

Internal Audit Report #2020-001
2020 Annual Report
Release Date: February 14, 2020



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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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SUMMARY OF AUDIT REPORTS

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OVERVIEW

JP CODE OF ORDINANCES

According to Sec. 2-162.3(e) of the Jefferson Parish Code of Ordinances, “The [internal audit] director shall prepare and issue an annual report on the status of recommendations made in completed audits. The report will reflect the status as reported by the parish president or his or her designee. The report will be issued to the council, the parish president, and the office of inspector general in the first quarter of the fiscal year.” This Annual Report covers all twelve months in the fiscal year 2019 and also includes a disposition of recommendations made in previous years.

MISSION

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



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

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

STAFFING & BUDGET

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

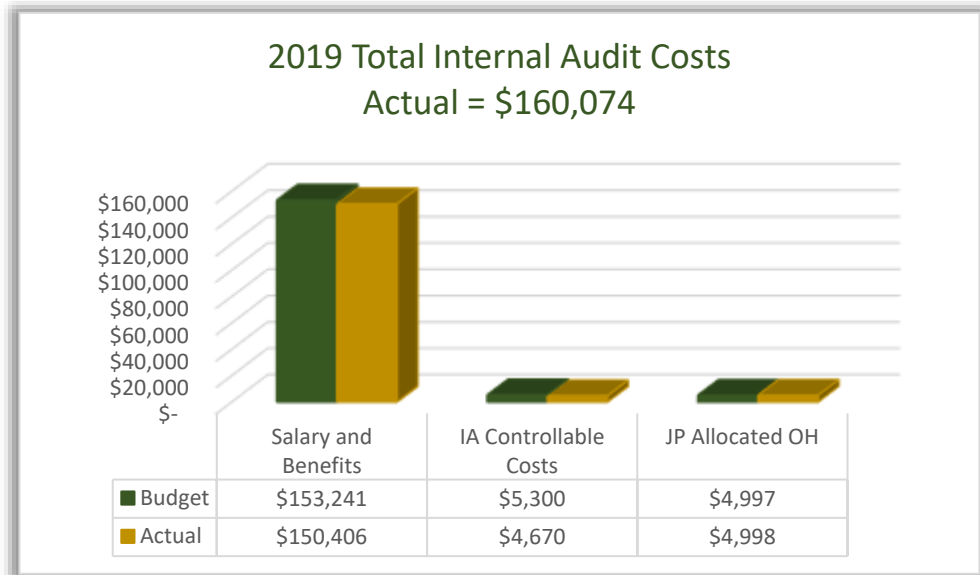
¹ JP Code of Ordinances, Sec. 2-162(b)

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

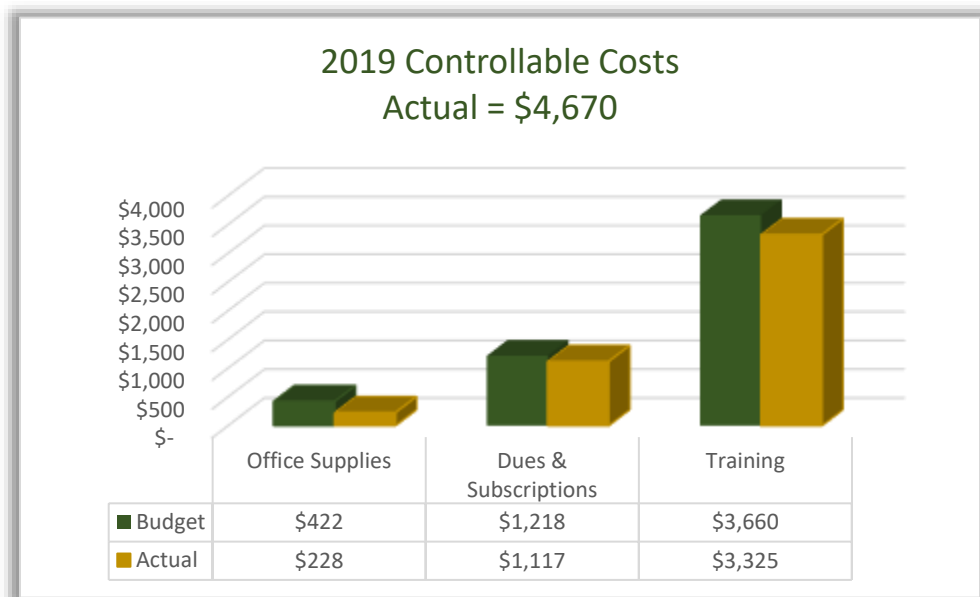
³ JP Code of Ordinances, Sec. 2-162.1(b)

The Department of Internal Audit operated on a total budget of \$163,538 in 2019, with \$160,074 of actual expenditures.

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



Controllable costs are considered to be those items over which the director can spend at discretion; however, all are deemed necessary to the effective and professional operation of the department. Such costs totaled \$4,670 and represented two-point nine-two percent (2.92%) of actual expenditures for the fiscal year 2019.



2.92% 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 the scope and complexity of each particular audit activity. Performance indicators that are developed via the Annual Plan for 2019 are shown in the table below.



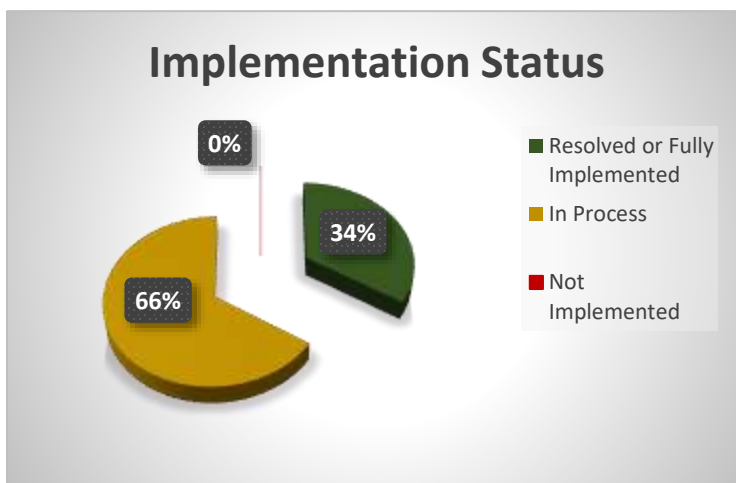
Performance Indicators	GOAL	ACTUAL
Required Annual Report	2	2
Total Number of New Engagements	6	6
Total Number of Follow Up Engagements	1	1
Percent of Audit Recommendations Accepted	90%	100%
Number of Professional Training Hours per Year	40	40.5

Internal Audit either met or exceeded set performance indicators in all cases.

IMPLEMENTATION STATUS / # OF FINDINGS

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

To report on the status of the findings, Internal Audit categorized each as being Resolved or Fully Implemented, In Process, or Not Implemented. Forty-seven (47) findings were issued during the fiscal year 2019. One percent (100%) of total findings have either been Resolved, Fully Implemented, or are In Process of being implemented.⁴ The current status of each finding was determined by reviewing pertinent documentation from the respective departments. Typical audit procedures were not applied.

