

Internal Audit Report #2023-004
Jefferson Parish Petty Cash Follow-Up
Release Date: December 7, 2023



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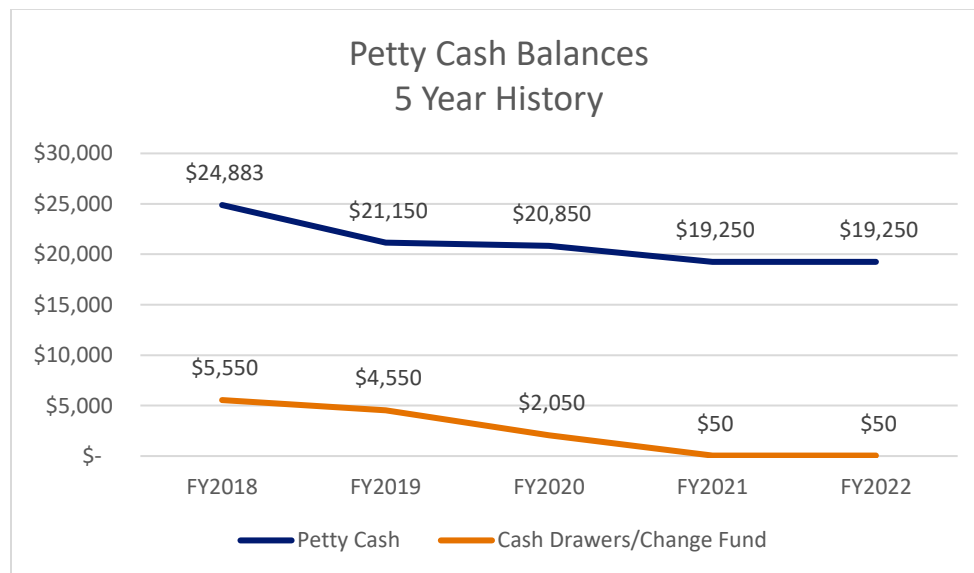
OVERVIEW

BACKGROUND

Jefferson Parish accounts for petty cash on an imprest basis. Departments use 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 must sign a Custodial Agreement and abide by Funds Handling Policies and Procedures.

As needed, a department employee requests an advance from the custodian or spends their 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, which 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 secure petty cash location, and updates the running cash balance on the Petty Cash Log.

The above background was taken from the previous audit report related to Petty cash (See Attachment A). This audit is a follow-up to the previous one conducted. The background verbiage still applies as of the time of this follow-up report. The chart below shows that total petty cash balances have decreased in the last five (5) years.



Additionally, the number of petty cash funds maintained throughout the parish has decreased from sixty-two (62) as of 2018 to thirty-seven (37) as of 2022. (See Attachment C.)

The previous audit report on petty cash was released on April 17, 2019. Since then, the Department of Accounting has updated its Funds Handling Policies & Procedures effective January 24, 2020. (See Attachment B.)

OBJECTIVES

The objectives of this engagement were to follow up on the Findings and Recommendations documented via Internal Audit Report 2019-004: Jefferson Parish Petty Cash, conduct surprise petty cash counts on judgementally selected petty cash funds intact as of the time of this report, and analyze and comment on the Funds Handling Policies & Procedures effective January 24, 2020.

A summary of recommendations made via Internal Audit Report 2019-004 is as follows:

- 1) A process should be developed and implemented to ensure that all Custodial Agreements 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.
- 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.
- 3) During the course of the audit, Internal Audit recommended the immediate closure of two Petty Cash Funds whose surprise counts resulted in a shortage. The resulting action was taken to close such accounts. Internal Audit further recommends that each of the two scenarios be reviewed and a determination made as to the need for any corrective action. Likewise, the Administration should evaluate the need to notify the District Attorney, Louisiana Legislative Auditor, and the Jefferson Parish Sheriff's Office. A process should be developed and implemented to periodically perform surprise counts of select Petty Cash Funds.

SCOPE

The scope of this engagement included a 5-year history of petty cash balances (2018-2022), petty cash funds in place as of the timing of this report, and current Funds Handling Policies & Procedures.

PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the data.

- a) Obtained and reviewed all current policies and procedures in place as pertains to petty cash.
- b) Retrieved current and historical financial data from the AS/400 Financial Management System.
- c) Analyzed financial data to develop expectations of petty cash funds maintained throughout the parish.
- d) Obtained from the Department of Accounting, the petty cash listing of funds held for the fiscal year ends December 31, 2021, and 2022.
- e) Reviewed Custodial agreements in place for select Responsible Custodians.
- f) Conducted surprise petty cash fund counts on select departmental custodians.
- g) Performed other procedures deemed necessary to satisfy the objectives of this engagement.

CUSTODIAL AGREEMENTS

CRITERIA

According to Section 6.1 of the Funds Handling Policies & Procedures, the Responsible Custodian must be a Jefferson Parish employee or otherwise approved by the Accounting Department and must sign the Custodial Agreement.

FINDINGS

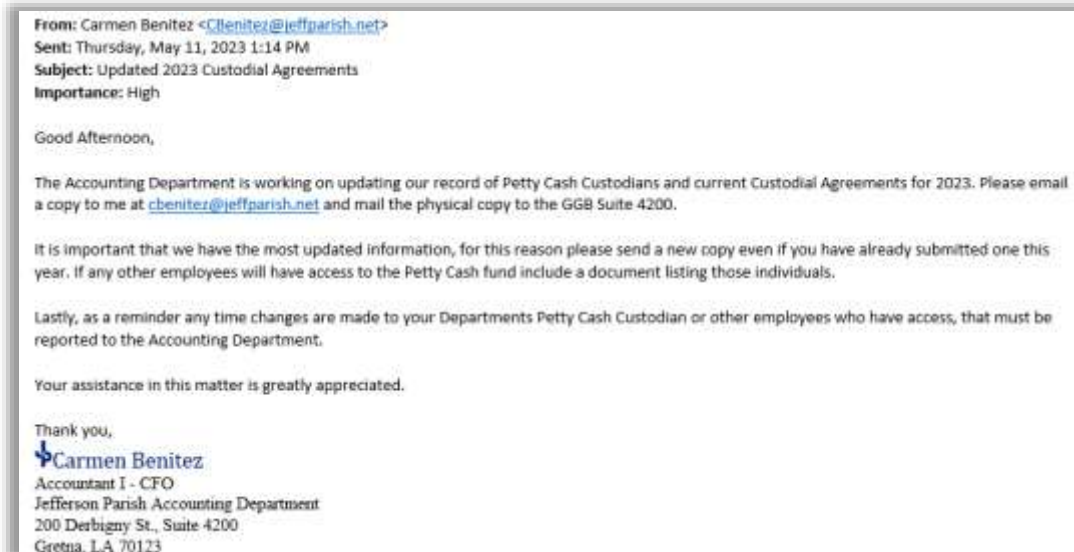
- 1) Inactive employees were included on the year-end December 31, 2021, petty cash reconciliation.
- 2) The December 31, 2022, petty cash reconciliation was provided on July 6, 2023.

OBSERVATIONS

The Funds Handling Policies & Procedures require each petty cash fund to have a Responsible Custodian who must sign a Custodial Agreement. The custodian is responsible for the integrity of the fund. Additionally, per Section 6.2 of the policy, "Departments are responsible for ensuring up-to-date Custodial Agreements are on file with the Accounting Department."

The previous audit on this topic (See Attachment A) found that fifteen point five percent (15.5 %) of the agreements in place were not the current version or did not specify the current director responsible for funds.

As of December 31, 2022, the Parish had thirty-seven (37) Petty cash Funds and one (1) cash drawer. Internal Audit judgementally selected sixteen (16) funds to either review or conduct a surprise petty cash count. (See the "Surprise Petty Cash Counts" section of this report.) During this part of the review, Internal Audit requested the Custodial Agreements from four (4) of the six (6) departments selected for surprise petty cash counts. Each of the four (4) departments indicated that on May 11, 2023, the Department of Accounting requested an update of the Petty Cash Custodians and Custodial Agreements for 2023. (see below) This date was after the date (May 4, 2023) Internal Audit requested information related to this audit from the Director of Accounting.



Internal Audit did not make any further requests from the other ten (10) selected funds since the Department of Accounting requested updated information from the departments. See Attachment G for an example of the Custodial Agreement, updated by the Department of Human Resource Management and remitted to the Department of Accounting, signed and dated May 11, 2023.

Next, Internal Audit reviewed the Petty Cash Reconciliation as of December 31, 2021¹, to determine if any of the Custodians or Directors listed were still active employees or were employees of the department for which they were listed as its custodian. Ten (10) Custodians and eight (8) Directors² were randomly selected and cross-checked against employee records. The results are as follows:

Department	Custodian	Director	Comment
Community Development	Christina Benfield	Nichole Fontenot	No exceptions noted.
Drainage	Davelynn James	<not selected>	No exceptions noted.
Engineering	<not selected>	Angela DeSoto	No exceptions noted.
Environmental	Krista L Mueller	<not selected>	Last day 10/22/21
Fire – EB (EBCF)	<not selected>	Chief Tibbetts	No exceptions noted.
Fire Training Center	Annette Guillot	<not selected>	No exceptions noted.
Human Resouce Mgmt	<not selected>	Nicole C Thompson	No exceptions noted.
Jeff CAP	Cappri Lebeaux	<not selected>	No exceptions noted.
Legislative Delegation	Mary Connick	<not selected>	No exceptions noted.
Library	<not selected>	Marylyn P Haddican	No exceptions noted.
General Services – East	Christy Comeaux	Anthony Francis	Director retired 4/2/21
General Services – West	Maryanne Adorno	Anthony Francis	Director retired 4/2/21
Sewerage Field Office -West	Ryan Boudreaux	<not selected>	No exceptions noted.
Sewerage – West	<not selected>	Mike P Lockwood	No exceptions noted.
Workforce Connection	Fang Zhou	Alice White	Director retired 3/31/21

Based on the eighteen (18) employees reviewed, fifteen (15) were still active employees or were employees of the department for which they were listed as its custodian. The accuracy rate is eighty-three percent (83%).

One should note that this analysis was based on the 2021 reconciliation. (See the footnote on this page.) Internal Audit created a December 31, 2022, reconciliation based on the 2021 reconciliation and petty cash general ledger activity in 2022.

RECOMMENDATIONS

- 1) Internal Audit recommends that the Department of Accounting send periodic emails regularly to Responsible Custodians and Directors to remind them of their responsibility to ensure up-to-date Custodial Agreements are on file with the department.
- 2) Internal Audit recommends that the Petty Cash reconciliation be prepared timely each fiscal year, with the updated information collected.

¹ The December 31, 2022 Petty Cash Reconciliation was not available during the fieldwork portion of this audit; however, it was provided by the Department of Accounting on July 6, 2023.

² This number is based on unduplicated names listed.

REPLENISHMENT OF PETTY CASH FUNDS

CRITERIA

According to Section 2.2 of the Funds Handling Policies & Procedures, when the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often if necessary. At the end of each fiscal year, the Request for Petty Cash Reimbursement Form must be submitted to the Accounting Department by January 10th of the following year or the closest following day that the Parish offices are open for business. This is required for all petty cash funds regardless of whether or not a reimbursement is needed.

FINDINGS

- 3) Nineteen (19) of the thirty-seven (37), or fifty-one percent (51%), of Petty Cash funds were not replenished quarterly as required. Twenty-two (22) of the thirty-seven (37), or fifty-nine percent (59%), of Petty Cash funds were not replenished at the end of each fiscal year as required.
- 4) Petty cash spending activity does not support the total authorized amount for some of the petty cash funds.

OBSERVATIONS

Frequency of Petty Cash Replenishments Finding #2 of the prior Internal Audit report (IA2019-004) stated that “Thirty-four (34) of the fifty-two (52), or sixty-five percent (65%), of Petty Cash funds, were not replenished as required.” This was based on data analyzed from January 1, 2018, to December 2018 and included petty cash funds only. (Sixty-two total funds were analyzed in the prior period, with ten being cash drawers or change funds.)

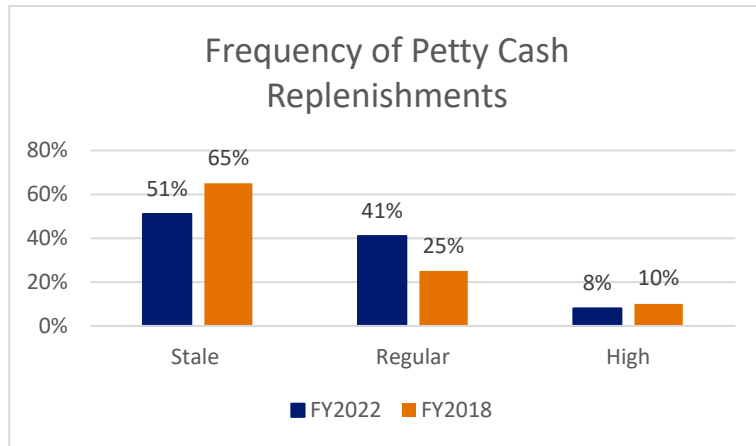
As of December 31, 2022, thirty-seven (37) of the Parish’s cash funds are used for petty cash, plus one maintained as a cash drawer. According to Section 2.2 of the Funds Handling Policies & Procedures, when the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often if necessary.

