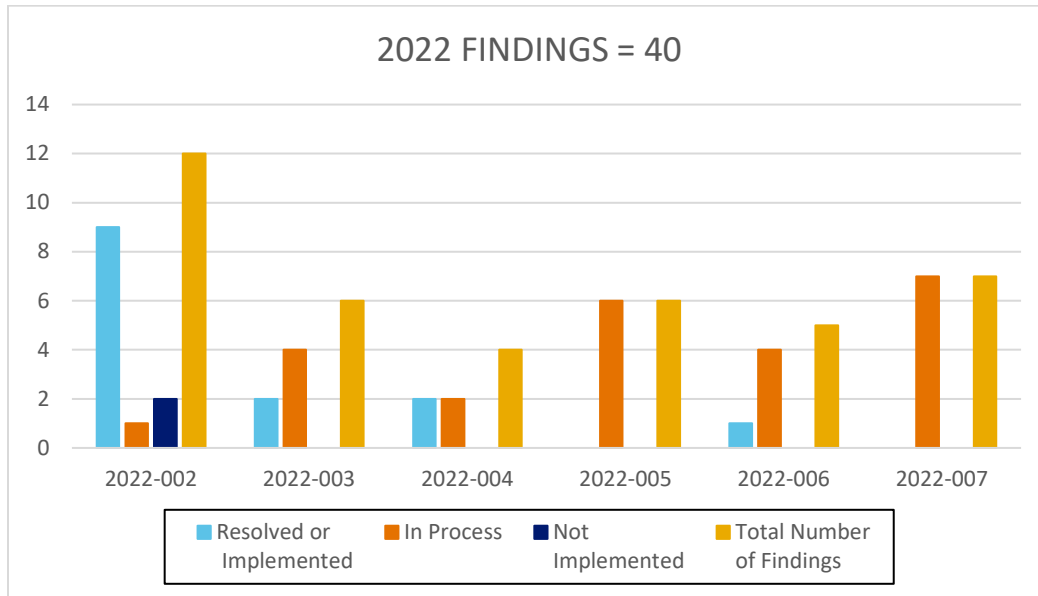
¹¹ AS/400 Program Report Reference: FA0810



**** END REPORT ****

ATTACHMENT A

IMPLEMENTATION STATUS OF 2022 REPORTS

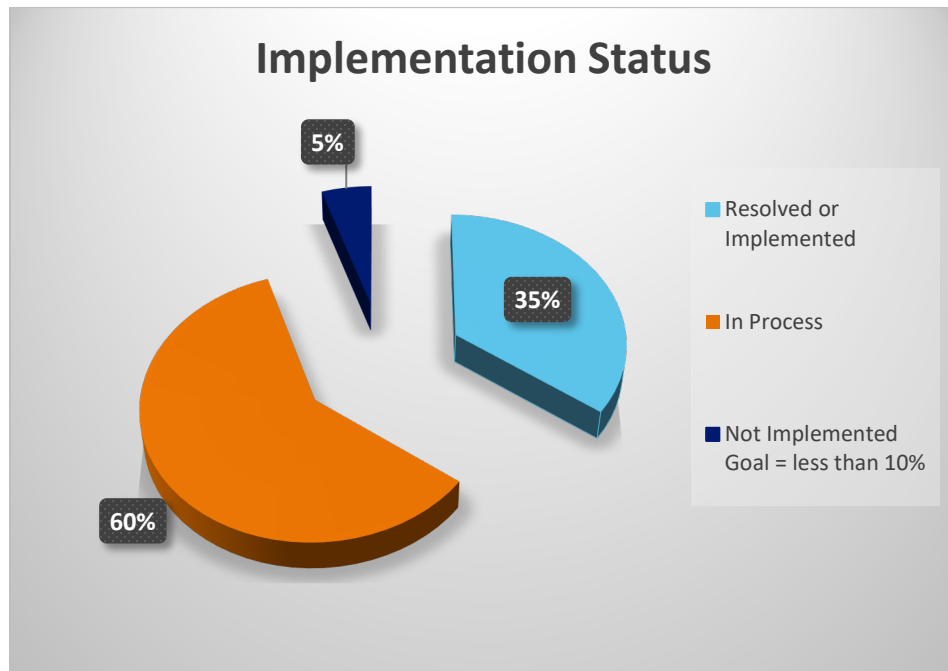


2022 RECOMMENDATIONS QUANTIFIED = \$962,312,500 + AN UNDETERMINED AMOUNT				
Report #	Cost Savings	Revenue Generation	Dollars At Risk	Total
2022-002	-	\$337,756	\$2,370,472	\$2,708,228
2022-003	\$358,123	\$262,041	\$5,270,704	\$5,890,868
2022-004	-	-	\$5,080,925	\$5,080,925
2022-005	\$48,245	-	\$214,500	\$262,745
2022-006	-	-	\$2,911,906	\$2,911,905
2022-007	-	-	\$945,457,828	\$945,457,828
TOTAL	\$406,368	\$599,797	\$961,306,335	\$962,312,500