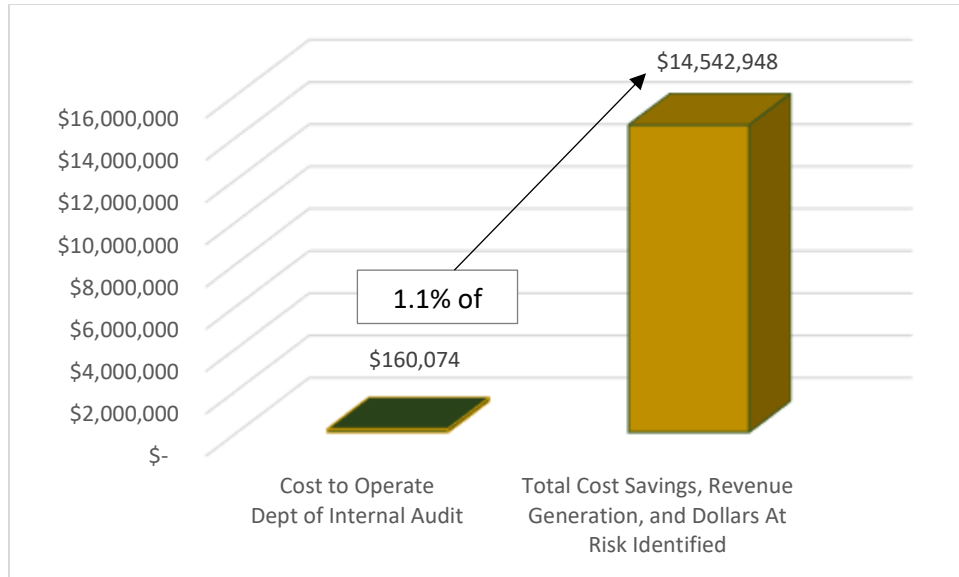


Internal Audit also monitors the status of the implementation of findings issued in prior year reports. Seventy-one (71) findings were issued during six months of the fiscal year 2017 and all of the fiscal year 2018. Twenty-six (26) were or will be monitored via follow-up audits, twelve (12) findings are “open” or yet to be implemented, and thirty-three (33) are “closed,” meaning they have been satisfactorily implemented. See Attachment E for details.

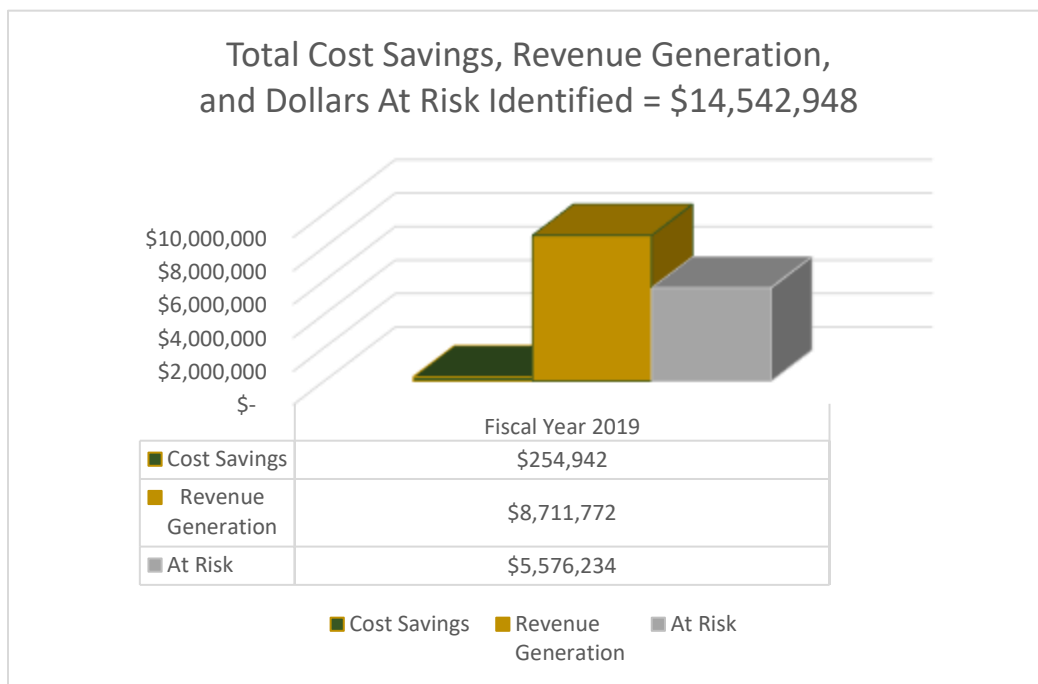
⁴ See Attachment B for details.

BIG PICTURE RESULTS

The reports issued for each engagement also identify potential cost savings, revenue generation, and address dollars potentially at risk. These numbers are quantified for the period under review as determined in each scope of the engagements. The cost to operate the Department of Internal Audit in 2019, equated to one point one percent (1.1%) of total cost savings, revenue generation, and dollars at risk identified in the engagements.



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



OTHER INTERNAL AUDIT ACTIVITIES

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

- ❖ Manage reporting requirements by agencies.
- ❖ Prepare quarterly reports describing the status and progress towards completing the performance indicators.
- ❖ Participate in the review team for Personal Financial Disclosure forms. Such forms are required to be submitted annually by Council Members, the Parish President, and all Jefferson Parish unclassified “at-will” employees and officers of Jefferson Parish, whose positions are under the Executive Pay Plan.
- ❖ Attend Parish Agenda Meetings and Parish Council Meetings.
- ❖ Engage in other consultative sessions, as requested.
- ❖ 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 2019, along with supporting information for items contained within this report⁵. Observations and suggestions are reflective of the particular scenario at the time of issuance of the original report issued, the date of which is stated in the header of each status update. For further details, all reports are published and can be found on the Jefferson Parish website at www.jeffparish.net > 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 Parish Administration.

TARA HAZELBAKER, CPA
DIRECTOR OF INTERNAL AUDIT

⁵ Note that report #2019-001 is the Annual Report issued in 2019 and not included on the following pages.

#2019-002: CORRECTIONAL FACILITY HEALTHCARE SERVICES

MARCH 20, 2019

BACKGROUND

The Jefferson Parish Correctional Center (JPCC), located at 100 Dolhonde Street in Gretna, is owned and maintained by the Jefferson Parish Government (the Parish) while the security is administered by the Jefferson Parish Sheriff's Office. JPCC houses primarily pre-trial detainees and has a population of nearly 1,200 (including the intake booking section).



The Parish contracted with CorrectHealth Jefferson, LLC (CorrectHealth), who provides primary healthcare services, mental health services, infirmary and nursing care, most pharmaceuticals, and basic dental and preventative health care services (the medical program) to inmates housed at the JPCC. The Parish pays CorrectHealth a flat rate per inmate per day to provide such care and also pays for specialty care such as advanced diagnostics, hospitalization (for those services not covered by Medicaid), ambulance services, major dental care, optometry care, prosthetic devices, and other specialty services.

OBJECTIVES

The objectives of this review were to ensure compliance with Sections 3a, 3m, 3o, and 7 of Contract #55-15051 with CorrectHealth Jefferson, LLC. The contract included in the scope of this audit is effective from June 1, 2015, through May 31, 2017, and was extended for two consecutive one-year terms to end May 31, 2019. The Parish funds this contract via the General Fund.

Contract Effective Dates	Resolution #	Approval Date
June 1, 2015 – May 31, 2017	124860	April 29, 2015
June 1, 2017 – May 31, 2018	128787	February 22, 2017
June 1, 2018 – May 31, 2019	130559	December 6, 2017

SUMMARY

The amounts remitted to CorrectHealth were below the maximum contract amount. However, the engagement highlighted the need for increased contract compliance and monitoring in terms of collecting and reviewing required reports, streamlining the billing processes, and clarifying various terms and conditions of the contract.

STATUS OF SUGGESTIONS

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

#2019-003: HEAD START FOOD PROGRAM – OPERATIONAL REVIEW

JUNE 13, 2019

BACKGROUND

The Jefferson Community Action Program (JeffCAP) operates a Head Start Program (Education Program), which promotes the school readiness of children from birth to age five from low-income families by enhancing their cognitive, social, and emotional development. The Education Program provides a full-day, center-based option throughout Jefferson Parish. A requirement of the Education Program is to participate in the Child and Adult Care Food Program (Food Program). Food Program participation is dependent upon the enrollment numbers in the Head Start Education Program.

Through the Food Program, JeffCAP provides healthy meals to children, ages six weeks to five years. JeffCAP receives reimbursement for serving meals that meet Federal nutritional guidelines. Food Program participants receive two free meals (breakfast and lunch) and a free afternoon snack at eight locations throughout the parish.