Internal Audit obtained replenishment data for each cash drawer to analyze the frequency of replenishment requests. Like the prior audit, each fund was characterized as follows based on the replenishment frequency from January 1, 2022, to December 31, 2022: Stale, Low, Regular, or High.

Characterization	Number of Months Replenished	Number of Funds	Total Balances
Stale	0	3	\$1,150
Low	1-3	16	\$5,900
Regular	4-9	15	\$9,450
High	10-12+	3	\$2,750
	TOTAL	37	\$19,250

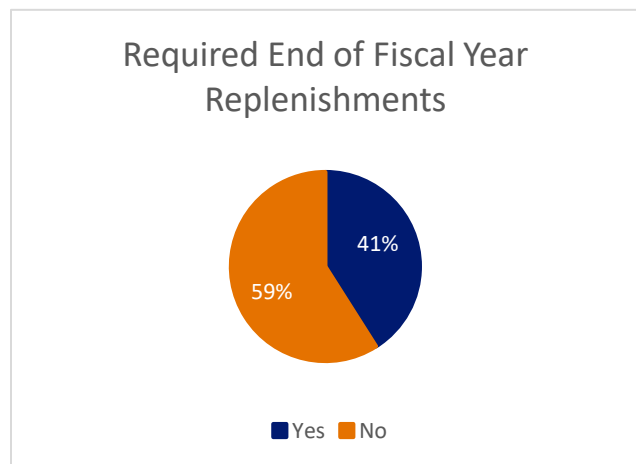
Note that frequency was analyzed based on the number of months in which replenishments were requested in the twelve-month period. Any fund replenished during four or more months was considered to meet the replenishment requirement per the policy. Such funds may not have been replenished precisely at the end of each quarter; however, the Responsible Custodian was considered to have embraced the spirit of the policy.

Compared to the prior audit, the percentage of funds not replenished as required by the Funds Handling Policies and Procedures reduced from sixty-five percent (65%) to fifty-one percent (51%). This represents thirty-seven percent (37%) of total balances, or seven thousand fifty dollars (\$7,050). While the percentage has decreased since the prior audit, this data suggests that half of the petty cash funds are not used regularly. (See Attachment D.) (See Surprise Counts for suggested balance reductions and closures.)



Required End of Fiscal Year Replenishments According to Section 2.2 of the Funds Handling Policies & Procedures, at the end of each fiscal year, the Request for Petty Cash Reimbursement Form must be submitted to the Accounting Department by January 10th of the following year or the closest following day that the Parish offices are open for business. This is required for all petty cash funds, regardless of whether or not reimbursement is needed.

Internal Audit analyzed replenishment dates and noted when the first replenishment was made in the fiscal year 2023. The policy the Department of Accounting sets forth requires year-end replenishments to be made by January 10th of the following year. For audit purposes, replenishments made by January 31st were considered to embrace the spirit of the policy. Of the thirty-seven (37) petty cash funds, fifteen (15), or forty-one percent (41%), had year-end replenishment requests by January 31st. (See Attachment E.)



Appropriate Balances Internal Audit also examined the total authorized amount for each petty cash fund versus the highest and lowest dollar amount of replenishment requests. This data helps to determine if spending activity supports the authorized amount of the fund. For example, Drainage has a \$2,000 authorized petty cash fund. They made twelve (12) replenishment requests during the fiscal year 2022. The highest monthly request was \$671.47, and the lowest was \$42.94. This suggests that a lower total authorized fund may be more appropriate. (See Attachment F for data related to all petty cash funds.) Internal Audit also included specific comments regarding authorized funds within the next section of this report (Surprise Petty Cash Counts).

RECOMMENDATIONS

- 3) Internal Audit recommends that the Department of Accounting review each petty cash account's activity and determine the authorized funds' reasonableness. The Department should contact the Responsible Director to discuss increasing, decreasing, or eliminating available petty cash balances. This is specified in Section 2.5 of the Funds Handling Policies and Procedures.
- 4) Internal Audit recommends that the Department of Accounting send periodic emails to the Responsible Custodians and Directors to remind them of the requirement to replenish funds when the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first.



**Business units should evaluate their business needs
and limit the petty cash account to the lowest amount that will meet those needs.**

—Harvard University, Financial Policy Office, Petty Cash

SURPRISE PETTY CASH COUNTS

CRITERIA

According to paragraph 4 of the Custodial Agreement contained within the Funds Handling Policies & Procedures, the fund is subject to audit, with or without notice, by a representative of the Accounting Department or by the Parish's authorized internal or external auditors. The Responsible Custodian must be present for the audit, and the Responsible Custodian must produce cash and/or paid receipts equal to the petty cash total [listed above].

FINDING

- 5) Total funds exceeded the authorized amount for four (4) petty cash funds selected for a surprise count.
- 6) Surprise petty cash counts were not conducted by the Department of Accounting.
- 7) All Library petty cash funds were not reflected on the listing provided by the Department of Accounting.

OBSERVATIONS

Internal Audit selected sixteen (16) petty cash funds and performed a surprise count or further analyzed the fund. For the surprise counts, each Responsible Custodian was not aware that a count was going to be conducted, as is the nature of a surprise count. A summary of the counts and funds selected for further analysis is as follows:

DEPARTMENT	EXPECTED AMOUNT	ACTUAL AMOUNT ³	DATE OF COUNT OR ANALYSIS
Building Permits	500.00	500.00	Counted - 06/01/2023
Drainage	2,000.00	N/A	Analyzed - 06/05/2023
Emergency Mgmt	1,000.00	N/A	Analyzed - 06/05/2023
Fire (East Bank Consolidated)	1,000.00	N/A	Analyzed - 06/05/2023
Human Resources	300.00	300.00	Counted - 06/01/2023
Jefferson Community Action Program	750.00	750.14	Counted - 06/01/2023
Juvenile Detention	250.00	N/A	Analyzed - 06/05/2023
Legislative Delegation	50.00	N/A	Analyzed - 06/06/2023
Library (Cash Drawer)	50.00	N/A	Analyzed - 06/06/2023
Playground (West)	1,500.00	N/A	Analyzed - 06/05/2023
Public Work: Line Rehab (East)	200.00	N/A	Analyzed - 06/05/2023
Sewerage (East)	500.00	N/A	Analyzed - 06/05/2023
Sewerage Water Treatment (East)	300.00	N/A	Analyzed - 06/05/2023
Water Plant (East)	1,000.00	1,007.57	Counted - 06/01/2023
Workforce Connection (American Job Center)	300.00	301.41	Counted - 06/07/2023
Workforce Development Board	100.00	128.97	Counted - 06/07/2023

³ Actual Amounts shown as "N/A" signifies that the funds were not counted by Internal Audit.

Building Permits

A surprise count was conducted on June 1, 2023, at approximately 10:00 a.m. Robin Lanusse, Responsible Custodian, was present for the count and confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$500.00
Receipts	0.00
Vouchers	0.00
Total Intact (Actual)	\$500.00
Total Expected	500.00
Difference	\$ 0.00

Internal Audit reviewed a Custodial Agreement signed on May 12, 2023. (See the “Custodial Agreements” section of this report.) Ms. Lanusse indicated that, to the best of her knowledge, there had been no surprise petty cash counts performed historically.

Per a review of petty cash disbursements, \$58.92 was restored to the fund via two vouchers in the fiscal year 2022. No disbursements were made through May 31 of the current fiscal year (2023). Given the frequency and small size of disbursements, Internal Audit recommends that the \$500.00 total fund be evaluated for reduction or elimination.

Drainage

This petty cash fund has an approved total of \$2,000.00. During the fiscal year 2022, the department replenished the fund twelve times, with the highest request of \$671.47. (See Attachment F.) The last replenishment as of the writing of this report was on May 2, 2023, for \$441.76. Internal Audit reviewed the August 23, 2022, replenishment check for \$555.32 and noted expenditures as shown below:

DESCRIPTION	AMOUNT
A/C filters, paper towel holder, faucet, sink, tail piece, tube, clean out, trap adapter, plywood	334.68
Gauge, filter base, hose, clamps, lock nuts	220.64

Given the size of each replenishment relative to the approved total, Internal Audit recommends that the \$2,000.00 total fund be evaluated for reduction. (See Recommendation #3.)

Emergency Management

This petty cash fund has an approved total of \$1,000.00. During the fiscal year 2022, the department replenished the fund four times, with the highest request of \$442.75. (See Attachment F.) The last replenishment as of the writing of this report was on May 11, 2023, for \$423.56. Internal Audit reviewed the August 4, 2022, replenishment check for \$201.63 and noted expenditures as shown below:

DESCRIPTION	AMOUNT
2 weather pad locks for the Gretna boat launch, keys	179.30
for EOC lockers and buckets & lids for traffic control	
chains	
screw driver and hand drill parts	22.33

Internal Audit also noted and reviewed the March 30, 2023 replenishment check for \$730.69 since it was closer to the approved fund total of \$1,000. Expenditures noted are as follows:

DESCRIPTION	AMOUNT
donuts for EOP update meeting, lunch for the EOP	699.80
update meeting (3/6/23 - 3/10/23)	
copy of keys made for radio file cabinet, tile hole saw	30.89
and wall plate	

The nature of expenditures and approved total appear reasonable for this department.

Fire (East Band Consolidated Fire)

This petty cash fund has an approved total of \$1,000.00. During the fiscal year 2022, the department replenished the fund three times, with the highest request of \$337.03. (See Attachment F.) The last replenishment as of the writing of this report was on January 24, 2023, for \$418.44. Internal Audit reviewed the August 9, 2022, replenishment check for \$155.36 and noted expenditures as shown below:

DESCRIPTION	AMOUNT
Postage	57.10
Building Maintenance	33.92
Miscellaneous	34.38
General Supplies	29.96

Given the frequency of replenishment requests, Internal Audit recommends that the \$1,000.00 total fund be evaluated for reduction. (See Recommendation #3.)

Human Resource Managment

A surprise count was conducted on June 1, 2023, at approximately 9:00 a.m. Susan Cunningham, Responsible Custodian, was present for the count and confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$291.49
Receipts	8.51
Vouchers	0.00
Total Intact (Actual)	\$300.00
Total Expected	300.00
Difference	\$ 0.00

Internal Audit reviewed a Custodial Agreement signed on May 11, 2023. (See the “Custodial Agreements” section of this report.) Ms. Cunningham indicated that, to the best of her knowledge, there had not been any surprise petty cash counts performed historically.

Per a review of petty cash disbursements, the department regularly uses the petty cash fund for training and small office supplies. The fund’s total is \$300.00, which was increased from \$200.00 on November 7, 2022. The December 31, 2021, reconciliation prepared by the Department of Accounting and subsequent general ledger activity indicates that the approved balance is \$200.00. Internal Audit recommends reviewing and correcting general ledger activity to reflect the \$300.00 authorized total.

Jefferson Community Action Program (JeffCAP)

A surprise count was conducted on June 1, 2023, at approximately 9:30 a.m. Cappri Lebeaux, Responsible Custodian, was present for the count and confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$324.01
Receipts	426.13
Vouchers	0.00
Total Intact (Actual)	\$750.14
Total Expected	750.00
Balance Over	\$ 0.14

Internal Audit reviewed a Custodial Agreement signed on May 21, 2023 (See the “Custodial Agreements” section of this report.) Ms. Lebeaux indicated that, to the best of her knowledge, there had been no surprise petty cash counts performed historically.

Per review of petty cash disbursements, Petty Cash Vouchers were in use; however, a Petty Cash Log was not. The Petty Cash Fund was last replenished on August 25, 2022 (approximately nine months ago). Section 2.2 of the current Funds Handling Policies & Procedures required petty cash to be replenished at least quarterly. Ms. Lebeaux was unsure as to how to request a replenishment. Internal Audit directed Ms. Lebeaux to the policies located on the Jefferson Parish website. Additionally, she was advised to contact the Department of Accounting for instruction.

The vouchers that must still be submitted to replenish the petty cash fund dated back to September 9, 2022, and extended through May 17, 2023. The highest voucher was \$119.13, and the lowest was \$5.00. Since vouchers within the last nine months were small and the department did not need to replenish the fund for that duration, Internal Audit recommends that the \$750.00 total fund be evaluated for reduction or elimination.

Juvenile Detention

This petty cash fund has an approved total of \$250.00. During the fiscal year 2022, the department once replenished the fund, requesting \$242.95. (See Attachment F.) The last replenishment as of the writing of this report was on March 7, 2023, for \$206.95. Internal Audit reviewed the August 25, 2022, replenishment check for \$242.95 and noted expenditures as shown below:

DESCRIPTION	AMOUNT
Building Materials	221.34 221.39
Small Tools	6.85
Postage	14.76

Given the frequency and size of the replenishment requests, Internal Audit recommends evaluating them for reduction or elimination. (See Recommendation #3).

Legislative Delegation

The approved Petty Cash fund of \$50.00 was last replenished on June 5, 2017. The fund is maintained by Mary Colleen, who offices in Baton Rouge. Since this fund was earmarked for closure during the last audit, Internal Audit contacted Ms. Peggy Barton, Responsible Director, via email. Ms. Barton indicated that the funds would be reconciled and sent to the Department of Accounting to close. Internal Audit did not apply any further audit procedures.