ATTACHMENT B

IMPLEMENTATION STATUS & # OF FINDINGS BY AUDIT REPORT

IMPLEMENTATION STATUS AND NUMBER OF FINDINGS				
Report #	Resolved Or Implemented	In Process	Not Implemented	Total Number of Findings
2022-002	9	1	2	12
2022-003	2	4	0	6
2022-004	2	2	0	4
2022-005	0	6	0	6
2022-006	1	4	0	5
2022-007	0	7	0	7
TOTAL	14	24	2	40
Percent to Total	35%	60%	5%	100%



Internal Audit Report #2022-002
Public Works – Street Lighting Maintenance
Issued: May 31, 2022

#	Recommendation:	Department Response (excerpted):	Implementation Status:
1	The contract or related documents (bid specifications) should provide a reporting requirement or mechanism for the Contractor to communicate specific routine maintenance tasks completed.	The Department of Engineering ("Engineering") has revised the bid specifications to require the contractor to submit monthly reports that detail work orders completed during each period along with monthly invoices.	Implemented Dollars at Risk = \$1,416,667
2	The Contractor should submit invoices monthly as per the terms of the Contract. The Division should provide a more specific description of the period for which the payment is being made, so the general ledger description is more transparent.	The Department of Engineering has revised the bid specifications to require the contractor to submit monthly reports that detail work orders completed during each period along with monthly invoices.	Implemented Contract Compliance
3	The Division must adhere to the Louisiana Public Bid Law and Uniform Purchasing Procedures as required by the Jefferson Parish Code of Ordinances.	Engineering has revised the bid specifications to require a maintenance component along with line items for all materials and each part required for maintenance.	Implemented Dollars at Risk = \$564,546
4	The Department of Engineering and its Street Lighting Division should always strive to appropriately and lawfully maximize supplemental funding when possible. A system should be implemented to ensure that all eligible expenses are submitted for reimbursement.	Although FEMA denied Engineering's application for a majority of the relief funding requested as ineligible under that program, the Department is working with the Regional Planning Commission to secure disaster relief funding from the Federal Highway Administration.	In Process Revenue Generation = \$335,086

#	Recommendation:	Department Response (excerpted):	Implementation Status:
5	A verification process needs to be implemented to validate the length of boring invoiced to and paid by Jefferson Parish.	The Contract Administrator will work with the Public Works Coordinator to verify all quantities in writing, which will be cross-checked by the Director.	Implemented Dollars at Risk = \$139,000
6	A verification process needs to be implemented to validate the actual use of the Material and Equipment invoiced to and paid by Jefferson Parish.	The Contract Administrator will ensure that the Inspector and Street Lighting Manager review and verify all invoices.	Implemented Dollars at Risk = \$45,166
7	The Division should work with the Contractor to ensure that an electrician is present daily on each job and that the invoice appropriately reflects this requirement.	Engineering has revised the bid specifications to reflect the necessary requirements of an on-site electrician.	Implemented Contract Compliance
8	The Division should verify the overpayment scenarios and determine if an amount is due from the Contractor.	Engineering confirmed that all payments were proper and in accordance with Parish requests for additional resources required to accommodate weekend work to alleviate traffic congestion. Additionally, although the bid specifications authorized lower rates, all mechanic and electrician billings were below market rate.	Not Implemented Savings = \$2,670
9	The Division should ensure no gaps in contract effective dates for such vital contracted services.	Engineering followed Parish bid procedures and let the 2020 contract timely in order to avoid any disruption in services, however, unforeseen circumstances delayed the awarding of the contract by 5 ½ months. All payments for work performed outside the contract period were approved via Council Resolution.	Not Implemented Management Tool = \$168,836

10	Night inspections should be scheduled in the first week of each month or at the request of the Street Lighting Division.	The Contract Administrator will ensure that all inspections are in accordance with the bid specifications.	Implemented Contract Compliance
11	The Contract Administrator should enforce all contract requirements.	The Contract Administrator will ensure that the contractor submits all reports in accordance with the bid specifications and contract.	Implemented Dollars at Risk = \$205,093
12	The Parish should provide regular communications reminding personnel of Contract Administration Policy and Procedures and other operational policies in effect. Additionally, the Parish should provide training as necessary to ensure that Departments understand the nature of the policies and appreciate their importance.	The Parish Attorney's Office in conjunction with Human Resource Management, Training Division, have created an on-line training course for Contract Administration. Every parish employee designated as a contract administrator is required to complete this training course. A certificate will be issued after the successful completion of the course, which is maintained in the employee's departmental personnel file.	Implemented Management Tool