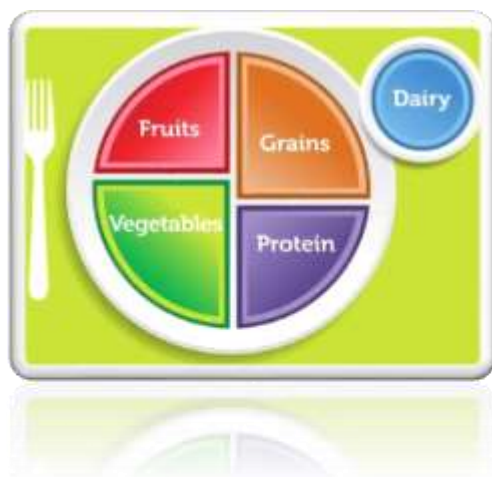
Total Food Program Expenses in Fiscal Years 2017 and 2018 were \$927,369 and \$805,157, respectively. Food Program Revenue was 52.5% of Expenses in the Fiscal Year 2017 and 62.3% in Fiscal Year 2018, meaning that Program Revenues did not cover Program Expenses.

OBJECTIVES

The objectives of this review were to evaluate the Food Program cost structure and enrollment data for operational effectiveness and identify areas to increase the financial self-sufficiency of the Food Program.

SUMMARY

Internal Audit suggested three goals for the Jefferson Parish Community Action Program to review and work towards achieving. Achievement of these goals, in whole or in part, can increase the number of children served while minimizing reliance on revenue sources other than the Department of Education, i.e., Head Start Education Program and effectively on the Parish's General Fund.



STATUS OF SUGGESTIONS

Three suggestions were made as a result of this engagement. One has been fully implemented, and two are in process as of the timing of this report. See Attachment B for more details.

#2019-004: JEFFERSON PARISH PETTY CASH

APRIL 17, 2019

BACKGROUND

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

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

Jefferson Parish has a total of 62 cash funds held at various locations, totaling approximately \$30,000.

OBJECTIVES

The objectives of this review were to:

- 1) Verify that current Custodial Agreements are in place for all cash funds, and include custodians and responsible directors who are current and active employees of the Parish.
- 2) Analyze the appropriateness of the approved petty cash limits by examining the frequency of the petty cash replenishments.
- 3) Perform surprise counts on selected petty cash funds.



SUMMARY

The engagement highlighted the need for a review of the Cash Funds located throughout the parish, and for further development of processes and procedures in place to adequately monitor such funds.

STATUS OF SUGGESTIONS

Three suggestions were made as a result of this review. Two have been resolved, and one is in the process as of the timing of this report. See Attachment B for more details.

#2019-005: PARKS & RECREATIONAL FACILITIES PUBLIC USE, COST OF OPERATIONS AND MAINTENANCE

AUGUST 14, 2019

BACKGROUND

The Jefferson Parish Department of Parks & Recreation (JPRD) offers a variety of traditional and non-traditional recreational activities for adults, teens, and children. Activities include playgrounds, athletics such as basketball, track, soccer, baseball, and softball, football, cheerleading, and volleyball. JPRD also offers camps, special needs services, community enrichment and cultural classes, gymnasiums, courts and fields, tracks, dog parks, fishing piers, boat launches, and more.

The mission of JPRD, according to the 2018 Annual Budget, is to provide wholesome, safe recreational opportunities that enhance the quality of life for Jefferson Parish residents. Such mission is carried out through its seventy-five (75) locations, including three (3) offices encompassing over 1,800 acres of land on the East Bank and West Bank of the parish.

Operating expenditures for Fiscal Year 2018 approximated \$26.8 million, excluding capital expenditures and transfers. Revenues for Fiscal Year 2018 approximated \$33.1 million and were mainly derived from Ad Valorem and Occupancy Taxes, Service Charges assessed to East Bank residents (Lafreniere), Charges for Services, and Other Sources.

OBJECTIVES

The Objective of this review was to perform an analysis of the public usage and costs of all Jefferson Parish Parks & Recreational Facilities on both the East and West banks of the parish.

SUMMARY

For as many things as JPRD does well, there are still opportunities for improvement in its operations. The results of this review identified the need for JPRD to formulate a Business Plan in collaboration with the Parish Administration and Council to take a more strategic approach to service area locations and services offered. While benchmarking suggests that JPRD falls within median levels in some cases, Service Area Radius maps indicate that there may be duplication in where parks are located.

As part of the process of formulating a Business Plan, there is a need for more specific tracking of location by location costing, and better tracking of participation data so that both provide more meaning in analyzing cost-benefit of each location.

Becoming active in the National Recreation and Park Association can foster the professional growth of JPRD and assist with keeping abreast of current and future trends for parks and recreational facilities. Earning accreditation through the Commission for Accreditation of Parks and Recreation Agencies will also help assist in professional growth and development of best practices, policies, and procedures.

STATUS OF SUGGESTIONS

Nine suggestions were made as a result of this review. All are In Process of being implemented. See Attachment B for more details.

AUGUST 21, 2017

BACKGROUND

Hurricane Isaac, a Category 1 hurricane, made landfall in Louisiana in August of 2012 near the mouth of the Mississippi. Jefferson Parish was impacted by hurricane-force winds, significant rainfall, and flooding that overcame the drainage and sewerage infrastructure in place at the time. According to door-to-door inspections conducted by the Federal Emergency Management Agency (FEMA), an agency of the United States Department of Homeland Security, nearly 13,000 homes sustained damage as a result of Hurricane Isaac. The total estimate of such damage in Jefferson Parish was approximately \$224 million.

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. In general, the parish has twenty-four (24) months to expend each round of funding; however, an extension can be requested. Rounds one (1) through three (3) have been expended as of the timing of this report, while rounds four (4) and five (5) are in process.

OBJECTIVES

The overarching objective of this review was to ensure compliance with HUD CDBG-DR requirements.

SUMMARY

The audit highlighted areas in the CDBG-DR Policies and Procedures Manual and areas of the Disaster Relief website that needs to be corrected or updated. Overall, however, the main concern is the delay in requesting the extension for Round 5 funding, which currently has \$8.3 million remaining to drawdown. The extension was requested eleven (11) months after HUD recommended it be requested. Although it is believed that the extension will be approved, the delay is concerning as it places the parish at risk for losing funding should it not be approved. The due date for drawing down over \$8.3 million in funding is within two (2) weeks of the conclusion of this audit. Quite simply, the timing is “too close for comfort.”

STATUS OF SUGGESTIONS

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



#2019-007: PROPERTY MAINTENANCE ZONING – VEHICLES UNDER TOW

OCTOBER 14, 2019

BACKGROUND

The Jefferson Parish Department of Property Maintenance Zoning/Quality of Life (PMZ) has the responsibility to administer and enforce specific provisions of the Jefferson Parish Code of Ordinances in a consistent and equitable manner. Functions of PMZ tagging and removing abandoned vehicles which was the focus of this engagement.

PMZ secured a two-year revenue-generating contract that engaged Moon's Towing Service, Inc. (Moon's Towing or the "Contractor") for the removal and towing of junked, derelict and abandoned vehicles, boats, oversized and commercial vehicles, trailers and other oversized objects (hereafter referred to as "vehicles"). In general, once vehicles that need to be removed from an area are identified, PMZ issues a violation notice to the vehicle owner, providing them with an allotted time frame to cure the violation. If the violation is not cured, then PMZ authorizes Moon's Towing to remove the vehicle. Moon's Towing is to remit payment to the Parish each month based on a per vehicle type charge as established via contract. The Contractor is then permitted to collect towing fees from the owner when the vehicle is retrieved, or take ownership of the vehicle if it is not claimed by the owner.

OBJECTIVES

The objectives of this review were to:

- 1) Ensure compliance with and adequate monitoring of the current revenue-generating contract with Moon's Towing,
- 2) Evaluate Internal Controls surrounding revenue due to the Parish, from the issuance of violations related to the junked, derelict, and abandoned vehicles through receipt of payment, and
- 3) Review the workflow process of the same (#2).



SUMMARY

Processes and procedures should be tailored so that all vehicles identified for towing, whether on public or private property, are tracked in the electronic database (CERVIS). Additionally, the Department should not rely solely on the Contractor's representation for amounts due to the Parish.

For future contracts, PMZ should work with the Department of Purchasing to secure the contract via the Request for Proposal (RFP) process instead of the Public Bid process. The RFP evaluation committee should evaluate proposed revenue amounts by applying the weighted average of quantity percentages against each revenue line submitted.