Library – Petty Cash and Cash Drawer

The Library system has two different approved petty cash funds per the reconciliation the Department of Accounting provided. One is a petty cash fund for \$1,000.00, and the other is a cash drawer for \$50.00. Internal Audit contacted Antoinette Scott, Library Business Manager, who confirmed that the Library has the \$1,000.00 petty cash fund, plus a \$180.00 cash drawer maintained at East Bank Regional Library (EBRL).

Ms. Scott also indicated that they have several cash drawers at each library branch location that are separate from the cash drawer mentioned above. The library system has fifteen locations aside from EBRL. According to Ms. Scott, each branch has a cash drawer, and the Regional libraries (East and West) likely have one in each department (circulation, reference, children's). As of the timing of this report, she is in the process of creating a list of the cash drawers by location.

Internal Audit recommends that the Department of Accounting work with the Library to determine the number, amount, and location of cash drawers, appropriately account for them, and ensure that Custodial Agreements are appropriately in effect.

Playground (West)

This petty cash fund has an approved total of \$1,500.00. During the fiscal year 2022, the department replenished the fund six times, with the highest request of \$678.53. (See Attachment F.) The last replenishment as of the writing of this report was on March 23, 2023, for \$351.42. Internal Audit reviewed the August 23, 2022, replenishment check for \$555.32 and noted expenditures such as doorstops, nuts, bolts, anchors, surge protectors, and electrical supplies.

Given the size of each replenishment relative to the approved total and the nature of the expenditures, Internal Audit recommends that the \$1,500.00 total fund be evaluated for reduction. (See Recommendation #3.)

Public Works: Line Rehabilitation (East)

This petty cash fund has an approved total of \$200.00. During the fiscal year 2022, the department replenished the fund, requesting \$157.04. (See Attachment F.) The last replenishment as of the writing of this report was on March 11, 2023, for \$69.48. Given the frequency and size of the replenishment requests, Internal Audit recommends evaluating them for reduction or elimination. (See Recommendation #3).

Sewerage (East)

This petty cash fund has an approved total of \$500.00. During the fiscal year 2022, the department replenished the fund two times, with the highest request of \$391.54. (See Attachment F.) The last replenishment as of the writing of this report was on December 2, 2022, for \$391.54. Given the frequency and size of the replenishment requests, Internal Audit recommends evaluating them for reduction or elimination. (See Recommendation #3).

Sewerage Wastewater Treatment Plant (East)

This petty cash fund has an approved total of \$300.00. During the fiscal year 2022, the department replenished the fund two times, with the highest request of \$129.27. (See Attachment F.) The last replenishment as of the writing of this report was on December 15, 2022, for \$129.27. Given the frequency and size of the replenishment requests, Internal Audit recommends evaluating them for reduction or elimination. (See Recommendation #3).



Water Treatment Plant (East)

A surprise count was conducted on June 1, 2023, at approximately 12:15 p.m. Mervin Graves, Responsible Custodian, was present for the count and confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$277.21
Receipts	3.00
Vouchers	727.36
Total Intact (Actual)	\$1,007.57
Total Expected	1,000.00
Balance Over	\$ 7.57

Internal Audit reviewed a Custodial Agreement signed on May 18, 2023. (See the “Custodial Agreements” section of this report.) Mr. Graves indicated that, to the best of his knowledge, there had not been any surprise petty cash counts performed historically.

The Petty Cash Fund was last replenished on December 21, 2021 (approximately 17 months ago). Section 2.2 of the current Funds Handling Policies & Procedures required petty cash to be replenished at least quarterly. Mr. Graves was aware of the policies; however, he was reminded of the section regarding the replenishment of the fund regularly.

The vouchers that must still be submitted to replenish the petty cash fund dated back to November 4, 2021, and extended through April 11, 2023. The highest voucher was \$66.59, and the lowest was \$3.66. According to Mr. Graves, the petty cash fund is used mostly for urgent needs when the timing is of the essence to bring systems back online. Since vouchers within the last seventeen (17) months were small, and the department did not need to replenish the fund for that duration, Internal Audit recommends that the \$1,000.00 total fund be evaluated for reduction.

Workforce Connection (American Job Center)

The December 31, 2021, information from the Department of Accounting listed Fang Zhou as the Responsible Custodian for the Workforce Connection petty cash fund. However, there have since been staff transitions and changes to the organizational structure of Workforce Connection. The program is now called the American Job Center, and the Responsible Custodian changed to Eurydice Bush Harrison. On July 22, 2022, Ms. Harrison transferred the petty cash fund to Frances Turner of the Workforce Development Board via a Transfer Agreement as required by the Funds Handling Policies and Procedures. Internal Audit reviewed such an agreement, which indicated that \$301.41 was transferred. Given the transitions, Internal Audit was able to perform a count, but there was an advance notice in this case. The count was conducted on June 7, 2023, at approximately 11:00 a.m. Ms. Turner authorized Nedra McKinney, Typist Clerk III for the Workforce Development Board, to be present for the count.

Ms. McKinney confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$301.41
Receipts	0.00
Vouchers	0.00
Total Intact (Actual)	\$301.41
Total Expected	300.00
Balance Over	<u><u>\$ 1.41</u></u>

Ms. McKinney was unaware of a Custodial Agreement in place and indicated that, to the best of her knowledge, there had not been any surprise petty cash counts performed historically. Upon inquiry of the Department of Accounting, they needed to be made aware of the changes to the Responsible Custodian and transfer of funds from one department to another. They are working to update their records.

Workforce Investment Board (Workforce Development Board)

A surprise count was attempted on June 1, 2023, at approximately 10:45 a.m. Frances Turner, the Responsible Custodian, was not available. After contacting Ms. Turner, she indicated that the Workforce Development Board (WDB) had not had petty cash in several years and that she often makes small purchases with personal funds. After further investigation, the Workforce Development Board fund was in the same lock box as the Workforce Connection funds (see above for more detail). Given this course of events, Internal Audit was able to perform a count, but there was an advance notice in this case. The count was conducted on June 7, 2023, at approximately 10:45 a.m. Ms. Turner authorized Nedra McKinney, Typist Clerk III for the Workforce Development Board, to be present for the count. Ms. McKinney confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$ 5.08
Receipts	123.89
Vouchers	0.00
Total Intact (Actual)	\$ 128.97
Total Expected	100.00
Balance Over	<u><u>\$ 28.97</u></u>

The Petty Cash Fund was last replenished on March 15, 2018 (over five years ago). Internal Audit reviewed five receipts related to this fund. The receipts dated back to May 15, 2019, and extended through July 12, 2021. The highest was \$46.86, and the lowest was \$8.38. The fund was over by \$28.97.

Ms. McKinney was unaware of a Custodial Agreement in place. She indicated that, to her knowledge, there had not been any surprise petty cash counts performed historically. According to Ms. McKinney, the petty cash fund is necessary for quarterly committee meetings and community outreach events. Since this fund has not been replenished for over five years and is over by \$28.97, Internal Audit recommends that the Department of Accounting work with the Workforce Development Board to resolve the overage. One should note that Ms. Turner is the Responsible Custodian for another petty cash fund (American Job Center).

RECOMMENDATIONS

- 5) Internal Audit recommends that the Department of Accounting evaluate funds that are over the authorized amount to determine if the collection of excess funds is warranted.
- 6) Internal Audit recommends that the Department of Accounting periodically exercise its right to audit petty cash accounts without notice.
- 7) Internal Audit recommends that the Department of Accounting work with the Library to determine the number, amount, and location of cash drawers, appropriately account for them, and ensure that Custodial Agreements are in effect.



CURRENT POLICIES AND PROCEDURES

CRITERIA

Policies and procedures should be regularly reviewed and revised to consider new parish ordinances, regulations, standards, technology, and structural changes.

FINDING

8) The Funds Handling Policies & Procedures contain outdated references.

OBSERVATIONS

The Department of Accounting has "Funds Handling Policies & Procedures" in place, effective January 24, 2020. (See Attachment B.) The document addresses "the control and disbursement of any and all funds collected and maintained by Jefferson Parish personnel." (Sec.1.1) Internal Audit reviewed the Funds Handling Policies & Procedures and noted the following:




Section	Internal Audit Comments
1.1	Both cash drawers and change funds are addressed in this section. * Consider removing it since the Parish is now cash-free, and the Library fund is slated for closure.
3.1	Same as above.
4.0	Same as above.
5.1	This section states, "Funds, including cash, checks, money orders, etc., are collected by various parish departments including but not limited to parks and recreation, animal shelter, water, streets, library, and transit." * Consider revising this section since some referenced departments no longer collect cash.
7.1	This section references "Department Level Policies." Does the Department of Accounting approve the policy or monitor which departments have policies in place?
Custodial Agreement	The agreement requires a list of names and titles with access to the fund. * Consider referencing the Transfer Agreement or providing clarifying language for the need for both.
Custodial Agreement	Bullet #1 references an employee who is now part of the Budget team versus the Accounting team. * Determine if this reference needs to be changed.
Custodial Agreement	Bullet #5 references change funds and cash drawers. * Determine if these references are still necessary.
Custodial Agreement	Bullet #6 references the Jefferson Parish Administrative Management Policy <u>602</u> , Section 4, Fines and Restitution. * The correct policy number is <u>502</u> . Policy 602 relates to Grievances. Policy 502 relates to Maintaining Standards of Effective Service.

Policies and procedures establish controls that can deter theft and other losses, ensure that employees are consistent in handling transactions, help to cross-train staff, and hold staff accountable for their actions. Regularly reviewing policies and procedures helps ensure they are updated with new laws, regulations, parish practices, and technologies.

RECOMMENDATION

8) Internal Audit recommends that the Department of Accounting designate a policy reviewer and that Petty Cash policies and procedures are reviewed and updated at least annually.

STATUS OF RECOMMENDATIONS FROM PRIOR AUDIT

#	Recommendation from 2019-004	Unchanged	Revised	Resolved
1	A process should be developed and implemented to ensure that all Custodial Agreements 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.			
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.			
3	During the course of the audit, Internal Audit recommended the immediate closure of two Petty Cash Funds whose surprise counts resulted in a shortage. The resulting action was taken to close such accounts. Internal Audit further recommends that each of the two scenarios be reviewed and a determination made as to the need for any corrective action. Likewise, the Administration should evaluate the need to notify the District Attorney, Louisiana Legislative Auditor, and the Jefferson Parish Sheriff's Office. A process should be developed and implemented to periodically perform surprise counts of select Petty Cash Funds.			

RECAP OF RECOMMENDATIONS FROM THE FOLLOW-UP AUDIT

#	Pg	Recommendation	Amount	Impact
1	5	Internal Audit recommends that the Department of Accounting send periodic emails regularly to Responsible Custodians and Directors to remind them of their responsibility to ensure up-to-date Custodial Agreements are on file with the department.	\$19,300	Dollars At Risk
2	5	Internal Audit recommends that the Petty Cash reconciliation be prepared timely each fiscal year, with the updated information collected.	Included above	Management Tool
3	8	Internal Audit recommends that the Department of Accounting review each petty cash account's activity and determine the authorized funds' reasonableness. The Department should contact the Responsible Director to discuss increasing, decreasing, or eliminating available petty cash balances. This is specified in Section 2.5 of the Funds Handling Policies and Procedures.	Included above	Management Tool
4	8	Internal Audit recommends that the Department of Accounting send periodic emails to the Responsible Custodians and Directors to remind them of the requirement to replenish funds when the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first.	Included above	Management Tool
5	17	Internal Audit recommends that the Department of Accounting evaluate funds that are over the authorized amount to determine if the collection of excess funds is warranted.	Included above	Management Tool
6	17	Internal Audit recommends that the Department of Accounting periodically exercise its right to audit petty cash accounts without notice.	Included above	Management Tool
7	17	Internal Audit recommends that the Department of Accounting work with the Library to determine the number, amount, and location of cash drawers, appropriately account for them, and ensure that Custodial Agreements are in effect.	Included above	Management Tool
8	18	Internal Audit recommends that the Department of Accounting designate a policy reviewer and that Petty Cash policies and procedures be reviewed and updated at least annually.	Included above	Management Tool
		DOLLARS AT RISK	\$19,300	

SUMMARY

This follow-up audit highlighted the need for the Department of Accounting's continued focus on petty cash funds throughout the parish. Although of limited financial materiality, petty cash often carries a significance that transcends its size. Regularly auditing the petty cash function can help ensure that the cash is used correctly, stored appropriately, and handled by authorized employees. A well-managed petty cash function often goes hand in hand with a strong internal control environment.⁴

Internal Audit would like to thank the Department of Accounting personnel for their professionalism and responsiveness during this process. Another thank you goes to those who endured surprise petty cash counts, along with the various Jefferson Parish Directors and team members who contributed time and attention to this engagement.

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

⁴ Internal Auditor – Petty Cash Disbursements – Risks associated with the organization's lockbox funds are anything but petty. – The Institute of Internal Auditors, 2019.