REVENUE GENERATION / SAVINGS = \$337,756

DOLLARS AT RISK = \$2,370,472

Internal Audit Report #2022-003
Parkways – Grass Cutting
Issued: June 28, 2022

#	IA Recommendations:	Department Response (excerpted):	Implementation Status:
1	The Department of Parkways should ensure that payment terms and frequency of invoice requirements are contained within future Contracts or Bid Specifications.	All future contracts will ensure that the bid specifications include a paragraph detailing invoicing requirements to include invoice frequency and all required formatting, thereby streamlining the payment process.	In Process Dollars at Risk = \$5,270,704
2	A separate Bid Item number should be used for services eligible for reimbursement. The Bid Item number could be the same, if possible, across the relevant contracts. This will help to ensure that all items are captured and provide for a better audit trail.	All future contracts will include a section within the bid specifications dedicated to the LADOTD rights-of-way. This proposed section of the bid specifications will include locations and descriptions of all LADOTD rights-of-way locations. To coincide with this proposed section of the bid specifications, the bid form will include a dedicated line item for the bid price to maintain the LADOTD rights-of-way.	In Process Management Tool
3	Parkways should work with the Department of Accounting to ensure segregation of each check into individual revenue recordation, along with more specific transaction descriptions.	Parkways has contacted the Department of Accounting to discuss the labeling of deposited money. Parkways will coordinate with the Department of Accounting to ensure that more descriptive, and consistent labels are used for these future transactions.	Implemented Management Tool
4	Internal Audit recommends invoicing the Westbank reimbursable items on a monthly basis or otherwise as per the current agreement. This may decrease the lapse time between the invoice and the cash receipt date, thusly improving cash flow.	Parkways will ensure that invoicing occurs in accordance with LADOTD agreements. The current State rights-of-way turf maintenance contract allows for semi-annual invoicing, and the current Westbank Expressway turf and landscape maintenance contract allows for quarterly invoicing.	In Process Improve Timing of Cash Flow = \$358,123

#	IA Recommendations:	Department Response (excerpted):	Implementation Status:
5	The Department of Parkways should increase its focus on appropriately maximizing revenue via the Department of Transportation and Development maintenance agreements.	Parkways will coordinate with LADOTD to discuss the current State rights-of-way turf maintenance contract's parameters relating to invoice periods and the maximum expenditures, including reimbursement under past contracts and increase in funding.	In Process Revenue Generation = \$262,041
6	The Parish should provide regular communications reminding personnel of Contract Administration Policy and Procedures and other operational policies in effect. Additionally, the Parish should provide training as necessary to ensure that Departments understand the nature of the policies and appreciate their importance.	The Parish Attorney's Office in conjunction with Human Resource Management, Training Division, have created an on-line training course for Contract Administration. Every parish employee designated as a contract administrator is required to complete this training course. A certificate will be issued after the successful completion of the course, which is maintained in the employee's departmental personnel file.	Implemented Management Tool

REVENUE GENERATION = \$262,041

IMPROVED CASH FLOW = \$358,123

DOLLARS AT RISK = \$5,270,074

Internal Audit Report #2022-004
CDBG - Hurricane Isaac Recovery Grant Follow-Up
Issued: July 19, 2022

#	IA Observations/Recommendations:	Department Response (excerpted):	Implementation Status:
1	Internal Audit recommends continual monitoring of the expenditure deadline in relation to the spend-down rate.	Community Development will continue to monitor expenditure deadlines to stay in compliance with spending deadlines and will provide information regarding the status of spending in every Quarterly Dashboard Report.	In Process Dollars at Risk = \$5,080,925
2	Internal Audit recommends reinstatement of Quarterly Dashboard Reports to monitor funding requirements and other operational aspects.	Community Development will reinstitute issuing reports on HUD Disaster Recovery allocations on a quarterly basis beginning with the 2nd Quarter of 2022.	In Process Management Tool
3	Internal Audit recommends that Version 6.0 of the Department of Community Development Disaster Recovery Funding Policies and Procedures issued in November 2021 be changed to include updated language per Jefferson Parish Ordinance number 26063, adopted on September 16, 2020.	Community Development has updated Disaster Recovery Funding Policies and Procedures as suggested to align with Parish Ordinance.	Implemented Management Tool
4	There is no recommendation resulting from this area of analysis.	A response is not necessary.	Not applicable

#	IA Observations/Recommendations:	Department Response (excerpted):	Implementation Status:
5	The Department of Community Development should ensure consistency in website maintenance, so that information posted on the Disaster Relief website is timely, accurate, comprehensive, and according to current policies and procedures.	Community Development has updated the Disaster Relief website and has assigned a staff member to update the content quarterly, as needed.	Implemented Management Tool