STATUS OF SUGGESTIONS

Ten suggestions were made as a result of this review, five have been Fully Implemented, and five are In Process of being implemented. The department proposed an alternative solution for one of the suggestions being implemented. See Attachment B for more details.

#2019-008: ANIMAL SHELTER- FOLLOW UP

DECEMBER 17, 2019

BACKGROUND

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

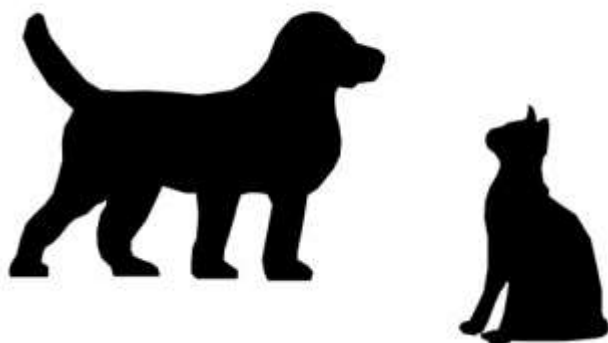
OBJECTIVES

The objectives of this review were to:

- 1) Follow up on findings conveyed via Internal Audit Report #2017-004: Animal Shelter Inventory and Collections issued on December 27, 2017. Six findings were issued that addressed the following:
 - Adoption and redemption fees not being charged in accordance with the JP Code of Ordinances,
 - Lack of adequate physical controls of rabies tags,
 - Deposits not made in a timely fashion,
 - Placement of security cameras, and
 - Written Policies & Procedures for financial functions.
- 2) Determine the implementation status of the new software system, Pet Point.
- 3) Review the nature of the Cooperative Endeavor Agreement (CEA) with the Jefferson Society for Prevention of Cruelty to Animals (JSPCA), who is contracted to administer the rabies and spay/neuter programs.

SUMMARY

Formalized, written policies and procedures that are tailored to each location, if necessary, should be developed and followed so that employees are clear in their day-to-day responsibilities, and the parish is appropriately safeguarded against fraud, waste, and abuse. Additionally, the placement of surveillance cameras should be reviewed so that high traffic and unguarded areas are appropriately monitored.



The review highlighted the need to consistently track (inventory) and charge for adoption, redemption, and other chargeable services in accordance with the

Jefferson Parish Code of Ordinances, and a procedure to approve fee reductions needs to be formalized between the Department, Administration, and Jefferson Parish Council.

The Animal Shelter should work with the Department of MIS to develop policies and procedures for user rights and to determine if logical security controls exist within the design of the PetPoint system.

The Animal Shelter should implement a system for regular review of the CEA with the JSPCA for delivery of the rabies/shelter and spay/neuter programs and management of related parish funds.

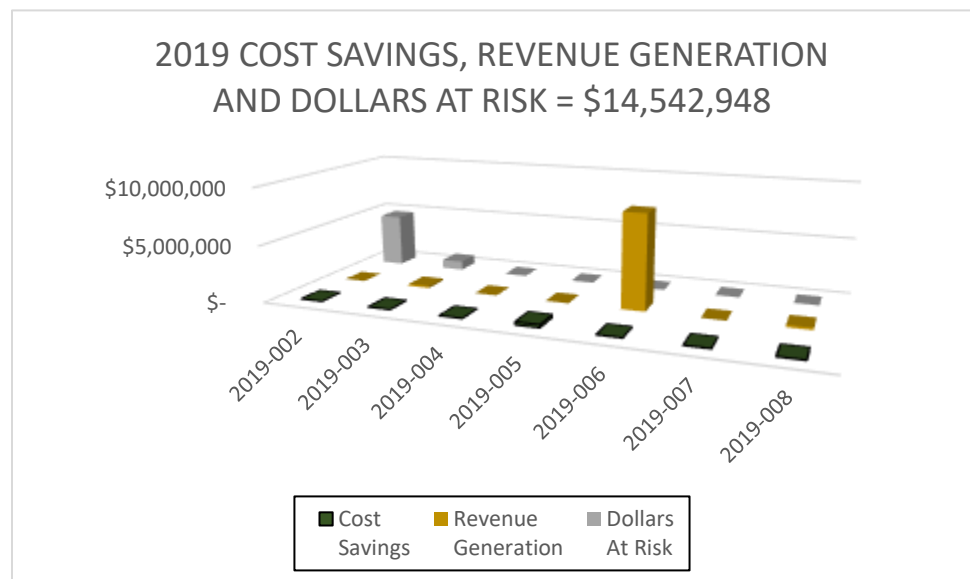
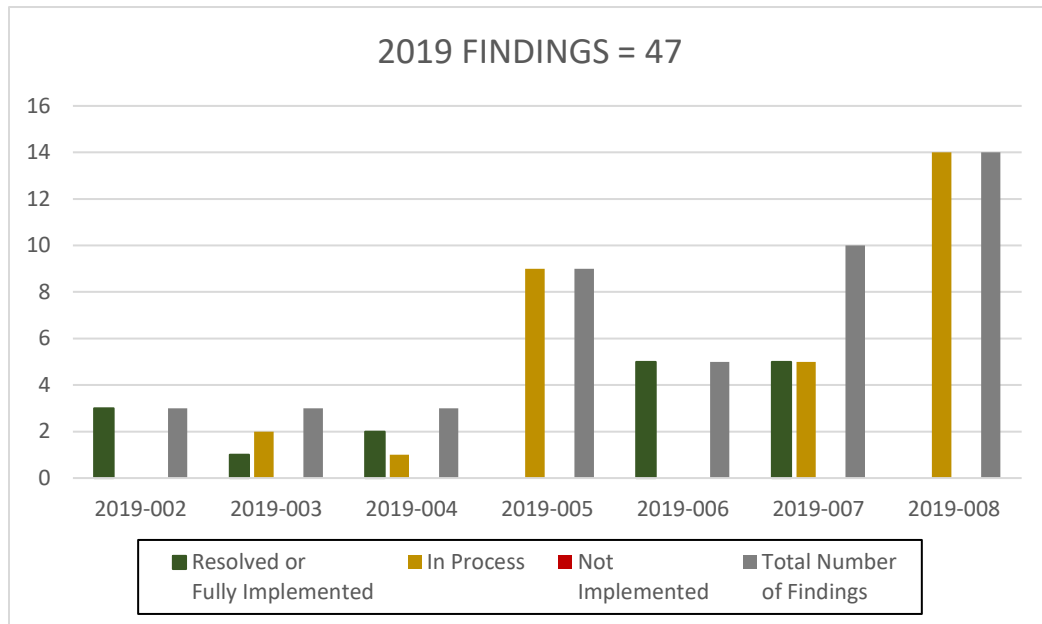
STATUS OF SUGGESTIONS

Fourteen suggestions were made as a result of this review. All are In Process of being implemented. See Attachment B for more details.