ATTACHMENT A

INTERNAL AUDIT 2019-004 JEFFERSON PARISH PETTY CASH

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



Tara Hazelbaker, CPA
DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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OVERVIEW

BACKGROUND

Jefferson Parish accounts for petty cash on an imprest basis. Departments are advanced cash to pay for small business-related purchases which require cash 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. (See Attachment A for "Fund Handling Policies & Procedures.")

Jefferson Parish has a total of 62 cash funds held at various locations, totaling approximately \$30,000. (See Attachment B for a listing of petty cash funds by department.)

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.

SCOPE

Current policies and procedures regarding Funds Handling were obtained from the Department of Accounting, along with all current Custodial Agreements in place. Additionally, a listing of cash accounts by department was obtained from the Department of Accounting. Data regarding the frequency of petty cash replenishments was extracted from the Parish's A/S 400 Financial Management System.

All such information was obtained as of February 28, 2019.

Surprise petty cash counts were conducted on March 12 and 14, 2019.



FINDING #1

CRITERIA

According to Section 6.1 of the Funds Handling Policies & Procedures, the Responsible Custodian must be a Jefferson Parish employee or otherwise approved by the Accounting Department, and must sign the Custodial Agreement.

FINDING

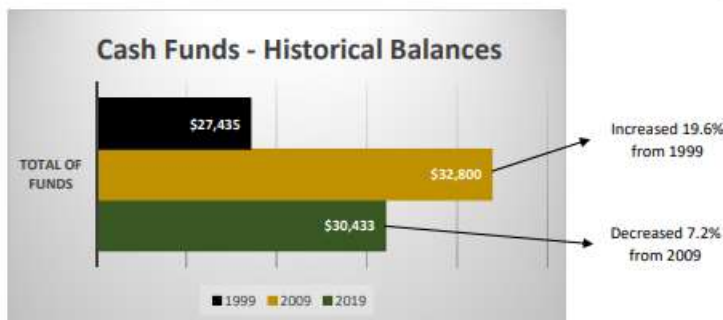
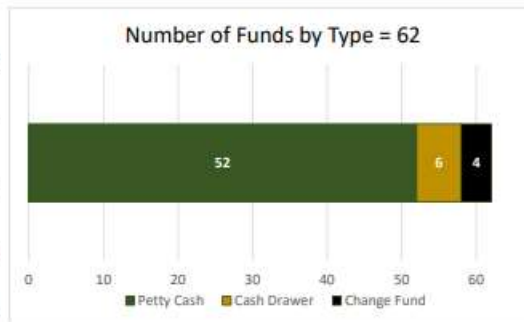
Nine Custodial Agreements in place were not from the current policy dated December 12, 2016, or did not include the current responsible director.

OBSERVATIONS

The Parish has Funds Handling Policies & Procedures that include:

- 1) Petty Cash Funds: pay for small business-related purchases which require cash;
- 2) Cash Drawers: daily and regular collection of customer payments; and
- 3) Change Funds: make change for cash drawers.

As of February 28, 2019, the Parish had 62 cash funds maintained by 58 different Responsible Custodians. The total of all cash funds on February 28, 2019, was \$30,432.66¹. This total amount increased by 19.6% from 1999 to 2009 and decreased by 7.2% from 2009 to 2019. That is to say that cash funds have been in place in the parish for over 20 years with total balances fluctuating over time.



¹ This balance include a fund overage of \$12.66 for the Library which was later adjusted. See Attachment 8.

Of the 58 different Custodial Agreements in place, nine agreements or 15.5% were not the current version or did not specify the current director responsible for the funds.

JEFFERSON PARISH DEPARTMENT	FORM VERSION DATE (should be 12/12/16)	DIRECTOR SPECIFIED	DIRECTOR IN PLACE
Correctional Center	8/1/2014	Ronald Lampard	Same
Engineering	8/1/2014	Mark Drewes	Same
Fire Training Center	8/1/2014	Scott Berthelot	Same
Legislative Delegation	8/1/2014	Rubye Nobel	Same
Parish Attorney	12/12/2016	Michael Power	Jeremy Dwyer *
Parish President's Office	12/12/2016	Natalie Newton	Michele Morel *
Planning Advisory Board	8/1/2014	Lynne Parker	Sonny Burmaster
Registrar of Voters	8/1/2014	Dennis DiMarco	Same
Streets	12/12/2016	Neil Schneider	Brook Burmaster

* Note: The Custodial Agreements for the Parish Attorney's Office and the Parish President's Office were updated during the audit process.

SUGGESTION

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.

RESPONSE FROM JP DEPARTMENT OF ACCOUNTING

Of the nine agreements, six of the Agreements were the August 1, 2014 version of the Custodial Agreement form rather than the December 12, 2016 current version. All six of these Agreements have either been updated, or closed by remitting the funds and any receipts to the Accounting Department for deposit and proper accounting for those funds.

In addition, of the nine agreements, four did not specify the current director responsible for the funds. All four of these Agreements now reflect the current responsible director.

Additionally, 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.

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FINDING #2

CRITERIA

According to Section 2.2 of the Funds Handling Policies & Procedures, when the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often if necessary. At the end of each fiscal year, the Request for Petty Cash Reimbursement Form must be submitted to the Accounting Department by January 10th of the following year, or the closest following day that the Parish offices are open for business.

FINDING

Thirty-four (34) of the fifty-two (52), or sixty-five percent (65%), of Petty Cash funds, were not replenished as required.

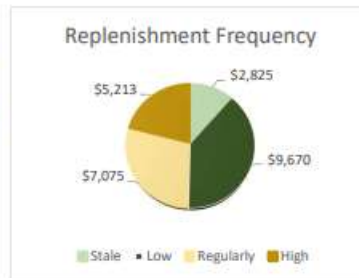
OBSERVATIONS

Of the sixty-two (62) cash funds maintained throughout the parish, fifty-two (52) funds were designated as Petty Cash funds and thusly required replenishment as specified in Section 2.2 of the Funds Handling Policies & Procedures, as stated above. Internal Audit obtained replenishment data by fund from the Parish's AS/400 Financial Management System. Each fund was characterized as follows based on the replenishment frequency from January 1, 2018, to December 31, 2018: Stale, Low, Regularly, or High.

Characterization	Number of Months Replenished	Number of Funds	Total Balances
Stale	0	9	\$2,825
Low	1-3	25	\$9,670
Regularly	4-9	13	\$7,075
High	10-12	5	\$5,213
TOTAL		52	\$24,783

Note that frequency was analyzed based on the number of months in which replenishments were requested in the twelve month period. Any fund that was replenished during four or more months was considered to meet the replenishment requirement as per the policy in place. Such funds may not have been replenished precisely at the end of each quarter; however, the Responsible Custodian was considered to have embraced the spirit of the policy.

Sixty-five percent (65%) of the number of funds or fifty percent (50%) of the total balances were not replenished as required by the Funds Handling Policies & Procedures. (See Attachment C for a listing of funds characterized by frequency.) This data suggests that over half of the Petty Cash funds in place may not be necessary.



During this part of the analysis, Internal Audit noted that the Animal Shelter has two Cash Drawers² in place. The Director of Finance, Timothy Palmatier, sent an email to the Animal Shelter requesting them to "cease accepting cash payment for services at the Animal Shelter effective with this email." The Animal Shelter Director responded that they were, "notifying staff and immediately will not be accepting cash." The email exchange took place on December 4 and 5, 2018. As such, there should no longer be a need for Change Funds for the Animal Shelter locations, and it would be logical to close the funds.

SUGGESTION

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.

RESPONSE FROM JP DEPARTMENT OF ACCOUNTING

In accordance with our current Funds Handling Policies and Procedures it is the responsibility of each individual Custodian to timely file reimbursement requests and to comply with the replenishment policy. Notwithstanding, 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 addition, the Accounting Department has contacted all 9 departments notated in Attachment C of the Internal Audit as "Stale" and 7 of the 9 petty cash funds have either been closed or will be closed. The Accounting Department will continue its ongoing monitoring of petty cash funds including contacting departments in the "Low" and "Regularly" categories in the near future.

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² The Animal Shelter Custodial Agreements specify the two \$50 funds as Change Funds; however, they are believed to be Cash Drawers. Either being the case, there is an apparent lack of need for the funds given that the Animal Shelters no longer accept cash as a form of payment.

FINDING #3

CRITERIA

According to paragraph 4 of the Custodial Agreement contained within the Funds Handling Policies & Procedures, the fund is subject to audit, with or without notice, by a representative of the Accounting Department or by the Parish's authorized internal or external auditors. The Responsible Custodian must be present for the audit and the Responsible Custodian must produce cash and/or paid receipts equal to the petty cash total [listed above].

FINDING

Total funds were not intact for two (2) Petty Cash Funds selected for a surprise count.

OBSERVATIONS

Internal Audit selected the nine (9) stale accounts, as noted in Finding #2, and performed a surprise count or otherwise further analyzed the fund. For the surprise counts, each Responsible Custodian was not aware that a count was going to be conducted as is the nature of a surprise count. Internal Audit did attempt to contact each custodian immediately prior to commencing the counts. A summary of the counts and funds selected for further analysis is as follows:



DEPARTMENT	EXPECTED AMOUNT	ACTUAL AMOUNT ³	DATE OF COUNT OR ANALYSIS	LAST REPLENISHMENT DATE
Animal Shelter (West Bank)	\$250.00	\$255.73	Counted 3/14/2019	2/9/2017
Correctional Center	\$300.00	N/A	Analyzed 03/21/2019	10/17/2016
Parish Council (West Bank)	\$275.00	N/A	Analyzed 03/21/2019	6/12/2017
Health Unit (West Bank)	\$300.00	\$0	Counted 3/14/2019	12/22/2009
Lafreniere Park	\$500.00	\$216.20	Counted 3/12/2019	11/16/2011
Legislative Delegation	\$50.00	N/A	Analyzed 03/21/2019	6/5/2017
Planning Advisory Board	\$50.00	\$50.00	Counted 3/12/2019	5/21/2009
Risk Management	\$100.00	\$101.55	Counted 3/12/2019	9/24/2012
Water Dept. (Elmwood)	\$1,000.00	N/A	Analyzed 03/21/2019	9/29/2017

³ Actual Amounts shown as "N/A" signifies that the funds were not counted by Internal Audit.

Animal Shelter – West Bank

A surprise count was conducted on March 14, 2019 at 9:21 a.m. Samantha Orgeron, Responsible Custodian, was present for the count and confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$ 20.04
Receipts	235.69
Vouchers	0.00
Total Intact (Actual)	\$255.73
Total Expected	250.00
Balance Over (Under)	\$ 5.73

The Petty Cash Fund was last replenished on February 9, 2017. Ms. Orgeron was unsure as to how to request a replenishment since she was a new Custodian. Internal Audit found that Ms. Orgeron signed a Custodial Agreement on February 12, 2019, and advised her to contact the Department of Accounting for instruction. Internal Audit notified the Accounting Department to expect the call and also advised the Department of Accounting to effectively collect the \$5.73 overage on the account thereby reducing the balance to the approved amount of \$250.00.

Correctional Center

John Cotton is the Responsible Custodian of this Petty Cash Fund which was last replenished on October 17, 2016. The Department of Accounting represented that they were in the process of closing this fund; therefore, Internal Audit did not apply any further audit procedures.

Parish Council – West Bank

This fund was last replenished on June 12, 2017. Upon inquiry of Allison Langley, Responsible Custodian, no one has requested use of the funds since that time. Ms. Langley represented that the funds were still intact. Internal Audit suggested consideration be given to closing the fund since there has been little need for it.

Health Unit – West Bank

A surprise count was conducted on March 14, 2019 at 9:00 a.m. Lisa Davis, Responsible Custodian and employee of the State of Louisiana - Department of Health and Hospitals - Office of Public Health, was present for the count. Upon inquiry, Ms. Davis conveyed that the Petty Cash was not maintained onsite, instead it was maintained in her personal savings account.

The approved Petty Cash fund was \$300.00 and was last replenished on December 22, 2009. Internal Audit suggested that the fund be closed for lack of use. The Department of Accounting received \$300.00 from Ms. Davis via check on March 20, 2019. The fund is closed as of the timing of this report.

Internal Audit turned this matter over to the proper parties via a letter dated March 19, 2019. (See Attachment D.) Such parties were advised to determine the need for appropriate corrective action.

Lafreniere Park

A surprise count was conducted on March 12, 2019 at 11:12 a.m. Barry McGuinness, Responsible Custodian, was present for the count and confirmed that the following represented the amount in the petty cash fund at the time of the count:

Description	Amount
Cash	\$ 216.20
Receipts	0.00
Vouchers	0.00
Total Intact (Actual)	\$ 216.20
Total Expected	500.00
Balance Over (Under)	(\$283.80)

The Petty Cash fund was last replenished on November 16, 2011. Mr. McGuinness could not recall the last time the fund had been used, and did not know the whereabouts of the missing cash. On March 13, 2019, Mr. McGuinness found fifteen \$20 bills stored in a separate location. This resulted in a \$16.20 overage of the fund.

Internal Audit suggested that the fund be closed for lack of use. The Department of Accounting received \$516.20 from Mr. McGuinness via check on March 22, 2019. The fund is closed as of the timing of this report.

Internal Audit turned this matter over to the proper parties via a letter dated March 13, 2019. (See Attachment E.) Such parties were advised to determine the need for appropriate corrective action.