DOLLARS AT RISK = \$5,080,925

Internal Audit Report #2022-005
Jefferson Performing Arts Center
Issued: September 27, 2022

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
1	Payments for Management Services should be made timely and in accordance with the Management Agreement.	The Department of Accounting will make payments as outlined in the RFP and in accordance with the terms of the contract with the new management company. The Contract Monitor will review and monitor all invoices to ensure timely and accurate payment.	In Process Management Tool
2	N/A	A response is not necessary.	Not applicable
3	N/A	A response is not necessary.	Not applicable
4	Monthly reports should be consistently collected and reviewed under the new management agreement with the Jefferson Performing Arts Society.	The Contract Monitor will collect and review all reports as required pursuant to the terms of the contract with the new management company.	In Process Management Tool
5	N/A	A response is not necessary.	Not applicable
6A	The Parish should ensure a full accounting of the \$3 facility fee earned under the previous management company and ensure that all such fees have been relinquished to the Parish.	The Department of Accounting is reviewing facility fee collection under the previous contract to ensure that the Parish documents and collects all fees due.	In Process Increase Cash = \$TBD
6B	The Parish should develop and implement a process to collect the facility fees in the future to ensure that all fees are received timely.	The Contract Monitor will track all facility fees owed to the Parish to ensure accurate collection in accordance with the updated and revised terms of the contract with the new management company.	In Process Increase Cash = \$48,245

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
7A	The Parish should be diligent about monitoring the performance of each contract to ensure a maximum return on taxpayers' dollars spent for JPAC, and a positive trend upward in maximizing the usage of the facility.	The Administration agrees with this recommendation and is confident that through its' updated Contract Administration policy and training, the Department of General Services and the Contract Monitor will work with the new management company to maximize revenue at JPAC.	In Process Dollars at Risk = \$214,500
7B	The Parish should evaluate these and future contracts and agreements to ensure Conflicts of Interest, either in fact or appearance, do not exist.	The Department of General Services and the Contract Monitor will work with the new management company to ensure proper utilization of JP AC and commensurate compensation to the Parish.	In Process Management Tool

REVENUE GENERATION = \$48,245

DOLLARS AT RISK = \$214,500

Internal Audit Report #2022-006
Tourism – Contract Compliance
Issued: December 5, 2022

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
1	Internal Audit recommends that this contract be reviewed before renewal, specifically Sections 1.0, 3.2, and 11.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties.	The Department of Citizens Affairs will coordinate with the Parish Attorney to review the Contract and make all revisions necessary to eliminate unclear and conflicting language.	In Process Management Tool
2A	Internal Audit recommends that contract services and deliverables be reviewed for the next contract period and tailored in collaboration with the Jefferson Convention and Visitors Bureau, Inc.	The Department of Citizens Affairs will coordinate with the Parish Attorney and the Jefferson Convention and Visitors Bureau, Inc. to update and refine the deliverables for the subsequent contract period.	In Process Dollars at Risk = \$2,911,906
2B	Internal Audit recommends that an annual business plan or "SMART" goals be added as a required monitoring tool to address tourism strategy changes from year to year.	The Contract Administration Policy issued in January of 2021 defines the "SMART" goal setting method and the Training Division of Human Resource Management has created an on-line training module on the Parish intranet available to all Contract Monitors. The Contract Monitor will utilize this monitoring tool in accordance with Parish Policy.	Implemented Management Tool
3	Hotel Occupancy Tax: There is no recommendation as a result of this component of the analysis.	A response is not necessary.	Not applicable

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
4	Internal Audit recommends that this contract be reviewed before renewal, specifically Section 3.2 relative to 3.1 and 1.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties, along with any applicable legal requirements.	The Department of Citizens Affairs will coordinate with the Parish Attorney to review the Contract and make all revisions necessary to eliminate unclear and conflicting language.	In Process Management Tool
5	Office Space: There is no recommendation as a result of this component of the analysis.	A response is not necessary.	Not applicable
6	The Parish Attorney's Office should alter future contract language to specify that the Contract Administrator will receive narrative reports. The online platform can still be utilized for online report submission. The Department of Internal Audit will include any critical review of the reports as part of the annual risk-based audit plan.	The Department of Citizens Affairs will coordinate with the Parish Attorney to review the Contract to ensure that the appropriate policies and procedures are utilized with respect to the receipt and review of Reports and contract monitoring.	In Process Management Tool
7	Contract Administration Policy & Procedures: There is no recommendation as a result of this component of the analysis.	A response is not necessary.	Not applicable