ATTACHMENT A

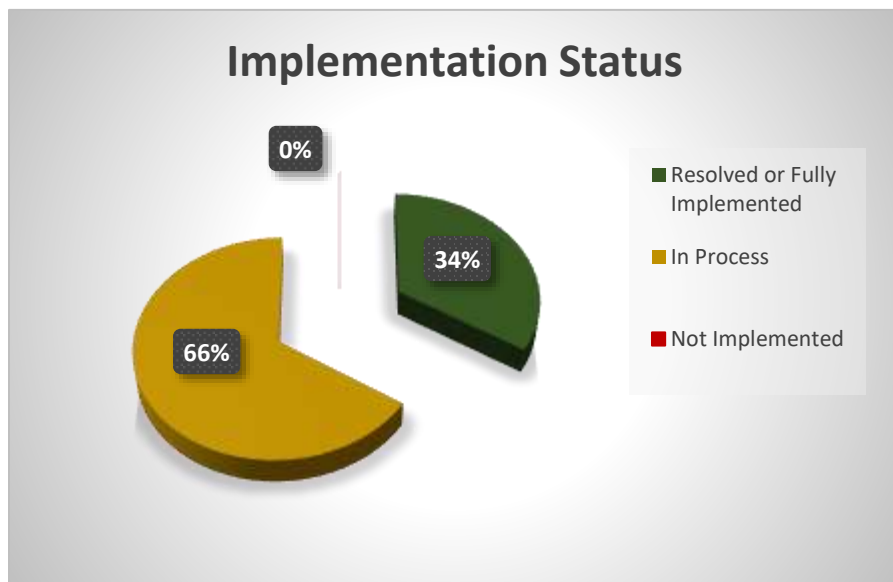
IMPLEMENTATION STATUS OF 2019 REPORTS



ATTACHMENT B

IMPLEMENTATION STATUS & # OF FINDINGS BY AUDIT REPORT

IMPLEMENTATION STATUS AND NUMBER OF FINDINGS				
Report #	Resolved Or Fully Implemented	In Process	Not Implemented	Total Number of Findings
2019-002	3	-	-	3
2019-003	1	2	-	3
2019-004	2	1	-	3
2019-005	-	9	-	9
2019-006	5	-	-	5
2019-007	5	5	-	10
2019-008	-	14	-	14
TOTAL	16	31	-	47
Percent to Total	34%	66%	0%	100%



Internal Audit Report #2019-002
Correctional Facility Healthcare Services: Contract 55-15051
Issued: March 20, 2019

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	<p>The contract calls for monthly reports but does not explicitly require that such reports be submitted monthly.</p> <p>Reports were submitted every month; however, they did not include changes in personnel as required by Section 3m of the contract.</p>	<p>The contract language will be modified to require that the reports be submitted monthly. Furthermore, notification of changes in personnel will not be required except to those serving as key personnel such as President, Executive Medical Director, Director of Clinical Services and Health Service Administrator. The CJA may supplement and amend the list of key personnel as appropriate.</p>	<p>Fully Implemented</p> <p>Dollars at Risk = \$4,746,829 (Max Annual Contract Payments)</p>
2	<p>Monthly financial statements and annual expenditure reports were not submitted as required by Section 3o of the contract.</p>	<p>Future contracts will require submission of annual financial statements.</p>	<p>Fully Implemented</p>
3	<p>The Parish provides compensation to CorrectHealth in advance based on an estimated census. The contract does not coincide with the Parish's fiscal year.</p>	<p>The current contract expires in May 2019. Future contracts will include language to insure that payments are made after services are provided. The CJA will consider the feasibility of changing the contract to coincide with the calendar year.</p>	<p>Resolved</p>

Dollars at Risk = \$4,746,829

Internal Audit Report #2019-003
Head Start Food Program: Operational Review
Issued: June 13, 2019

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	<p>JeffCAP should consider increasing the Teacher to Student Ratio from two Teachers to every fifteen Students (2:15) to 2:20, or otherwise to an accepted ratio as per 45 CFR § 1302.21(b). The highest acceptable ratio will aid in increasing revenues, thereby increasing the financial self-sufficiency of the Food Program. JeffCAP should implement or strengthen its efforts to increase attendance to the threshold of 85%.</p>	<p>The audit revealed opportunities to increase revenue through “optimal capacity.” The term “optimal capacity” is relevant to the audit as it relates to the grant approved number of children for the program versus the Average Daily Attendance (ADA). In 2018, the findings note an “optimal capacity” of 629 and an ADA of 487.</p> <p>As indicated by the ADA for this period, there may be opportunities to increase attendance which will increase revenue for the program. The program staff shall monitor attendance patterns and continuously implement the strategies to strengthen efforts to increase daily attendance.</p>	<p>Fully Implemented</p> <p>Dollars at Risk = \$798,672 (2018 Dept. of Ed. Revenue Budget)</p>
2	<p>JeffCAP should examine current staffing levels and projected staffing levels, and take into consideration the guidelines as formulated by the National Food Service Management Institute. JeffCAP should then make staffing adjustments as appropriate. Additionally, menu creation should be reviewed to identify any opportunities to include less laborious food preparation that will still adhere to Federal Nutritional Guidelines. This will aid in the reduction of staffing levels to appropriate amounts.</p>	<p>In an effort to reduce staff related expenses, the current staffing levels will be reviewed for ensure that each is relevant to operations and does not represent duplication in services. Additionally, efforts will be put forth to identify vacancies and fill only as necessary.</p> <p>Evaluation of each menu may be warranted and consideration will be given to varying the menu based upon enrollment and staff available for preparation.</p>	<p>In Process</p>

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
3	The Dietitian and those responsible for ordering food should be given a cost threshold or goal to help keep food costs closer in line with the minimum requirement 50% of revenue as set forth by the USDA.	<p>The findings represent room for improvement in this area and costs can be reduced by addressing the following:</p> <ul style="list-style-type: none"> • Examine menus to ensure that the food selections are compliant yet cost effective to the program. • Ensure that selections and menus do not contain time consuming recipes which has a direct impact on time expended by the staff. 	In Process

Savings/Revenue Generation = \$176,670

(combined achievement of all three goals)

Dollars at Risk = \$798,972

Internal Audit Report #2019-004
Jefferson Parish Petty Cash
Issued: April 17, 2019

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	A process should be developed and implemented to ensure that all Custodial Agreements in place are the current version of the agreement and include the current Responsible Director/person. Additionally, periodic communications should be sent to the Custodians and Responsible Directors reminding them of the policies and procedures in place and their responsibility for the fund.	The Accounting Department is in the process of further updating the Funds Handling Policies and Procedures and will send out quarterly emails to each department with available petty cash funds to remind them of the policies.	Resolved Dollars at Risk = \$30,433 (Total of petty cash funds at Feb 28, 2019)
2	A process should be developed and implemented to review replenishments to ensure they are being made in accordance with current Funds Handling Policies & Procedures. Further, all approved Petty Cash funds should be reviewed to determine the true need for the fund and if the approved total fund amount is appropriate. Internal Audit suggests the closure of all funds that are stale or have low activity, and the closure of the two Animal Shelter Cash Drawers.	The Department of Accounting will institute a formal practice which requires each accountant to track the reimbursements for their assigned departments through contact with the respective department when a quarterly request as outlined in the Funds Handling Policies and Procedures is not received. The Accounting Department will conduct an annual review of the all petty cash funds to evaluate the necessity of the funds.	In Process
3	Total funds were not intact for two (2) Petty Cash Funds selected for a surprise count.	Both petty cash funds were closed and all Parish funds were accounted for.	Resolved

Dollars at Risk = \$30,433

Internal Audit Report #2019-005
Parks & Recreational Facilities Public Use,
Cost of Operations and Maintenance
Issued: August 14, 2019

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
1	JPRD should develop a 3 to 5-year business plan in coordination with the Parish Administration and the Parish Council. A business plan will foster a more strategic and collaborative approach to providing recreational services throughout the parish.	In lieu of a 3-5 year business plan, we recommend a complete master plan be undertaken. The master plan would examine and make recommendations in regard to facility locations, programming, operations, financing and service. The plan can be accomplished either by an appointed task force or hiring a 3 rd party consultant with a solid background in evaluation parks and recreation departments.	In Process
2	Review locations of Parks and Recreation sites to determine if any can be consolidated, allowing for other sites to be opened to increase service area coverage and to enhance services to the residents of Jefferson Parish.	As evidenced by this audit, there is saturation of facilities in certain areas and demand in others. Consolidation is an idea that has to be strongly considered but it has to be a well thought out, nuanced plan that has undergone public input and scrutiny.	In Process Annual Savings = \$254,942 (site consolidation)
3	Internal Audit recommends surveys be conducted to determine if there are other needs or interests in the locations with low participation and determine if additional services such as transportation to locations, or reduced fees would bolster participation. Survey results could be used to help develop the business plan	We are well aware of changing demands in our field and we can provide valuable insights on how we can repurpose facilities and plan and carry out alternative programming. Fee structuring needs to be analyzed to see if more participation can be encouraged. Transportation to locations is an issue in some of our socioeconomically challenged areas, this also can be analyzed.	In Process