Legislative Delegation

The approved Petty Cash fund of \$50.00 was last replenished on June 5, 2017. The fund is maintained by Rubye Noble who offices in Baton Rouge. Internal Audit contacted Ms. Noble via email and asked for the current account balance and comments regarding the need for the fund. Ms. Noble responded that there was \$27.51 in cash, and \$22.49 in receipts and asked for advisement as to the need for closure. Internal Audit referred her to the Department of Accounting for further direction.

A well-managed petty cash function often goes hand in hand with a strong internal control environment. Although of limited financial materiality, petty cash often carries a significance that transcends its size. A regular audit of the petty cash function can help ensure the cash is used correctly, stored appropriately, and handled by authorized employees.⁴

⁴ Internal Auditor – Petty Cash Disbursements – Risks associated with the organization's lockbox funds are anything but petty. – The Institute of Internal Auditors, 2019.

Planning Advisory Board

A surprise count was conducted on March 12, 2019 at 1:21 p.m. Ambra Sanne, Responsible Custodian, was present for the count and confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$ 41.53
Receipts	8.47
Vouchers	0.00
Total Intact (Actual)	\$ 50.00
Total Expected	50.00
Balance Over (Under)	\$ 0.00

The Petty Cash Fund was last replenished on May 21, 2009. Ms. Sanne indicated that the fund has not been used in ten years. Internal Audit noted a single receipt for \$8.47 dated October, 1, 2009, for purchase of a self-adhesive fastener. Internal Audit suggested consideration be given to closing the fund since there has been little need for it.

Risk Management

A surprise count was conducted on March 12, 2019 at 1:40 p.m. Tracie Chaix, Responsible Custodian, was present for the count and confirmed that the following represented the amount in the Petty Cash Fund at the time of the count:

Description	Amount
Cash	\$101.55
Receipts	0.00
Vouchers	0.00
Total Intact (Actual)	\$101.55
Total Expected	100.00
Balance Over (Under)	\$ 1.55

The Petty Cash Fund was last replenished on September 24, 2012. Ms. Chaix indicated that the fund is not in active use, and that the overage is due to the sale of stamps to employees for personal use. Numerous United States Postal Service stamps were seen in the petty cash box. Internal Audit suggested consideration be given to closing the fund since there has been little need for it.

Water Department - Elmwood

Chandra Alexander is the Responsible Custodian of this Petty Cash Fund which was last replenished on September 29, 2017. Internal Audit noted a voucher dated January 16, 2018, for \$6.59 for the certified mail. The \$1,000.00 Petty Cash Fund is comingled with a \$1,400.00 Change Fund and not tracked separately. Internal Audit suggested consideration be given to closing the Petty Cash Fund since there has been little need for it, and the Change Fund be adjusted according to the need. This is not withstanding Internal Audit's support of the parish no longer accepting cash as a form of payment. (See Internal Audit Reports 2018-009 and 2017-005 published on the Jefferson Parish website at <http://www.jeffparish.net>. Click path: Departments >> F-J >> Internal Audit >> Audit Reports

SUGGESTION

During the course of the audit, Internal Audit recommended the immediate closure of two Petty Cash Funds whose surprise counts resulted in a shortage. Resulting action was taken to close such accounts.

Internal Audit further recommends that each of the two scenarios be reviewed and a determination made as to the need for any corrective action. Likewise, the Administration should evaluate the need to notify the District Attorney, Louisiana Legislative Auditor, and the Jefferson Parish Sheriff's Office.

A process should be developed and implemented to periodically perform surprise counts of select Petty Cash Funds.

RESPONSE FROM JP DEPARTMENT OF ACCOUNTING

Five petty cash funds were selected for surprise audit. All five (5) of these funds are either closed or will be closed. The surprise count conducted at the Health Unit – West Bank determined “the Petty Cash was not maintained onsite” but rather in a “savings account”. As indicated, this fund is closed. The surprise count conducted at Lafreniere Park initially indicated a shortage. The Fund was subsequently accounted for when “On March 13, 2019, Mr. McGuiness (the Responsible Custodian) found fifteen \$20 bills stored in a separate location” (parenthetical wording supplied). As indicated, this fund is closed. As no Parish funds are unaccounted for at Lafreniere, notification to the District Attorney or the Louisiana Legislative Auditor is not advised at this time. Gary Hargroder, Director of Security, investigated the initial shortage of funds at Lafreniere Park, filed a police report, and will advise the Administration should additional steps be appropriate in the future.

Periodically, an independent designated employee should conduct a surprise review of petty cash on hand by comparing the physical cash and vouchers against the imprest balance. This procedure ensures the sum of both is equal to the total petty cash that was initially distributed.⁵

⁵ Internal Auditor – Petty Cash Disbursements – Risks associated with the organization's lockbox funds are anything but petty. – The Institute of Internal Auditors, 2019.

SUMMARY

In summary, the audit 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.

Internal Audit recommends that the Department of Accounting review and take appropriate actions as noted in Findings #1, 2, and 3.

REPORT WRAP UP

Internal Audit obtained responses from the Department of Accounting which are noted in the "Response From..." section of each Finding. A response from the Parish Administration can be found in Attachment #2, immediately following this report.

****END****

ATTACHMENT #1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 25549 (April 4, 2018), Sec.2-162.2(d), the Director of Internal Audit "shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment."

Sec.2-162.2-Independence and Objectivity; Professional Standards.

(a) The Department function must be independent to retain objectivity, and the Department's independence allows the Director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective Department, the Department shall use the following standards in the completion of all audits and in the conduct of all activity:

- (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.

(d) The Director shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the Council and copied to the Parish President and the Inspector General within seven (7) days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 25549.

ATTESTATION:

Internal Audit Report #2019-004 was conducted with independence and free from organizational or personal impairment.

Digitally signed by Tara Hazelbaker
DN: cn=Tara Hazelbaker, o, ou, email=thazelbaker@jeffparish.net, c=US
Date: 2019.04.17 14:27:59 -05'00'

TARA HAZELBAKER, CPA
DIRECTOR OF INTERNAL AUDIT

ATTACHMENT #2

RESPONSE* FROM PARISH ADMINISTRATION

Based on the results of the internal audit, the Administration is taking the following corrective measures:

1. The Accounting Department has initiated a Custodial Review of the nine agreements that need an update to reflect the current Responsible Director/person in charge of the cash fund. Additionally, a process is being developed to notify all departments on the need and importance of keeping both the Custodial Agreements and Responsible Charge information up-to-date, including periodic monitoring by the Accounting Department.
2. Of the 52 cash funds maintained by the parish, 34 (65%) were found to have little or no cash drawdowns. The Accounting Department has taken these cash funds under review for potential close-out action after consultation with the affected Departments and following review and concurrence by the Director of Finance and Chief Operating Officer.
3. Internal Audit recommended the immediate closure of two Petty Cash Funds whose surprise counts determined total funds were not intact. Resulting action was taken by the Administration and both of these funds have been closed and the cash returned.
4. The Administration recognizes the importance and supports the need for periodically performing surprise counts of the Parish's Petty Cash Funds. The COO will be working with the Finance and Accounting Directors as well as the Internal Auditor to define the process, the responsible parties for carrying out the process, and a manageable timeline.

** Response received via email on April 10, 2019,
from Walter Brooks, Jefferson Parish Chief Operating Officer.*



The following attachments were excluded for brevity and can be found on the parish website at www.jeffparish.net. Click path: departments>>internal audit>>audit reports. Report #2019-004.

ATTACHMENTS

ATTACHMENT A – FUNDS HANDLING POLICIES & PROCEDURES	15-15.15
ATTACHMENT B – CASH FUNDS BY DEPARTMENT BY TYPE	16-16.1
ATTACHMENT C – FREQUENCY OF REPLENISHMENTS BY FUND	17-17.1
ATTACHMENT D – WEST BANK HEALTH UNIT PETTY CASH SHORTAGE	18-20
ATTACHMENT E – LAFRENIERE PARK PETTY CASH SHORTAGE	21-23

ATTACHMENT B

FUNDS HANDLING POLICIES AND PROCEDURES (EFF. 01/24/2020)

Funds Handling Policies & Procedures

Sec. 1.0 – POLICY & PROCEDURE

Sec. 1.1 - This statement is the Administration's policy and procedure with respect to the control and disbursement of any and all funds collected and maintained by Jefferson Parish personnel. The following are typical scenarios applicable to Jefferson Parish for the collection and maintenance of funds:

- 1) Petty Cash: to be used for small business-related purchases which the Parish doesn't have a purchasing contract. (see Sec. 2.0 and 3.0);
- 2) Cash Drawer: daily and regular collection of customer payments (see Sec. 4.0);
- 3) Change Fund: make change for cash drawers (see Sec. 4.0); and
- 4) Collect Funds (cash, checks, money orders, etc.) to be deposited periodically (see Sec. 5.0).

A responsible custodian must be designated for any type of funds collected and maintained (see Sec. 6.0).

Sec. 2.0 – FUND PETTY CASH

Sec. 2.1 - When cash is replenished to a petty cash fund, the basic concept is to replace the amount of any cash that had previously been properly disbursed from the fund. This involves summarizing all disbursements made and issuing cash back to the fund for that amount. The procedures for petty cash replenishment are contained in Sections 2.2 through 2.4.

Sec. 2.2 - *Complete Request for Petty Cash Reimbursement Form.* When the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often, if necessary. At the end of each fiscal year, the Request for Petty Cash Reimbursement Form must be submitted to the Accounting Department by January 10th of the following year, or the closest following day that the Parish offices are open for business. This is required for all petty cash funds regardless of whether or not a reimbursement is needed. For example, 4th Quarter, December 31, must be submitted by January 10.

Complete a Request for Petty Cash Reimbursement Form (Exhibit A), in which the Responsible Custodian summarizes the disbursements by Account Number (Fund-Dept-Sub Dept-Account-Project), any overage or underage, and the remaining cash on hand. Petty Cash Vouchers (Exhibit B) should be used when completing this form. (See Section 3.3 of this policy.)

All original Petty Cash Vouchers and receipts along with a copy of the petty cash log for the activity since the last reimbursement must be attached to the Request for Petty Cash Reimbursement Form for all disbursements made and should be submitted within four (4) months from the date of the receipt. The request form must include both the signature of the Responsible Custodian and the Responsible Director.

Submit the Request for Petty Cash Reimbursement Form along with all attachments to the Accounting Department via runner or mail to: Accounting Department, 200 Derbigny St, Ste. 4200, Gretna, LA 70053. (The Responsible Custodian should retain a copy of the form and maintain in the petty cash file.)

Funds Handling Policies & Procedures

The Request for Petty Cash Reimbursement Form will be distributed to the appropriate accounting staff that will review and approve the form. The form is then forwarded to the Accounting Director for approval before being sent to Accounts Payable for processing.

Sec. 2.3 - Obtain Cash. The accounts payable staff records the expenditures in the general ledger and initiates/issues a check made payable to the Responsible Custodian in the amount needed to replenish petty cash to its approved limit. The Responsible Custodian shall negotiate the check to cash.

Sec. 2.4 - Add Cash to Petty Cash Fund. The Responsible Custodian shall deposit the cash into the Petty Cash Fund, and immediately update the Petty Cash Log (Exhibit C; see Sec. 3.5) by adding the amount, type and date of reimbursement and updating the running cash balance.

Sec. 2.5 - Annual Review of Available Petty Cash. Annually, the Accounting Department will review the activity of each petty cash account and determine the reasonableness of the available funds. When applicable, Accounting will contact the Responsible Director to discuss increasing, decreasing, or eliminating available petty cash balances.

Sec. 3.0 – DISBURSE PETTY CASH

Sec. 3.1 - The disbursement procedure for petty cash, other than change funds and cash drawers, is designed to provide sufficient documentation of each expenditure, as well as prove that funds were actually disbursed. The petty cash disbursement procedure is outlined in Sections 3.2 through 3.5

Sec. 3.2 - Screen Disbursement Requests. Disburse funds only for reasonable, necessary, and approved parish related expenditures. Any expenditure greater than \$200 must be purchased via the Direct Expenditure process or via a Departmental Purchase Order (DEPO) or otherwise in accordance with guidelines set forth by the JP Purchasing Department. Expenditures should be made via a Direct Expenditure or DEPO whenever practical. If a disbursement request falls within these petty cash disbursement guidelines then complete a Petty Cash Voucher.

Sec. 3.3 - Complete Petty Cash Voucher. The person being reimbursed or the person to whom the Responsible Custodian is giving funds to make a purchase (the Recipient) must complete a Petty Cash Voucher (Exhibit B). This voucher shall contain the date, a sequential voucher number as determined by the Responsible Custodian, a description of the expenditure, the general ledger account number in which the expenditure will be recorded, the amount given to the Recipient (Cash Out), the amount returned by the Recipient (Cash In), and the total amount spent. The Recipient must sign to both the Cash Out and Cash In signifying his or her agreement with the recorded amounts. The receipt for which the person is being reimbursed is to be stapled to the voucher. This step is needed to track the type of expenditure being made, which can then be charged to various expense accounts.