DOLLARS AT RISK = \$2,911,906

Internal Audit Report #2022-007

Capital Assets

Issued: February 7, 2023

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
1A	Internal Audit recommends that the Department of Accounting continue its efforts to enhance the current Fixed Asset Policies and Procedures and to implement them.	The Administration agrees, and as noted on Page 4 of your Report, the on-going efforts to enhance the current Fixed Asset Policies and Procedures has yielded a preliminary "Asset Information Management Policy and Procedure" document expanding the current policy sections from 8 to 17 with comprehensive attention to continued compliance with all legal requirements and accounting standards to ensure the safeguarding of these assets.	In Process Dollars at Risk = \$945,457,828
1B	Internal Audit recommends that a How-To manual be developed and implemented in tandem with the enhanced Fixed Asset Policies and Procedures.	This Administration has produced and implemented numerous "How-To" manuals and other learning tools that are available on the Intranet, and will continue to develop and implement additional tools related to the Asset Information Management function.	In Process Management Tool
2A	Internal Audit recommends that general ledger descriptions of asset purchases be enhanced to clarify the nature of the purchase. A requirement of such should be included in the updated policy.	The Administration agrees that general ledger descriptions of assets purchased should lend to a more easily, intuitively identifiable nature and classification of the purchased asset.	In Process Management Tool
2B	Internal Audit recommends that a responsible manager be identified for each asset purchased.	As noted on Page 9 of the Report, the preliminary "Asset Information Management Policy and Procedures" document requires the designation of a Department Fixed Asset Coordinator ("DF AC") as the responsible manager for each asset purchased to track and safeguard the purchased asset.	In Process Management Tool

#	IA Observations/Recommendation:	Department Response (excerpted):	Implementation Status:
2C	Internal Audit recommends that the Department of Accounting update and maintain the Department Fixed Asset Coordinator list.	Accounting will update and maintain the Department Fixed Asset Coordinator list to facilitate even more meaningful communication of data between departments.	In Process Management Tool
3A	Internal Audit recommends that issues such as stale account code combinations are corrected so that each department can easily retrieve its asset listing from the Asset Information System.	Accounting will coordinate with Information Technology to review and correct stale account code combinations so each department may retrieve its asset listing.	In Process Management Tool
3B	Internal Audit recommends regular review and posting of the Pending Assets (Status 5) so that the Asset Information Management System is up to date and can effectively utilize the various departments to take a physical inventory of their assets.	The Administration agrees, status 5 represents the final accounting step for approval to a departmental list of Capital Assets. That Capital Asset list should remain current to facilitate accurate information for use by department directors in tracking and safeguarding the department assets.	In Process Management Tool

DOLLARS AT RISK = \$945,457,828

ATTACHMENT C

2022 WORK PLAN

GOALS

Performance Indicators call for a total one follow-up engagement and three proposed new engagements for Fiscal Year (FY) 2022, along with an allowance for two more new or follow-up audit engagements to be added over the course of the year. Additionally, one engagement from FY2021 is anticipated to carry over into FY 2022. 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 FY2022 as JP Ordinance requires. The Director will complete a minimum of forty hours of professional education during FY2022.

WORK PLAN

REQUIRED ANNUAL REPORTS		
#	DEPARTMENT	DESCRIPTION
1	Parishwide	2022 Annual Report
2	Parishwide	2023 Annual Risk Assessment/Work Plan
2022 NEW ENGAGEMENTS		
#	DEPARTMENT	DESCRIPTION
1	Engineering	Street Lighting Maintenance: Contract 55-19175
2	Parkways	Grass Cutting: Contract 55-17317
3	Community Development	HUD Disaster Recovery Grant #8-13-US-22-0001 (Isaac)
4	To be Determined	Allowance for Additional Engagement as Determined
5	To be Determined	Allowance for Additional Engagement as Determined
2022 FOLLOW UP ENGAGEMENT		
#	DEPARTMENT	DESCRIPTION
1	Parishwide	Jefferson Performing Arts Center Follow-Up
2021 ENGAGEMENTS CARRIED OVER		
#	DEPARTMENT	DESCRIPTION
1	Workforce Development Board	Monitoring Report Follow-Up
PROFESSIONAL TRAINING		
#	COURSE DESCRIPTION	HOURS
A	Institute of Internal Auditors courses	12
B	Governmental Accounting and Auditing Updates	20
C	Ethics for CPA's (required to maintain CPA certification)	8
TOTAL HOURS		40