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
4	JPRD should evaluate methods to expand outreach efforts to apprise citizens of services JPRD has to offer. Dependence on the Activity Guide and “word of mouth” may be less than effective in the current environment.	In today’s environment, social media and electronic means of facilitating programming are the norm. We will welcome setting up either a task force or a series of meetings with the Parish I.T. Department as well as PIO in regards to enhancing our ability to outreach and electronically facilitate programming.	In Process
5	Internal Audit recommends measures be put in place for better tracking of all participation and utilization data. Analysis of participation data can also be used to help develop the business plan.	The recommendation to capture visits to parks and satellite areas is something we should consider. We will have to investigate if there is a cost effective electronic means of capturing this information.	In Process
6	JPRD should consider instituting specific cost tracking by location so that financial data is more useful. More specific costing of locations can be used in the overall business plan to determine the cost-benefit of particular locations in conjunction with utilization statistics.	JPRD does all budgeting, procurement and accounting on standard Finance Department software and in accordance to all Parish guidelines and policies. We are agreeable to working with the Jefferson Parish Finance Department on any changes they can make toward tracking these specific costs for locations.	In Process
7	The National Parks and Recreation Association (NPRA) issues an agency benchmarking report each year. While benchmarking should be evaluated cautiously due to the variables in respondent data, JPRD should institute the practice of benchmarking and incorporate resulting goals into the departmental business plan.	While benchmarking may give us valuable insights into how we rank amongst our peers and can also provide information in justifying our funding, this recommendation is not considered a priority as it relates to all of the other important issues we have agreed to address as a result of this audit.	In Process

#	IA Observation/Suggestion:	Department Response (excerpted):	Implementation Status:
8	JPRD should become active in NRPA to take advantage of its knowledge base, educational programs, and conferences. According to the NRPA website, NRPA provides members with grant opportunities, professional development, networking, advocacy, and many other resources to help support communities.	JPRD agrees and will send attendees to subsequent NRPA congresses. This will be helpful in acquiring information such as alternative programming, outreach, cost tracking, capturing statistics in regard to participation and tracking park and playground visits.	In Process
9	JPRD should consider attaining accreditation by the Commission for Accreditation of Park and Recreation Agencies (CAPRA).	We feel we match or exceed these levels of our peers. The reason for this confidence come from praise by its elected leadership, community leaders, satisfied participants and long-time voter support of our dedicated funding. CAPRA accreditation can only further validate this credibility. We agree to consider attaining accreditation.	In Process

Savings/Revenue Generation = \$254,942

Internal Audit Report #2019-006
CDGB – Hurricane Isaac – HUD Disaster Recovery Grant
Issued: August 21, 2019

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
1	<p>1A) Recommendations made by HUD via the onsite monitoring reports should be implemented in a timely manner. Not requesting an extension to expend Round 5 funding places over \$8million at risk. This funding is critical to serving the needs of Jefferson Parish citizens, as outlined in the Action Plan formulated via this program.</p> <p>1B) To ensure that proper communication is in place between the Director and CAA, Internal Audit recommends a quarterly “Dashboard Report” be provided to the CAA. The report should highlight items such as the amount of grant funds received, the grant activities that occurred, the amount of grant funds remaining to be utilized, and any applicable due date. Such a Dashboard Report could be based on the Quarterly Performance Report.</p>	<p>The department agrees with the Internal Auditor’s suggestion and will provide a quarterly report to the CAA, which highlight items such as the amount of grant funds received, the grant activities that occurred, the amount of grant funds remaining to be utilized, and any applicable due date. This quarterly report will be based on the Quarterly Performance Reports provided to HUD. The Director will submit a report to the CAA following the HUD quarterly report schedule:</p> <ul style="list-style-type: none"> • Q-1: January – March (April 30th) • Q-2: April – June (July 31st) • Q-3: August – September (October 30th) • Q-4: October – December (January 30th) <p>The department submitted Round 5 extension request to HUD and is awaiting a repose from HUD. However, the department remains on track to reach all proposed deadlines.</p>	<p>Fully Implemented Revenue Generation = \$8,334,023 (Round 5 funding deadline near expiration)</p> <p>Fully Implemented</p>
2	<p>The CDBG-DR Policies and Procedures Manual should be updated as noted, and the Department of Community Development should continue working with the Department of Internal Audit to aid in successfully completing audits. Formalized and accurate policies and procedures serve as a blueprint of controls and help to ensure that the department remains in</p>	<p>Section 11.4 of the CDBG-DR policies and procedures have been updated as noted. JPDCD will continue to work with the department of internal audit to facilitate audits as necessary.</p> <p>The CDBG-DR Policies Manual Version No. 5 was made visible to the public on August 13, 2019, which included the language recommended within this report. The department will continue working with the Department of Internal Audit to aid in successfully</p>	<p>Fully Implemented</p>

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
	compliance with funder requirements, and grant awards are not jeopardized.	completing audits in order to ensure that the department remains in compliance with funder requirements, and grant awards are not jeopardized.	
3	Responses to monitoring reports and any other HUD communications should be made within the timeframe as requested by HUD, or otherwise in a timely manner if no due date is given. Part of being good stewards of grant funds is timely and accurate communications to the funder. Not doing so could jeopardize the parish's future ability to receive grant funding.	The department responded to the HUD report on August 15, 2019. The response is included in a form as an exhibit to this report. The department will ensure timely communication continues between HUD and the Parish.	Fully Implemented
4	The Department of Community Development should ensure that information posted on the Disaster Relief website is accurate, comprehensive, and in accordance with current policies and procedures.	The department took the suggestion of the Internal Auditor prior to receiving this report and ensured that the information posted on the Disaster Relief website was accurate, comprehensive, and in accordance with policies. The department worked with MIS to resolve this matter and those items were fixed.	Fully Implemented

Revenue Generation = \$8,334,023

Internal Audit Report #2019-007
Property Maintenance Zoning – Vehicles Under Tow
Issued: October 14, 2019

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
1	All reports should be retained on the network drive that is backed up regularly and accessible by designated employees in the event of staff transitions. This control procedure should be incorporated into formal, written policies and procedures.	Agree with this recommendation. All reports are now being stored on the N: drive and are accessible by multiple employees. Procedure has been written into formal policies.	Fully Implemented
2	The Department should strive to obtain both daily and monthly reports as per the terms of the contract.	We currently strive to collect daily and monthly reports and will continue to do so.	Fully Implemented
3	PMZ should strive to collect payments from the Contractor in accordance with the contract.	We currently strive to collect payments in accordance with the contract and will continue to do so.	Fully Implemented
4	PMZ should institute and implement a formal written policy to send deposits to Accounting in a quick and timely manner. The deposits can be made independent of the reconciliation process.	Agree with this recommendation. Procedure has been written into formal policies.	Fully Implemented
5	The towing information sent to the Department of Accounting should indicate the service month and year so that Accounting can include the month and year in the notation in the general ledger. Such notation will foster more effective contract monitoring.	Agree with this recommendation. Procedure has been written into formal policies to include service month and year with the check deposits.	Fully Implemented

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
6	Develop a method within the CERVIS database to track not only the tagged vehicle violations but also the Enforcement Orders issued by the Bureau of Administrative Adjudication. This method will help to ensure that amounts are collected for all vehicles towed by the Contractor.	Agree with this recommendation. This will be implemented within the 2020 calendar year. PMZ/QOL in conjunction with New Era are responsible for completing this recommendation.	In Process
7	In future towing services agreements, PMZ should consider requiring the vendor to maintain a database of all towed vehicles and grant PMZ access to such database. PMZ should reconcile the Contractor's database for vehicles towed then invoice the Contractor for the amount due to the Parish. Formal policies and procedures should be written to incorporate the invoicing processes.	Do not agree with this recommendation. With the nature of competition in the towing field, I believe this cannot be achieved. However, I do believe it is reasonable to require the towing company to list the fee's paid per vehicle on their daily and monthly reports.	In Process
8	Procure the revenue-generating towing contract through the Request for Proposal process instead of the Public Bid process, if deemed lawful by the Parish Attorney's Office. This process will allow for a more equitable evaluation of per-unit pricing and may encourage more Contractors to submit proposals.	Agree to attempt this recommendation. Will work with Purchasing to pursue the RFP process immediately in preparation for the end of contract in October of 2020.	In Process
9	The RFP evaluation committee should evaluate the proposed total revenue based on a weighted average of estimated quantities. This method calculates a more realistic revenue for comparison among Contractors.	Agree to this recommendation provided the RFP process is successful in obtaining bidders.	In Process