Sec. 3.4 - Disburse Cash. For security reasons, the Petty Cash Fund shall be locked at all times when not in use. When in use, unlock the container in which petty cash is stored. Count the cash being disbursed, and have the Recipient count it as well to verify the amount being received. The Recipient of cash shall then sign the voucher; this provides proof that the Responsible Custodian did not misappropriate the corresponding amount of cash. Store all completed vouchers in the petty cash box. Note: If the disbursement is for a purchase to

Funds Handling Policies & Procedures

be made in the future, then collect the receipt and any unused funds once the purchase is complete. The Recipient must also sign the voucher verifying any unused funds that were returned.

Sec. 3.5 - Update Petty Cash Log. Whenever a voucher is completed, the Responsible Custodian should immediately update the Petty Cash Log (Exhibit C) by adding the amount, type and date of expenditure and updating the running cash balance. This information can be maintained on an electronic spreadsheet.

Sec. 4.0 – CHANGE FUNDS AND CASH DRAWERS

Sec.4.1 - Change Funds and Cash Drawers shall be reconciled at the end of each business day. The fund total shall remain intact at all times, that is, the balance shall not fall below the approved limit.

Sec. 5.0 – COLLECTION OF FUNDS TO BE DEPOSITED PERIODICALLY

Sec. 5.1 – Funds, including cash, checks, money orders, etc. are collected by various parish departments including but not limited to parks and recreation, animal shelter, water, streets, library and transit. Funds that are collected must be reconciled at the end of each business day. Funds totaling one hundred dollars (\$100) or more must be deposited or remitted to the appropriate parish personnel on the same day collected. Funds collected must otherwise be deposited on a weekly basis regardless of amount.

Sec. 5.2 – All departments who wish to collect funds must obtain approval from the Department of Accounting prior to the start of collections.

Sec. 6.0 – RESPONSIBLE CUSTODIAN

Sec. 6.1 - The Responsible Custodian must be a Jefferson Parish employee or otherwise be approved by the Accounting Department, and must sign the Custodial Agreement (Exhibit D). If the funds need to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then a Transfer Agreement (Exhibit E) must be completed and submitted to the Accounting Department.

Sec, 6.2 – Departments are responsible for ensuring up-to-date Custodial Agreements are on file with the Accounting Department. Updated forms should be submitted for any personnel who handle funds even if on a temporary or backup basis. Additionally, a separate Custodial Agreement should be filled out for each collection drawer or location for which they are the responsible party.

Sec. 7.0 – DEPARTMENT LEVEL POLICIES

Sec. 7.1 – In addition to the funds handling policies and procedures outlined in this document and its attachments, each Department should implement complementary procedures and controls based on its operations and internal risk assessment of its operations.

For any questions related to the Petty Cash Policies & Procedures,
please contact the Accounting Department at 504-364-2777

Effective 1/24/2020
By Accounting Dept.
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This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016.

Funds Handling Policies & Procedures

EXHIBIT A – REQUEST FOR PETTY CASH REIMBURSEMENT

*Electronic version is available.

Funds Handling Policies & Procedures

REQUEST FOR PETTY CASH REIMBURSEMENT			
DEPARTMENT:		DATE:	
RESPONSIBLE CUSTODIAN:		DIRECTOR:	
	<i>Signature</i>		<i>Signature</i>
VENDOR #:		PHONE:	
LOCATION:		PETTY CASH TOTAL:	
Summarize transactions by Account Number and list each only once.			
DESCRIPTION	AMOUNT	ACCOUNT NUMBER Fund-Dept-Sub Dept-Account (Project)	
	-	TOTAL DISBURSED	
		ADD CASH ON HAND	
	-	TOTAL PETTY CASH	
For Use Only by JP Department of Accounting			
Date		Signature	
ACCOUNTANT APPROVAL			
Date		Signature	
ACCOUNTING DIRECTOR APPROVAL			

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By Accounting Dept
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This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016.

Funds Handling Policies & Procedures

EXHIBIT B – PETTY CASH VOUCHER

*Electronic version is available.

Funds Handling Policies & Procedures

PETTY CASH VOUCHER				
DATE: _____	Cash Out (A):			
VOUCHER #: _____				Signature
DESCRIPTION OF EXPENDITURE:				
	Cash In (B):			Signature
ACCOUNT NUMBER:				
Fund-Dept-Sub Dept-Account (Project)	Total Spent (A-B):			
PETTY CASH VOUCHER				
DATE: _____	Cash Out (A):			
VOUCHER #: _____				Signature
DESCRIPTION OF EXPENDITURE:				
	Cash In (B):			Signature
ACCOUNT NUMBER:				
Fund-Dept-Sub Dept-Account (Project)	Total Spent (A-B):			
PETTY CASH VOUCHER				
DATE: _____	Cash Out (A):			
VOUCHER #: _____				Signature
DESCRIPTION OF EXPENDITURE:				
	Cash In (B):			Signature
ACCOUNT NUMBER:				
Fund-Dept-Sub Dept-Account (Project)	Total Spent (A-B):			
PETTY CASH VOUCHER				
DATE: _____	Cash Out (A):			
VOUCHER #: _____				Signature
DESCRIPTION OF EXPENDITURE:				
	Cash In (B):			Signature
ACCOUNT NUMBER:				
Fund-Dept-Sub Dept-Account (Project)	Total Spent (A-B):			

Effective 1/24/2020

By: Accounting Dept

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This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016

Funds Handling Policies & Procedures

EXHIBIT C – PETTY CASH LOG

*Electronic version is available.

Funds Handling Policies & Procedures

[illegible]

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By Accounting Dept
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This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016.

Funds Handling Policies & Procedures

EXHIBIT D –CUSTODIAL AGREEMENT

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By Accounting Dept
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This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016.

Funds Handling Policies & Procedures

CUSTODIAL AGREEMENT

DEPARTMENT	
LOCATION	
RESPONSIBLE DIRECTOR	
RESPONSIBLE CUSTODIAN	
RESPONSIBLE CUSTODIAN'S VENDOR ID#	
FUND TOTAL	\$ (approved limit)
FUND PURPOSE/TYPE	
	Petty Cash Fund
Check one per agreement	Change Fund
	Cash Drawer
	Collection of Funds
	Other: specify
Will anyone besides the Responsible Custodian have access to this petty cash fund?	<p style="text-align: center;">Circle: Yes or No</p> <p>If Yes, attach a list of names and titles with access (note: Responsible Custodian retains responsibility for cash shortages as noted in points #3 and #6 in the agreement below.)</p>

As identified above, the Responsible Custodian and Responsible Director have requested a Jefferson Parish cash fund and/or will otherwise be custodian of Jefferson Parish funds to be deposited. By signing below, we agree we have read and will comply with all of the terms of this agreement.

1. We understand that we are responsible for informing the Jefferson Parish Accounting Department (by sending an email to jureta@jeffparish.net), if any of the identifying information above changes. The Accounting Department will coordinate issuing a new Custodial Agreement.
2. The fund identified above ("the fund") will be used exclusively for the purpose identified above. If "Petty Cash Fund" is identified above, then expense advances for approved Jefferson Parish expenditures may be made from the petty cash fund. Payroll or other advances of a personal nature are not allowed and is a misuse of the petty cash fund.
3. The funds will be secured at all times in a locked location that is accessible only to the Responsible Custodian named above. If the Responsible Custodian chooses to allow others access to the fund (without establishing a new Responsible Custodian), the Responsible Custodian named above retains responsibility for cash shortages as identified in point #6 below.
4. The fund is subject to audit, with or without notice, by a representative from the Accounting Department or by the Parish's authorized internal or external auditors. The Responsible Custodian must be present for the audit and the Responsible Custodian must produce cash and/or paid receipts equal to the petty cash total listed above.

Initial

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This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016.

Funds Handling Policies & Procedures

5. For petty cash funds that are not used as change funds or cash drawers:

- a. Disbursement requests to replenish the fund need to be submitted at least quarterly to the Accounting Department (200 Derbigny St, Ste 4200, Gretna, LA 70053); and
- b. Requests must include original, paid receipts and/or other supporting documentation, along with a copy of the petty cash log, and confirmation that cash on hand and/or paid receipts equal the petty cash fund total above.

In consultation with the Responsible Custodian and Responsible Director, the Accounting Department shall determine the appropriate petty cash fund total.

Change funds and cash drawers shall be reconciled at the end of each business day. The fund total shall remain intact at all times, that is, the balance shall not fall below the approved limit listed above.

Collection of funds shall be reconciled at the end of each business day. Funds totaling one hundred dollars (\$100) or more must be deposited or remitted to the appropriate parish personal on the same day collected. Funds collected must otherwise be deposited on a weekly basis regardless of amount.

6. The Responsible Custodian is responsible for the integrity of the fund. When the fund in the Responsible Custodian's name is closed out, the Responsible Custodian is personally responsible for returning cash and/or paid receipts equal to the fund total above to the Accounting Department. Any shortfall may be deducted from the Responsible Custodian's paycheck, in accordance with the Jefferson Parish Administrative Management Policy 602, Section 4, Fines or Restitution. The Accounting Department will reissue petty cash to the next Responsible Custodian through a new Petty Cash Custodial Agreement.
7. Misappropriation, including personal use, of the fund shall require restitution by the Responsible Custodian and corrective action up to and including termination of employment, in accordance with Jefferson Parish Personnel Rules. Additionally, misappropriation may result in closure of the petty cash fund.
8. Any misappropriation or theft of funds must be reported to the Chief Administrative Assistant responsible for the department, Director of Accounting, Director of Internal Audit, Director of Security, and Director of Risk Management. The Administration will then notify the District Attorney, Louisiana Legislative Auditor, and the Jefferson Parish Sheriff Department, if necessary.
9. If the fund needs to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then the Transfer Agreement must be completed and submitted to the Accounting Department.

Initial _____

Funds Handling Policies & Procedures

10. The Responsible Director's signature and the Responsible Custodian's signature below acknowledges understanding and agreement to this Custodial Agreement, and pledges adherence to the current Jefferson Parish Funds Handling Policies and Procedures.

RESPONSIBLE DIRECTOR

Print Name	Department	Signature	Date

RESPONSIBLE CUSTODIAN

Print Name	Department	Signature	Date

NOTE for Department: Make three (3) copies of the fully completed and signed form for the Responsible Custodian and Responsible Director to retain for their records, and a copy shall be included in the employee's personnel file maintained in the department. The original, fully completed and signed agreement must be forwarded to the Accounting Department (200 Derbigny St, Ste. 4200, Gretna, LA 70053).

Funds Handling Policies & Procedures

EXHIBIT E –TRANSFER AGREEMENT

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By Accounting Dept
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This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016.

Funds Handling Policies & Procedures

TRANSFER AGREEMENT

Purpose: This form must be used whenever the fund is transferred to another Responsible Custodian for any reason. E.g. annual leave, shift changes, etc.

Fund Total	\$ (approved limit)
Transfer Effective Date	

		Current Responsible Custodian Initials	New Responsible Custodian Initials
Cash	\$		
Receipts	\$		
Total	\$		
Amount + / -	\$		

CURRENT RESPONSIBLE CUSTODIAN

Print Name	Department	Signature	Date

NEW RESPONSIBLE CUSTODIAN *

Print Name	Department	Signature	Date

* The New Responsible Custodian must sign a Custodial Agreement if he or she has not already done so.

NOTE for Department: Make three (3) copies of the fully completed and signed form for the Current Responsible Custodian and New Responsible Custodian to retain for their records, and a copy shall be included in the employee's personnel file maintained in the department. The original, fully completed and signed agreement must be forwarded to the Accounting Department (200 Derbigny St, Ste. 4200, Gretna, LA 70053).