ATTACHMENT D

2022 YEAR-END STATUS REPORT

DEPARTMENT OF INTERNAL AUDIT STATUS REPORT AS OF DECEMBER 31, 2022

#	PERFORMANCE INDICATORS	2022 GOAL	2022 COMPLETED
A	Required Annual Reports	2	2
B	Total Number of New Engagements	5	5
C	Total Number of Follow Up Engagements	1	1
D	Prior Year Engagements Carried Over	1	1
E	Percent of Audit Findings Accepted	90%	96%
F	Number of Professional Training Hours per Year	40	40.5

REQUIRED ANNUAL REPORTS				
#	DEPARTMENT	DESCRIPTION		STATUS
1	Parishwide	2022 Annual Report		Final
2	Parishwide	2023 Annual Risk Assessment/Work Plan		Final
2022 NEW ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Engineering	Street Lighting Maintenance: Contract 55-19175	12 / 10	Final
2	Parkways	Grass Cutting: Contract 55-17317	6 / 6	Final
3	Community Development	HUD Disaster Recovery Grant #B-13-US-22-0001 (Isaac)	5 / 5	Final
4	Citizen's Affairs	Tourism: Contract Compliance	5 / 5	Final
5	Parishwide - TBD	Department Assets	7 / TBD	Response
FOLLOW UP ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Parishwide	Jefferson Performing Arts Center Follow-Up	6 / 6	Final
2021 ENGAGEMENTS CARRIED OVER				
#	DEPARTMENT	DESCRIPTION	STATUS	
1	Workforce Development Board	Monitoring Report Follow-Up	16 / 16	
PROFESSIONAL TRAINING				
#	COURSE DESCRIPTION		PLANNED HOURS	STATUS
A	Institute of Internal Auditors courses		17	17
B	Governmental and Technical Education		20	20.5
C	Ethics (required to maintain CPA and CIA certifications)		3	3
	TOTAL HOURS		40	40.5

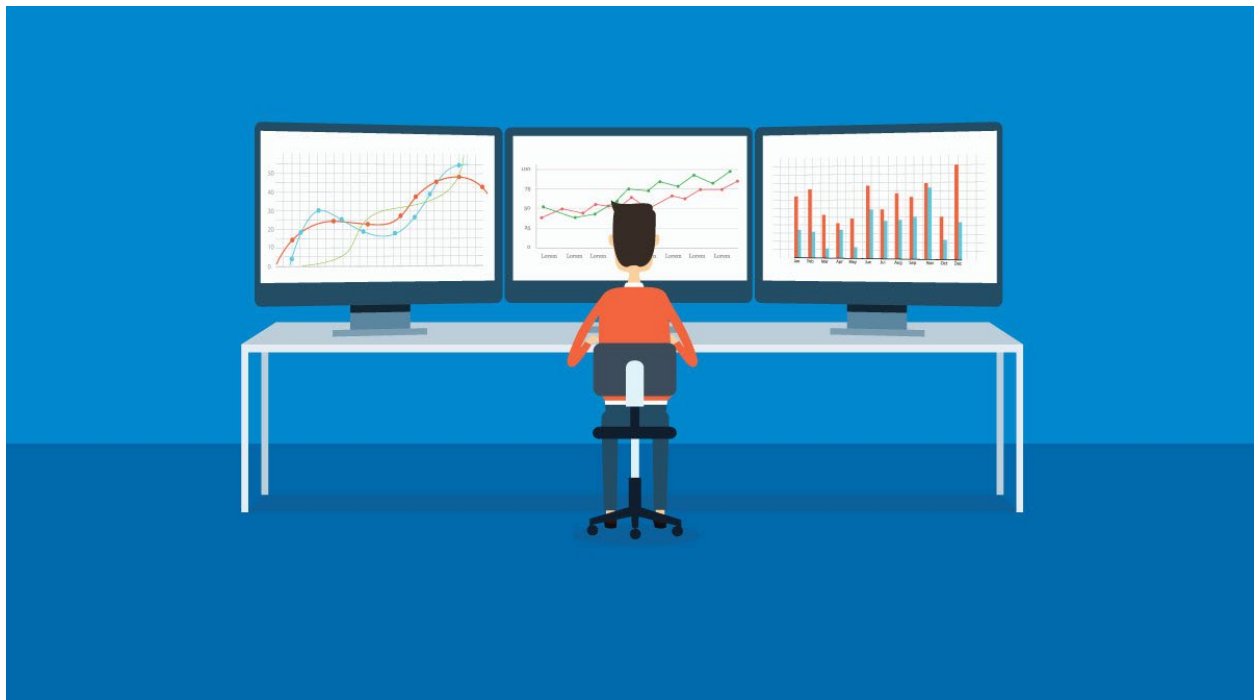
Note related to Performance Indicator "E" and 2002 New Engagement #3:

The 96% of Audit Findings Accepted were based on five (5) findings for the HUD Disaster Recovery Grant. There were actually four (4) findings since one (1) prior audit finding had been addressed. The Audit Findings Accepted percentage has since been adjusted to 95%.