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
10	PMZ should start the contract procurement process upon issuance of this report so that the Parish has more time and the ability to reject proposals, or try again if proposals received are not responsible. For ease of monitoring and billing, Internal Audit recommends future contracts end on October 31 with the subsequent contract renewing on November 1.	Agree to this recommendation. Will work with purchasing to pursue the RFP process immediately in preparation for the end of contract in October of 2020 and will extend the date of the contract to October 31.	In Process

Dollars at Risk = Cannot Be Determined

Internal Audit Report #2019-008
Animal Shelter – Follow Up
Issued: December 17, 2019

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
1	Written P&P should be formalized and organized in a fashion that is logical and provides a clear understanding of what should be done, how it should be done, who should do it, and when it should be done. Such formalized, written P&P will establish controls that can deter theft and other losses, ensure that employees at each location are consistent in handling transactions, help to cross-train staff, and hold staff accountable for their actions. Staff should be trained and given regular refresher courses on the P&P.	We agree with the Internal Audit's findings and are currently revising P&P to formalize, organize and make them more logical. We understand in implementing the revised P&P it will allow us to deter theft and ensure employees at each location are consistent in handling transactions and will help with adherence and accountability. We are currently providing training on processes and have made plans to give refresher courses to the employees monthly which will include the revised P&P. The goal for completion of the revised P&P is April 2020.	In Process
2	<p>a) Funds collected should be reconciled on a daily basis in accordance with the parish's Funds Handling Policies & Procedures.</p> <p>b) The department's policies and procedures should be updated to exclude references to cash and include references to other acceptable forms of payment, such as money orders.</p>	<p>a) Funds collected will be reconciled on a daily basis in accordance with the parish's Funds Handling Policies & Procedures. This will start with the hiring of the secondary accounting clerk. We will be opening that position for hire in February 2020</p> <p>b) The department's policies are being revised and will exclude references to cash and include references to other acceptable forms of payment, such as money orders and credit/debit cards.</p>	In Process

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
3	<p>a) The Animal Shelter should work with the Department of MIS to establish processes and procedures to assign and manage user roles appropriately. Logical security controls need to be reviewed to ensure that only authorized users have access to data, levels of access are appropriate, and authorized access is denied, and the attempt is reported.</p> <p>b) The Animal Shelter should consult with the parish's Department of MIS, and with PetPoint to determine if a system flaw exists that allows "non-administrator" users to gain administrator rights.</p>	<p>a) We agree that the Animal Shelter needs to establish processes and procedures to assign and manage user roles appropriately (PetPoint, and AS400). We also agree that logical security controls need to be reviewed to ensure that only authorized users have access to data. We need to define levels of access which are appropriate per user. We need to ensure data/accesses are better controlled, unauthorized access is denied, and the attempt is reported. We will meet with the Department of MIS for help in our revisions of P&P.</p> <p>b) The Animal Shelter will consult with the parish's Department of MIS, and with PetPoint to discuss a system flaw that I believe exists that allows "non-administrator" users to gain administrator rights.</p>	In Process
4	The Animal Shelter should consult with the Department of Security to ensure that surveillance equipment is adequate and strategically placed throughout each facility. The cameras should be placed in accordance with the size and layout of the building such that high traffic and unguarded areas are monitored. Additionally, video surveillance should record and monitor any area where an employee or third party theft could occur.	We agree with the Internal Audit's findings and will be consulting with the Department of Security to ensure surveillance equipment is adequate throughout each facility. We will request that the cameras be placed in accordance with the size and layout of the building to ensure high traffic areas are more easily monitored. We will confer with the Security Department about these issue and get documentation about the need for the cameras and the ability or inability to accomplish this by May 2020.	In Process

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
5	<p>a) Adoption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30(c)(3). A process for requesting fee reductions and obtaining approval should be established and included in written policies and procedures. Any approved rate reductions and special adoption events that are held with reduced fees as approved via Jefferson Parish Council resolution should be clearly documented so that the expected revenue can be calculated and compared to actual revenue collected.</p> <p>b) Policies & Procedures need to include steps to include all adoptions in the inventory module properly.</p>	<p>a) We agree with the Internal Audit's findings and have newly established a process for the documentation of fee reductions which are compliant and aligned with the Parish Code of Ordinances. We will ensure the newly established process is added to the revised P&P.</p> <p>b) We agree that the revised P&P needs to include all adoptions (types and fees) in the inventory module properly as to reflect expected revenue in order to make a more accurate comparison to actual revenue.</p>	<p>In Process Revenue Generation = \$61,796 (cat/kitten adoptions not charged in accordance with Ordinance)</p>
6	<p>Redemption fees should be charged in accordance with the Jefferson Parish Code of Ordinances, Chapter 7, Section 7-30. A process for requesting fee reductions and obtaining approval should be established and included in written policies and procedures. Any rate reductions as approved via Jefferson Parish Council resolution should be clearly documented so that the expected revenue can be calculated and compared to actual revenue collected.</p>	<p>We agree with the Internal Audit's findings and have newly established a process for the documentation of fee reductions which are compliant and aligned with the Parish Code of Ordinances. We will ensure the newly established process is added to the revised P&P. This documentation will also be added to the record retention schedule as being held for 2 years for the purposes of these audits.</p>	<p>In Process Revenue Generation = \$28,845 (redemptions not charged in accordance with Ordinance)</p>

#	IA Observation/Suggestion:	Department Response:	Implementation Status:
7	<p>a) Tags entered into PetPoint should be designated by type relative to the fee structure set by Jefferson Ordinance (duplicate, adoption tag, altered, unaltered). This will allow an expected revenue amount to be calculated based on tags issued. As per Finding #1 of this report, a process needs to be put in place to compare expected revenue to actual revenue collected.</p> <p>b) A system needs to be established at both Animal Shelters to control the physical distribution of rabies tags better. A periodic inventory of tags needs to be taken and compared against tag numbers issued as entered into the PetPoint system. Differences between the two should be investigated.</p>	<p>a) We agree that Rabies Tags entered into PetPoint should be designated by type relative to the fee structure (duplicate, adoption tag, altered, and unaltered). Although PetPoint may not have an option for these specific categories, we can add the information as a memo/note. This can be included in the revised P&P.</p> <p>b) We agree that a system needs to be established at both Animal Shelters to control the physical distribution of rabies tags better as well as the need for a regular inventory. We are currently working on ways to do an appropriate regular inventory at both shelter locations that will include Rabies Tags.</p>	<p>In Process</p> <p>Revenue Generation = \$3,921 (rabies tags not charged in accordance with Ordinance)</p>
8	<p>a) The Director of Animal Shelter and its CAA should actively obtain reports as required in CEA and monitor the operations of the JSPCA as described within this finding. Report format and content should be agreed upon by JPAS and JSPCA so that it is consistent and understandable by both, that is to say, a common language should be established. JPAS should ensure that contract deliverables are being met, funds are being collected appropriately, expended prudently, and the excess funds are calculated accurately and remitted to JPAS timely.</p>	<p>a & b) As the Director of Shelter Operations, I will obtain all reports relative to and as set forth by the Jefferson Parish Ordinances as part of the CEA with the JSPCA.</p> <p>c) A meeting with the JSPCA will take place in January 2020 to set a schedule for all reports and information to be turned in to the Director of the department. The documentation will include all reports and documentation necessary to do a time study to verify the validity of the programs. The Director may request the help of another Department to obtain a secondary opinion in these determinations.</p>	<p>In Process</p> <p>Revenue Generation = \$106,517 (Net Income retained by JSPCA for Spay/Neuter program)</p>

8 (cont.)	<p>b) This apportionment of fees collected by the rabies program, as set forth by JP Ordinance Section 7-31(a)(1), should be examined by the department to determine its current viability.</p> <p>c) Internal Audit recommends a time study be performed to verify the validity of the 50%-50% allocation of JSPCA payroll and related expenses between the rabies/shelter and spay/neuter programs.</p>		
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Revenue Generation = \$201,079

ATTACHMENT C

2019 ANNUAL PLAN

GOALS

Performance Indicators call for a total one follow-up engagement and four proposed new engagements for FY2019, 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 new or current information becomes available or as situations may otherwise dictate. An annual risk assessment and an annual report will also be issued during FY2019 as required by JP Ordinance. The Director will complete a minimum of forty hours of professional education during FY2019.