ATTACHMENT C

PETTY CASH RECONCILIATION AS OF 12/31/2021⁵

JEFFERSON PARISH PETTY CASH & CASH DRAWER 00020-1031 / 00020-1040						
DEPARTMENT	CUSTODIAN	Director	PHONE	VENDOR	FUND	AMOUNT
ALARIO CENTER	Deirdre Comings	Lydia Folse		214124	21850-2615	300.00
CENTRAL GARAGE - EB	Amy Truesdell	Randy G Belanger		26914	63500-3950	350.00
CITIZENS AFFAIRS	Marilyn F Slutsky	Donna D Russo		24534	10010-0410-114	400.00
COMMUNITY DEVELOPMENT	Christina Benfield	Nicole Fontenot		23598	21280-1172	225.00
COUNCIL-CHIEF OF STAFF-EB	Danielle L Martinez	Sonny Lowell Burmaster		178214	10010-0010-308	200.00
COUNCIL-CHIEF OF STAFF-WB	Bobbi Palmisano	Sonny Lowell Burmaster		187386	10010-0010-301	275.00
DRAINAGE	Dave Lynn James	Mitch T Theriot		22804	(22320)22210-3201	2,000.00
EMERGENCY MANAGEMENT	Precious Nelson	Joe A Vallante		31923	10010-0140-114	1,000.00
ENGINEERING	Stephanie Gauldet	Angela DeSoto		278591	63810-3957-128	300.00
Traffic Engineering	Paula Nulty	Angela DeSoto		302823	22200-3005	200.00
ENVIRONMENTAL	Krista L Mueller	Katherine Costanza		23646	63860-3958	300.00
ENVIRONMENTAL COASTAL ZONE MANAGEME	Bernadette Weber	Michelle Gonzales		313180	63860-3958	200.00
FIRE - EB	Beckie Haydel	Fire Chief Tibbels		22750	22100-2921	1,000.00
FIRE TRAINING CENTER	Annette Guillot	Scott Berthelot		70565	10010-0130	250.00
FIRST PARISH COURT	Nicole Grosch	Donald Finger		286012	10010-0023	200.00
HUMAN RESOURCE MANAGEMENT	Susan Cunningham	Nicole C Thompson		23067	10010-0067	200.00
INSPECTION & CODE ENFORCEMENT - EB	Robin Lanusse	Almee Vallet		269854	10010-0110	500.00
JEFFCAP	Cappri LeBeaux	Christi N Langoni		33631	21020(21030-1010	750.00
JUVENILE DETENTION Services	Christi Lacombe	Roy Jundker		287623	21700-2150	250.00
LEGISLATIVE DELEGATION	Mary Connick	Mary Connick		31862	10010-0011	50.00
LIBRARY	Gina Thomas	Marilyn P Haddican		57833	21790-2450	1,000.00
PARISH ATTORNEY	Julie Waguespack	Peggy O. Barton		26961	10010-0021	200.00
PLAYGROUND - EB	Pamela Bibbins	Mario Bazile		31756	21800-2500	1,500.00
PLAYGROUND - WB	Annette Weisler	Mario Bazile		282085	21810-2550	1,500.00
GENERAL SERVICES - PROPERTY MGMT (wb)	Christy Calmette	Anthony L Francis		35579	10010-0065	500.00
GENERAL SERVICES - PROPERTY MGMT (eb)	Maryanne Adomo	Anthony L Francis		34118	10010-0065	500.00
REGISTRAR OF VOTERS	Shelly Bouvier	Dennis Dimarco		111676	10010-0061	300.00
SEWERAGE - EB	Jason R Smith	Mike P Lockwood		29829	53000-3851-119	500.00
SEWERAGE - EB wastewater treatment plant	Kurt LeGlue	Mike P Lockwood		250471	53000-3851-118	300.00
Public Works - LINE REHAB EB	Pablo San Martin	Mark R Drewes		23407	63830-3976	200.00
SEWERAGE - FIELD OFFICE - WB	Ryan Boudreaux	Mike P Lockwood		281516	53000-3852-119	300.00

DEPARTMENT	CUSTODIAN	Director	PHONE	VENDOR	FUND	AMOUNT
SEWERAGE - WB	Shane Dickerson	Mike P Lockwood		39447	53000-3852-119	500.00
STREETS (MARIE ROCKS 349-5865)	Maria Cooper	Brook Burmaster		23092	22200-3000	1,000.00
WATERWORKS - EB Water Plant	Mervin Graves Jr	Sidney Bazley		289981	53010-3901-125	1,000.00
WATERWORKS - WB	David Mahner	Sidney Bazley		74622	53010-3901-127	600.00
WORKFORCE CONNECTION	Fang Zhou	Sharon Wegner		282987	21600-1280	300.00
WORKFORCE INVESTMENT BOARD	Francis Turner	Alice White		159015	10010-0067	100.00
						<u>19,250.00</u>
Library Cash Drawer	Michael E McHugh Breagh D Wirth Charlene D Helkamp Hugh F Bolmare Cynthia E Shaffer Kathryn A Kohrs Lucile A Chalk				21790	50.00
						<u>50.00</u>

	Reconciliation:	Account	12/31/2021 GL	List Total	Diff
PETTY CASH	00020-1031	00020-1031	\$ 19,250	\$ 19,250	0.00
CASH DRAWER	00020-1040	00020-1040	\$ 50	\$ 50	0.00
			\$ 19,300	\$ 19,300	<u>0.00</u>

⁵ As per the Department of Accounting. The 12/31/2022 was not available as of the timing of this report. General Ledger balances did not change from 2021 and 2022 as of July 12, 2023.

ATTACHMENT D

FREQUENCY OF REPLENISHMENTS BY FUND

According to Section 2.2 of the Funds Handling Policies & Procedures, when the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often if necessary.

Internal Audit obtained replenishment data for each cash drawer to analyze the frequency of replenishment requests. Each fund was characterized as follows based on the replenishment frequency from January 1, 2022, to December 31, 2022: Stale, Low, Regularly, or High.

Characterization	Number of Replenishments
Stale (S)	0
Low (L)	1-3
Regularly (R)	4-9
High (H)	10-12+

STALE	LOW	REG	HIGH	TOTAL
3	16	15	3	37
\$1,150	\$5,900	\$9,450	\$2,750	\$19,250
6.0%	30.6%	49.1%	14.3%	100.0%

A fund-by-fund characterization is shown on the next page.

Each fund was characterized as follows based on the replenishment frequency from January 1, 2022, to December 31, 2022: Stale (S), Low (L), Regularly (R), or High (H).

DEPARTMENT	AMOUNT	FREQ
		2022
ALARIO CENTER	300.00	R
ANIMAL SHELTER - EB	-	
ANIMAL SHELTER - WB	-	
ANIMAL SHELTER - WB	-	
CENTRAL GARAGE - EB	350.00	L
CENTRAL GARAGE - WB	-	
CITIZENS AFFAIRS	400.00	L
COMMUNITY DEVELOPMENT	225.00	R
CORRECTIONAL CENTER	-	
COUNCIL-CHIEF OF STAFF-EB	200.00	L
COUNCIL-CHIEF OF STAFF-WB	275.00	R
COMMUNITY JUSTICE AGENCY	-	
DATA PROCESSING / GIS	-	
DRAINAGE	2,000.00	H
EMERGENCY MANAGEMENT	1,000.00	R
ENGINEERING	300.00	L
Traffic Engineering	200.00	R
ENVIRONMENTAL	300.00	L
COASTAL	200.00	R
FIRE - EB	1,000.00	L
FIRE - HAZARDOUS MATERIALS UNIT	-	
FIRE TRAINING CENTER	250.00	H
FIRST PARISH COURT	200.00	L
HEAD START SPECIAL DIETS	500.00	R
HUMAN RESOURCE MANAGEMENT	200.00	R
INSPECTION & CODE ENFORCEMENT - EB	500.00	L
JEFFCAP	250.00	R
JP HEALTH UNIT - METAIRIE	-	
JUVENILE DETENTION Services	250.00	L
LAFRENIERE PARK	-	
LEGISLATIVE DELEGATION (MISTY ELLIOT)	50.00	S
LIBRARY	1,000.00	R
PARISH ATTORNEY	200.00	L
PARISH Presidents Office	-	
PLANNING ADVISORY BOARD	-	
PLAYGROUND - EB	1,500.00	R
PLAYGROUND - WB	1,500.00	R
GENERAL SERVICES - PROPERTY MGMT (wb)	500.00	R
GENERAL SERVICES - PROPERTY MGMT (eb)	500.00	H
REGISTRAR OF VOTERS	300.00	L
RISK MANAGEMENT (Loss Control)	-	
SEWERAGE - ADMINISTRATION - EB	-	
SEWERAGE - EB	500.00	L
SEWERAGE - EB wastewater treatment plant	300.00	L
Public Works - LINE REHAB EB	200.00	L
SEWERAGE - FIELD OFFICE - WB	300.00	R
SEWERAGE - WB	500.00	R
STREETS	1,000.00	R
TELECOMMUNICATIONS	-	
WATERWORKS - EB	-	
WATERWORKS - EB Water Plant	1,000.00	S
WATERWORKS - WB	600.00	L
WATERWORKS - WB	-	
WORKFORCE CONNECTION	300.00	L
WORKFORCE INVESTMENT BOARD	100.00	S
	<u>19,250.00</u>	

ATTACHMENT E

JANUARY 2023 REPLENISHMENT DATA

Sec. 2.2 - Complete Request for Petty Cash Reimbursement Form. When the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first, petty cash shall be replenished. The Petty Cash Fund may be replenished more often, if necessary. At the end of each fiscal year, the Request for Petty Cash Reimbursement Form must be submitted to the Accounting Department by January 10th of the following year, or the closest following day that the Parish offices are open for business. For example, 4th Quarter, December 31, 2016, must be submitted by January 10, 2017.

Internal audit noted the first replenishment made in 2023 to evaluate compliance with the Funds Handling Policies & Procedures excerpt displayed above.

Replenished in January 2023?

Yes	No	Total
15	22	37
41%	59%	100%

A fund-by-fund characterization is shown on the next page.

Funds Replenished within the 1st Month of 2023

Green = Yes; Red = No

DEPARTMENT	2022 AMOUNT	w/in 1 month 2023 First
ALARIO CENTER	300.00	1/10/2023
ANIMAL SHELTER -EB	-	
ANIMAL SHELTER -WB	-	
ANIMAL SHELTER -WB	-	
CENTRAL GARAGE -EB	350.00	2/2/2023
CENTRAL GARAGE -WB	-	
CITIZENS AFFAIRS	400.00	2/16/2023
COMMUNITY DEVELOPMENT	225.00	1/24/2023
CORRECTIONAL CENTER	-	
COUNCIL-CHIEF OF STAFF-EB	200.00	n/a
COUNCIL-CHIEF OF STAFF-WB	275.00	3/7/2023
COMMUNITY JUSTICE AGENCY	-	
DATA PROCESSING / GIS	-	
DRAINAGE	2,000.00	1/19/2023
EMERGENCY MANAGEMENT	1,000.00	1/10/2023
ENGINEERING	300.00	1/19/2023
Traffic Engineering	200.00	1/6/2023
ENVIRONMENTAL	300.00	1/6/2023
COASTAL	200.00	3/7/2023
FIRE -EB	1,000.00	1/24/2023
FIRE -HAZARDOUS MATERIALS UNIT	-	
FIRE TRAINING CENTER	250.00	1/19/2023
FIRST PARISH COURT	200.00	n/a
HEAD START SPECIAL DIETS	500.00	
HUMAN RESOURCE MANAGEMENT	200.00	1/31/2023
INSPECTION & CODE ENFORCEMENT	500.00	1/24/2023
JEFFCAP	250.00	n/a
JP HEALTH UNIT - METAIRIE	-	
JUVENILE DETENTION Services	250.00	3/7/2023
LAFFRENIERE PARK	-	
LEGISLATIVE DELEGATION (MISTY E)	50.00	n/a
LIBRARY	1,000.00	2/2/2023
PARISH ATTORNEY	200.00	n/a
PARISH Presidents Office	-	
PLANNING ADVISORY BOARD	-	
PLAYGROUND -EB	1,500.00	2/9/2023
PLAYGROUND -WB	1,500.00	1/19/2023
GENERAL SERVICES -PROPERTY M	500.00	1/10/2023
GENERAL SERVICES -PROPERTY M	500.00	1/10/2023
REGISTRAR OF VOTERS	300.00	n/a
RISK MANAGEMENT (Loss Control)	-	
SEWERAGE -ADMINISTRATION -EB	-	
SEWERAGE -EB	500.00	n/a
SEWERAGE -EB wastewater treatment	300.00	n/a
Public Works -LINE REHAB EB	200.00	5/11/2023
SEWERAGE -FIELD OFFICE -WB	300.00	1/31/2023
SEWERAGE -WB	500.00	n/a
STREETS	1,000.00	2/9/2023
TELECOMMUNICATIONS	-	
WATERWORKS -EB	-	
WATERWORKS -EB Water Plant	1,000.00	n/a
WATERWORKS -WB	600.00	4/25/2023
WATERWORKS -WB	-	
WORKFORCE CONNECTION	300.00	n/a
WORKFORCE INVESTMENT BOARD	100.00	n/a
	<u>19,250.00</u>	