ATTACHMENT E

INTERNAL AUDIT MONITORING STATUS OF PRIOR ENGAGEMENTS

Internal Audit also monitors the implementation status of findings and recommendations or strategy scenarios issued in prior year reports. Two hundred six (206)¹² findings were issued during six months of the fiscal year 2017 and all of the fiscal years 2018, 2019, 2020, and 2021. Eight (8) will be monitored via follow-up audits in 2023; twenty (20) findings are "open" or yet to be implemented, and one hundred seventy-eight (178) are "closed," meaning they have been implemented or action has otherwise been taken to resolve the finding. Details by engagement are shown on the following pages.



¹² This number has been adjusted to exclude duplicated items in the two Cash-Free Initiative reports.

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

IA Report #	Department	Finding #	Brief Description	Monitoring Status
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.	Closed
2018-008	9-1-1 Comm Dist	5	Determine if service fees are being remitted from all providers.	Closed
2018-008	9-1-1 Comm Dist	6	Restructure CEA to be consistent with all other Parish CEA's.	Closed
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.	Closed
2019-005	Parks & Rec Cost of Ops	2	Review locations for consolidation and expansion at other sites	Closed
2019-005	Parks & Rec Cost of Ops	3	Conduct surveys of public needs and interests.	Closed
2019-005	Parks & Rec Cost of Ops	4	Expand outreach efforts to citizens.	Closed
2019-005	Parks & Rec Cost of Ops	5	More effectively track participation and utilization data.	Closed
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.	Closed
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 timestudy to validate 50/50 allocation of JSPCA payroll split.	Closed

IA Report #	Department	Finding #	Brief Description	Monitoring Status
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
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.	Closed
2020-006	Head Start Ops Review	1	Explore opportunities to partner with Jefferson Parish Public School System	Closed
2020-006	Head Start Ops Review	2	Consider tracking costs by location so financial viability of each can be evaluated	Closed
2020-006	Head Start Ops Review	3	Consider increasing Teacher to Student Ratio from 2:15 to 2:20	Closed
2020-006	Head Start Ops Review	4	Designate a person to monitor contract deliverables for Grand Isle and Lafitte	Closed
2020-006	Head Start Ops Review	5	Reexamine and renegotiate contracts with partner agencies to reduce costs.	Closed
2020-006	Head Start Ops Review	6	Explore opportunities to contract with more partner agencies.	Closed
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
2020-007	Public Works Inventory F/U	1	Written policies and procedures have been drafted but not implemented.	Closed
2020-007	Public Works Inventory F/U	2	Two different systems are used to track inventory and maintain financial data.	Open
2020-007	Public Works Inventory F/U	3	The Department should set goals for those who count inventory	Closed
2020-007	Public Works Inventory F/U	4	Adopt a comprehensive calculation to estimate aggregate quantities	Closed
2020-007	Public Works Inventory F/U	5	Inventory contains items that are obsolete, not needed, or infrequently used.	Closed
2020-007	Public Works Inventory F/U	7	Public Works inventory items need to be tracked for all locations.	Open
2021-002	24th Court Commissioners	1	Review current fee structure to determine any appropriate and lawful increases.	Closed
2021-002	24th Court Commissioners	2	Review the staffing structure to determine if any efficiencies can be gained	Closed
2021-002	24th Court Commissioners	3	Transfers from General Fund should be only what is necessary.	Closed
2021-002	24th Court Commissioners	4	Specific focus on Collections Function to determine if it is right-sized	Closed
2021-002	24th Court Commissioners	5	Recoup cost of collections from amount collected.	Closed
2021-003	Alario Center Review	1	Invoiced amounts for events should include related expenses incurred	Closed
2021-003	Alario Center Review	2	Event labor should be recorded in a separate account.	Closed
2021-003	Alario Center Review	3	Review fee structure to determine if an increase is warranted.	Closed
2021-003	Alario Center Review	4	Increase focus on efforts to market the facility.	Closed
2021-003	Alario Center Review	5	Avoid arrangements that waive facility usage fees.	Closed
2021-003	Alario Center Review	6	Review Omega contract to determine if a commission can be gained.	Closed
2021-003	Alario Center Review	7	Review Riverboat Admission fee allocation to determine viability of an increase	Closed
2021-003	Alario Center Review	8	Review accounting characterization of Riverboat Admission fees	Open
2021-003	Alario Center Review	9	Employee salaries, etc. should be paid from the fund for which they are working	Closed
2021-003	Alario Center Review	10	Review proration to determine if they are appropriate (law department).	Closed
2021-003	Alario Center Review	11	Transfers from General Funds should be only what is necessary.	Closed
2021-003	Alario Center Review	12	Evaluate appropriateness of Parks & Recreation millage usage.	Closed
2021-004	Grant Management	1	A Parishwide grants policy needs to be crafted and implemented.	Closed
2021-004	Grant Management	2	A Grants Committee needs to be put in place.	Closed
2021-004	Grant Management	3	A grant manager position be formally identified for each grant award	Closed
2021-004	Grant Management	4	All Depts who receive grant awards need to have written policies and procedures in place.	Closed
2021-004	Grant Management	5	Continued assessment of PSG & A duties and role is prudent.	Closed