AUDIT PLAN

ANNUAL REPORTS		
#	DEPARTMENT	DESCRIPTION
1	Parishwide	2019 Annual Report
2	Parishwide	2020 Annual Risk Assessment/Audit Plan
2019 NEW ENGAGEMENTS		
#	DEPARTMENT	DESCRIPTION
1	Property Maint/Zoning	Vehicles under Tow: Revenue Contract
2	Jeff CAP	Food Service: Contract Compliance
3	To be Announced	Surprise Petty Cash Audit
4	Community Justice Agency	Healthcare Treatment: Contract Compliance
5	To be Determined	Allowance for Additional Engagement as Determined
6	To be Determined	Allowance for Additional Engagement as Determined
2019 FOLLOW UP ENGAGEMENT		
#	DEPARTMENT	DESCRIPTION
1	Animal Shelter	Follow up on Internal Controls
PROFESSIONAL TRAINING		
#	COURSE DESCRIPTION	HOURS
A	Institute of Internal Auditors, Gvt. Finance Officers Association, etc.	40

ATTACHMENT D

2019 YEAR-END STATUS REPORT


DEPARTMENT OF INTERNAL AUDIT STATUS REPORT AS OF DECEMBER 30, 2019

PERFORMANCE INDICATORS		2019 GOAL	2019 COMPLETED
A	Required Annual Reports	2	2
B	Total Number of New Engagements	6	6
C	Total Number of Follow Up Engagements	1	1
D	Percent of Audit Findings Accepted	90%	96% 
E	Number of Professional Training Hours per Year	40 Hours	40.5 Hours

REQUIRED ANNUAL REPORTS				
#	DEPARTMENT	DESCRIPTION	STATUS	
1	Parishwide	2019 Annual Report	Final	
2	Parishwide	2020 Annual Risk Assessment/Work Plan	Final	
2019 NEW ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Property Maint/Zoning	Vehicles Under Tow: Revenue Contract	9 / 10	Final
2	Jeff CAP	Food Program: Operational Review	3 / 3	Final
3	Parishwide	Surprise Petty Cash Audit	3 / 3	Final
4	Community Justice Agency	Healthcare Treatment: Contract Compliance	3 / 3	Final
5 *	Parks & Recreation	Facilities Public Use, Cost of Ops and Maint	8 / 9	Final
6 ^	Community Development	Block Grant Disaster Recovery (HUD - Isaac)	5 / 5	Final
2019 FOLLOW UP ENGAGEMENT				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Animal Shelter	Follow up on Internal Controls	14 / 14	Final
PROFESSIONAL TRAINING				
#	COURSE DESCRIPTION		PLANNED HOURS	ACTUAL HOURS
A	Institute of Internal Auditors courses		32	32
B	Governmental Accounting and Auditing Update		5	5.5
C	Ethics for CPA's (required to maintain certification)		3	3
TOTAL HOURS			40	40.5

* Parks & Recreation: Facilities Public Use, Cost of Operations and Maintenance was added to the Annual Work Plan via Resolution #133285 passed on March 20, 2019.

^ Community Development: Block Grant Disaster Recover was added to the Annual Work Plan via Resolution # 133789 passed on June 19, 2019.

 Alternative solutions were provided by department directors, increasing the completion percentage from 96% to 100%.

ATTACHMENT E

INTERNAL AUDIT MONITORING STATUS OF PRIOR ENGAGEMENTS

IA Report #	Department	Finding #	Finding 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 appropriate ness of royalty payments received.	Closed
2017-002	Environ Affairs	2	Restructure future contractual relationships.	Closed
2017-002	Environ Affairs	3	Ensure vendor payments are received timely.	Closed
2017-002	Risk Mgmt	4	Establish tracking system for vendor insurance renewals.	Closed
2017-002	Environ Affairs	5	Obtain financials from vendor for monitoring purposes.	Closed
2017-003	Water	1	Formalize and enhance written policies and procedures.	Open
2017-003	Water	2	Segregate duties for collection of drop box payments.	Closed
2017-003	Water	3	Evaluate security cameras and increase physical security of Terrytown.	Closed
2017-003	Water	4	Implement cash-free environment	See 2018-009
2017-003	Water	5	Discontinue collecting payments for other (non-IP) utilities.	Open
2017-004	Animal Shelter	1	Adoption fees should be charged as per Ordinance.	see 2019-008
2017-004	Animal Shelter	2	Redemptions fees should be charged as per Ordinance.	see 2019-008
2017-004	Animal Shelter	3	Physical controls of rabies tags should be enhanced.	see 2019-008
2017-004	Animal Shelter	4A	All deposits should be made in a timely fashion.	see 2019-008
2017-004	Animal Shelter	4B	Evaluate placement of security cameras	see 2019-008
2017-004	Animal Shelter	4C	Formalize and enhance written policies and procedures.	see 2019-008
2017-005	Animal Shelter	1	Cash-Free Initiative	See 2018-009
2017-005	Environ Affairs	2	Cash-Free Initiative	See 2018-009
2017-005	Library	3	Cash-Free Initiative	See 2018-009
2017-005	Parks & Rec	4	Cash-Free Initiative	See 2018-009
2017-005	Transit	5	Cash-Free Initiative	Closed
2017-005	Water	6	Cash-Free Initiative	See 2018-009
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

IA Report #	Department	Finding #	Finding Description	Monitoring Status
2018-004	PW Inventory	1	Formalize and enhance written policies and procedures.	Follow up 2020
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.	Follow up 2020
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).	Follow up 2020
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.	Follow up 2020
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	Partner agencies to submit quarterly narrative reports.	Closed
2018-006	Perform Arts Center	1A	Payments to SMGJ should be made timely.	Closed
2018-006	Perform Arts Center	1B	Contract terms should be labeled clearly and consistently.	Closed
2018-006	Perform Arts Center	2A	Reports should be collected as per Management Agreement.	Closed
2018-006	Perform Arts Center	2B	References within the management agreement should be valid.	Closed
2018-006	Perform Arts Center	3	Annual financial statements should be obtained per Agreement.	Closed
2018-006	Perform Arts Center	4A	SMGJ to submit monthly reports in a timely manner.	Closed
2018-006	Perform Arts Center	4B	The content of the monthly report should include facility usage and fees.	Closed
2018-006	Perform Arts Center	5A	Budgeted amounts should be scrutinized by parish.	Open
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.	Open
2018-006	Perform Arts Center	7C	Review SMGJ staffing structure to determine if right-sized for contract.	Open
2018-006	Perform Arts Center	7D	Review SMGJ budget regarding Travel and Meal expense.	Open
2018-007	Perform Arts Society	1	Designate a person to monitor contract deliverables.	Open
2018-007	Perform Arts Society	2	Restructure CEA with Society to include usage at fixed amount.	Open
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.	Open
2018-008	9-1-1 Comm Dist	1	Code of Ordinance to be amended to designate appropriate chairperson.	Closed
2018-008	9-1-1 Comm Dist	2	Board meetings should be conducted quarterly; dates published.	Closed
2018-008	9-1-1 Comm Dist	3	Accounting to consistently remit fees to JPSO within 30 days of receipt.	Closed
2018-008	9-1-1 Comm Dist	4	Adjust rates upward in accordance with Ordinance, if lawful.	Open
2018-008	9-1-1 Comm Dist	5	Determine if service fees are being remitted from all providers.	Open

IA Report #	Department	Finding #	Finding Description	Monitoring Status
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	Follow up 2020
2018-009	Environ Affairs	2	Cash-Free Initiative	Follow up 2020
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	Follow up 2020