IA Report #	Department	Finding #	Brief Description	Monitoring Status
2021-005	Follow Up CEA/IGA Mgmt	1	More clearly define CEA and IGA contract deliverables.	See #6
2021-005	Follow Up CEA/IGA Mgmt	2	Streamline current contract review process.	Closed
2021-005	Follow Up CEA/IGA Mgmt	3 a-c	Develop a parishwide contract monitoring policy.	Closed
2021-005	Follow Up CEA/IGA Mgmt	4	Alter CEA/IGA templates to include contract monitor as report recipient.	Closed
2021-005	Follow Up CEA/IGA Mgmt	5	Include CEA/IGA contract monitor on Council resolution.	Closed
2021-005	Follow Up CEA/IGA Mgmt	6	Continue working with departments to more clearly define contract deliverables	Closed
2021-005	Follow Up CEA/IGA Mgmt	7	Periodically reinforce that a Contract Administration Policy & Procedures document is in effect	Closed
2021-005	Follow Up CEA/IGA Mgmt	8	Place a process in effect to retroactively identify Contract Administrators for existing contracts.	Closed
2021-005	Follow Up CEA/IGA Mgmt	9	Amend the Code to specify a position more appropriate than IA to approve contractor budgets	Closed
2021-005	Follow Up CEA/IGA Mgmt	10	Change the narrative reporting online platform to send reports to the Contract Administrator	Closed
2021-006	WIOA Follow Up	1	The WDB should strive to fulfill the requirements of the funder's monitoring review and submit requested items timely.	Closed
2021-006	WIOA Follow Up	2	The WDB should incorporate verbiage into policy number 2021-001 that addresses the settlement of all contractual and administrative issues arising out of procurements such as protests, appeals, and disputes.	Open
2021-006	WIOA Follow Up	3	Not used.	N/A
2021-006	WIOA Follow Up	4	The WDB should incorporate verbiage into policy number 2021-001 that defines an <u>adequate submission period</u> between the issue date of the request for proposal and the deadline to submit proposals.	Open
2021-006	WIOA Follow Up	5	A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Center to proactively train employees on relevant program topics.	Closed
2021-006	WIOA Follow Up	6	Implement a review process to ensure that keyed information is accurate and consistent with source documentation and that all necessary documents are uploaded into the computerized system (HIRE).	Closed
2021-006	WIOA Follow Up	A	The WDB should continue to work with the Louisiana Workforce Commission to determine the ideal and acceptable organizational structure for Jefferson Parish.	Closed
2021-006	WIOA Follow Up	B	The WDB should maintain clear documentation evaluating respondent requirements	Open
2021-006	WIOA Follow Up	C	Contractual agreements placed into effect should have clearly defined, specific and measurable responsibilities for each party.	Open
2021-006	WIOA Follow Up	D	Review and amend the Jefferson Parish Code of Ordinance as appropriate relative to the Department of Workforce Connection. Chapter 2, Article V, Division 23, Section 2-44.	Closed
2021-006	WIOA Follow Up	E	The WDB should review their full set of policies, ensure that they are comprehensive, and consolidate them into one policy document for each program component.	Open
2021-006	WIOA Follow Up	F	The WDB minutes should clearly state the policy or documents being adopted	Closed
2021-006	WIOA Follow Up	G	The WDB should more obviously publish times, dates, and locations of its quarterly meetings	Closed
2021-006	WIOA Follow Up	H	Internal Audit recommends that the Request for Payment (Drawdown) process be streamlined to efficiently and effectively determine drawdown amounts.	Open
2021-006	WIOA Follow Up	I	The Request for Payment (Drawdown) procedures should be documented to help retain organizational knowledge, be used as a training tool for applicable staff, and help ensure timely and accurate drawdowns.	Open
2021-006	WIOA Follow Up	J	The budgets and expenditures for The WDB and Workforce Connections should be tracked separately to allow for appropriate fiscal evaluation of each and provide for differentiation in their functions and transparency in the cost of each.	Open
2021-006	WIOA Follow Up	K	The WDB and Workforce Connections should explore the feasibility of restructuring its physical locations of offices where services are provided.	Closed
*	Subject to re-evaluation			