ATTACHMENT F

FISCAL YEAR 2022 REPLENISHMENT DATA

214124 ALARIO CENTER						Fund \$	\$ 300.00
1/13/2022	16	1284609 CHECK	99.30 RECONCILED	2/10/2022	\$ 99.30		
4/12/2022	16	1289649 CHECK	206.78 RECONCILED	5/18/2022	\$ 206.00	High	\$ 250.00
5/17/2022	16	1291798 CHECK	191.50 RECONCILED	6/13/2022	\$ 191.00	Low	\$ 99.30
6/28/2022	16	1294326 CHECK	250.47 RECONCILED	7/14/2022	\$ 250.00	Average	\$ 177.05
8/23/2022	16	1297576 CHECK	135.53 RECONCILED	9/13/2022	\$ 135.00		
11/08/2022	16	1301347 CHECK	181.38 RECONCILED	12/07/2022	\$ 181.00		
26914 CENTRAL GARAGE-EB						Fund \$	\$ 350.00
3/15/2022	16	1287740 CHECK	341.71 RECONCILED	4/19/2022	\$ 341.71		
7/14/2022	16	1295026 CHECK	241.27 RECONCILED	8/11/2022	\$ 241.27	High	\$ 341.71
10/25/2022	16	1300937 CHECK	321.15 RECONCILED	11/03/2022	\$ 321.15	Low	\$ 241.27
						Average	\$ 301.38
24534 CITIZENS AFFAIRS						Fund \$	\$ 400.00
1/27/2022	16	1285231 CHECK	81.64 RECONCILED	2/10/2022	\$ 81.64		
3/10/2022	16	1287611 CHECK	372.33 RECONCILED	4/19/2022	\$ 372.33	High	\$ 372.33
8/04/2022	16	1296420 CHECK	83.54 RECONCILED	9/13/2022	\$ 83.54	Low	\$ 81.64
						Average	\$ 179.17
23598 COMMUNITY DEVELOPMENT						Fund \$	\$ 225.00
1/13/2022	16	1284551 CHECK	101.00 RECONCILED	2/10/2022	\$ 101.00		
4/14/2022	16	1289739 CHECK	100.00 RECONCILED	5/18/2022	\$ 100.00	High	\$ 195.11
7/19/2022	16	1295141 CHECK	195.11 RECONCILED	8/11/2022	\$ 195.11	Low	\$ 3.49
10/18/2022	16	1300697 CHECK	3.49 RECONCILED	11/03/2022	\$ 3.49	Average	\$ 99.90
178214 COUNCIL CHIEF OF STAFF-EB						Fund \$	\$ 200.00
1/27/2022	16	1285264 CHECK	121.22 RECONCILED	4/19/2022	\$ 121.22		
7/26/2022	16	1295721 CHECK	87.93 RECONCILED	9/13/2022	\$ 87.93	High	\$ 127.92
11/17/2022	16	1301659 CHECK	127.92 RECONCILED	1/12/2023	\$ 127.92	Low	\$ 87.93
						Average	\$ 112.36
187386 COUNCIL CHIEF OF STAFF-WB						Fund \$	\$ 275.00
2/01/2022	16	1285421 CHECK	135.49 RECONCILED	3/10/2022	\$ 135.49		
3/15/2022	16	1287796 CHECK	237.11 RECONCILED	5/18/2022	\$ 237.11	High	\$ 237.11
6/16/2022	16	1293727 CHECK	207.23 RECONCILED	7/14/2022	\$ 207.23	Low	\$ 135.49
9/20/2022	16	1299148 CHECK	221.16 RECONCILED	10/12/2022	\$ 221.16	Average	\$ 197.24
12/28/2022	16	1303482 CHECK	185.21 RECONCILED	2/17/2023	\$ 185.21		
22804 DRAINAGE						Fund \$	\$ 2,000.00
1/11/2022	16	1284455 CHECK	42.94 RECONCILED	2/10/2022	\$ 42.94		
2/17/2022	16	1286446 CHECK	119.08 RECONCILED	3/10/2022	\$ 119.08	High	\$ 671.47
3/15/2022	16	1287719 CHECK	252.59 RECONCILED	4/19/2022	\$ 252.59	Low	\$ 42.94
4/21/2022	16	1290205 CHECK	546.66 RECONCILED	5/18/2022	\$ 546.66	Average	\$ 427.39
5/24/2022	16	1292231 CHECK	634.01 RECONCILED	6/13/2022	\$ 634.01		
6/21/2022	16	1293790 CHECK	639.57 RECONCILED	7/14/2022	\$ 639.57		
7/21/2022	16	1295542 CHECK	448.43 RECONCILED	8/11/2022	\$ 448.43		
8/23/2022	16	1297502 CHECK	555.32 RECONCILED	9/13/2022	\$ 555.32		
9/20/2022	16	1299104 CHECK	601.20 RECONCILED	10/12/2022	\$ 601.20		
10/18/2022	16	1300696 CHECK	671.47 RECONCILED	11/03/2022	\$ 671.47		
11/22/2022	16	1301715 CHECK	250.67 RECONCILED	12/07/2022	\$ 250.67		
12/20/2022	16	1303229 CHECK	366.94 RECONCILED	1/12/2023	\$ 366.74		

31923 EMERGENCY MANAGEMENT				Fund \$	\$ 1,000.00
3/15/2022	16 1287758 CHECK 123.50 RECONCILED 4/19/2022	\$ 123.50			
4/28/2022	16 1290465 CHECK 442.75 RECONCILED 6/13/2022	\$ 442.75	High	\$	442.75
8/04/2022	16 1296438 CHECK 201.63 RECONCILED 9/13/2022	\$ 201.63	Low	\$	123.50
10/18/2022	16 1300719 CHECK 254.30 RECONCILED 11/03/2022	\$ 254.30	Average	\$	255.55
278591 ENGINEERING				Fund \$	\$ 300.00
4/14/2022	16 1289784 CHECK 220.78 RECONCILED 5/18/2022	\$ 220.78			
8/30/2022	16 1297812 CHECK 162.39 RECONCILED 10/12/2022	\$ 162.39	High	\$	220.78
			Low	\$	162.39
			Average	\$	191.59
302823 TRAFFIC ENGINEERING				Fund \$	\$ 200.00
1/11/2022	16 1284536 CHECK 42.51 RECONCILED 2/10/2022	\$ 42.51			
7/07/2022	16 1294865 CHECK 89.90 RECONCILED 8/11/2022	\$ 89.90	High	\$	175.17
8/30/2022	16 1297824 CHECK 135.37 RECONCILED 10/12/2022	\$ 135.37	Low	\$	42.51
11/01/2022	16 1301144 CHECK 175.17 RECONCILED 12/07/2022	\$ 175.17	Average	\$	110.74
23646 ENVIRONMENTAL AFFAIRS				Fund \$	\$ 300.00
1/11/2022	16 1284459 CHECK 140.42 RECONCILED 2/10/2022	\$ 140.42			
9/20/2022	16 1299106 CHECK 253.59 RECONCILED 11/03/2022	\$ 253.59	High	\$	253.59
			Low	\$	140.42
			Average	\$	197.01
313180 ECOSYSTEM & COASTAL MGMT				Fund \$	\$ 200.00
4/12/2022	16 1289680 CHECK 125.15 RECONCILED 5/18/2022	\$ 125.15			
7/07/2022	16 1294870 CHECK 75.90 RECONCILED 8/11/2022	\$ 75.90	High	\$	190.13
10/11/2022	16 1300290 CHECK 159.25 RECONCILED 11/03/2022	\$ 159.25	Low	\$	75.90
12/29/2022	16 1303573 CHECK 190.13 RECONCILED 2/17/2023	\$ 190.13	Average	\$	137.61
22750 EAST BANK CONSOLIDATED JPFD				Fund \$	\$ 1,000.00
4/07/2022	16 1289368 CHECK 113.75 RECONCILED 5/18/2022	\$ 113.75			
8/09/2022	16 1296696 CHECK 155.36 RECONCILED 9/13/2022	\$ 155.36	High	\$	337.03
11/10/2022	16 1301430 CHECK 337.03 RECONCILED 12/07/2022	\$ 337.03	Low	\$	113.75
			Average	\$	202.05
70565 FIRE TRAINING CENTER				Fund \$	\$ 250.00
1/20/2022	16 1284843 CHECK 232.85 RECONCILED 2/10/2022	\$ 223.85			
2/01/2022	16 1285404 CHECK 93.01 RECONCILED 3/10/2022	\$ 93.01	High	\$	223.85
3/10/2022	16 1287645 CHECK 178.66 RECONCILED 4/19/2022	\$ 178.66	Low	\$	13.93
4/07/2022	16 1289406 CHECK 190.17 RECONCILED 5/18/2022	\$ 190.17	Average	\$	123.25
4/21/2022	16 1290237 CHECK 126.87 RECONCILED 5/18/2022	\$ 126.87			
5/03/2022	16 1290968 CHECK 100.04 RECONCILED 6/13/2022	\$ 100.04			
6/07/2022	16 1293183 CHECK 163.64 RECONCILED 7/14/2022	\$ 163.64			
6/16/2022	16 1293710 CHECK 45.57 RECONCILED 7/14/2022	\$ 45.57			
7/07/2022	16 1294805 CHECK 147.97 RECONCILED 8/11/2022	\$ 147.97			
7/21/2022	16 1295579 CHECK 58.00 RECONCILED 8/11/2022	\$ 58.00			
8/04/2022	16 1296454 CHECK 148.18 RECONCILED 9/13/2022	\$ 148.18			
9/08/2022	16 1298288 CHECK 112.31 RECONCILED 10/12/2022	\$ 112.31			
11/10/2022	16 1301475 CHECK 13.96 RECONCILED 3/22/2023	\$ 13.93			
286012 FIRST PARISH COURT				Fund \$	\$ 200.00
3/03/2022	16 1287412 CHECK 125.19 RECONCILED 4/19/2022	\$ 125.19			
9/27/2022	16 1299635 CHECK 141.79 RECONCILED 11/03/2022	\$ 141.79	High	\$	141.79
			Low	\$	125.19
			Average	\$	133.49

23067 HUMAN RESOURCE MANAGEMENT			Fund \$	\$ 200.00
2/08/2022	16 1285899 CHECK 60.05 RECONCILED 3/10/2022	\$ 60.05		
4/05/2022	16 1289236 CHECK 177.26 RECONCILED 5/18/2022	\$ 177.26	High	\$ 300.00
6/28/2022	16 1294252 CHECK 191.20 RECONCILED 8/11/2022	\$ 191.20	Low	\$ 60.05
8/16/2022	16 1296921 CHECK 110.58 RECONCILED 9/13/2022	\$ 110.58	Average	\$ 162.83
9/13/2022	16 1298855 CHECK 137.89 RECONCILED 10/12/2022	\$ 137.89		
11/17/2022	16 1301605 CHECK 300.00 RECONCILED 12/07/2022	\$ 300.00		
269854 INSPECTION & CODE ENFORCEMENT			Fund \$	\$ 500.00
7/12/2022	16 1294972 CHECK 26.18 RECONCILED 8/11/2022	\$ 26.18		
			High	\$ 26.18
			Low	\$ 26.18
			Average	\$ 26.18
33631 JEFFCAPPETTY CASH			Fund \$	\$ 750.00
1/13/2022	16 1284579 CHECK 355.51 RECONCILED 2/10/2022	\$ 355.51		
3/17/2022	16 1288257 CHECK 632.30 RECONCILED 4/19/2022	\$ 632.30	High	\$ 745.00
5/03/2022	16 1290953 CHECK 718.54 RECONCILED 6/13/2022	\$ 718.54	Low	\$ 355.51
8/25/2022	16 1297658 CHECK 745.00 RECONCILED 9/13/2022	\$ 745.00	Average	\$ 612.84
287623 JUVENILE SERVICES			Fund \$	\$ 250.00
8/25/2022	16 1297687 CHECK 242.95 RECONCILED 9/13/2022	\$ 242.95		
			High	\$ 242.95
			Low	\$ 242.95
			Average	\$ 242.95
31062 LEGISLATIVE DELEGATION			Fund \$	\$ 50.00
LAST REIMBURSEMENT 06/05/17 FOR \$19.77				
			High	\$ -
			Low	\$ -
			Average	\$ -
57833 LIBRARY PETTY CASH			Fund \$	\$ 1,000.00
1/20/2022	16 1284841 CHECK 486.80 RECONCILED 2/10/2022	\$ 486.80		
4/07/2022	16 1289403 CHECK 486.36 RECONCILED 5/18/2022	\$ 486.36	High	\$ 971.15
5/19/2022	16 1291912 CHECK 680.15 RECONCILED 6/13/2022	\$ 680.15	Low	\$ 486.36
6/16/2022	16 1293708 CHECK 737.21 RECONCILED 7/14/2022	\$ 737.21	Average	\$ 710.24
7/26/2022	16 1295705 CHECK 971.15 RECONCILED 8/11/2022	\$ 971.15		
9/22/2022	16 1299476 CHECK 811.77 RECONCILED 11/03/2022	\$ 811.77		
11/22/2022	16 1301755 CHECK 798.27 RECONCILED 1/12/2023	\$ 798.27		
26961 PARISH ATTORNEY'S OFFICE			Fund \$	\$ 200.00
1/06/2022	16 1284383 CHECK 106.81 RECONCILED 2/10/2022	\$ 106.81		
4/14/2022	16 1289749 CHECK 89.71 RECONCILED 5/18/2022	\$ 89.71	High	\$ 106.81
10/18/2022	16 1300707 CHECK 52.46 RECONCILED 11/03/2022	\$ 52.46	Low	\$ 52.46
			Average	\$ 82.99
31756B PARKS & RECREATION			Fund \$	\$ 1,500.00
1/20/2022	16 1284826 CHECK 803.70 RECONCILED 2/10/2022	\$ 803.70		
4/26/2022	16 1290337 CHECK 1,220.85 RECONCILED 5/18/2022	\$ 1,220.85	High	\$ 1,220.85
7/12/2022	16 1294929 CHECK 1,112.63 RECONCILED 8/11/2022	\$ 1,112.63	Low	\$ 803.70
10/18/2022	16 1300718 CHECK 967.67 RECONCILED 11/03/2022	\$ 967.67	Average	\$ 1,026.21

282085WB PARKS & RECREATION			Fund \$	\$ 1,500.00
1/13/2022	16 1284624 CHECK 340.60 RECONCILED 2/10/2022	\$ 340.60		
5/24/2022	16 1292305 CHECK 354.81 RECONCILED 6/13/2022	\$ 354.81	High	\$ 678.53
8/04/2022	16 1296492 CHECK 678.53 RECONCILED 9/13/2022	\$ 678.53	Low	\$ 265.16
8/30/2022	16 1297814 CHECK 301.64 RECONCILED 10/12/2022	\$ 301.64	Average	\$ 374.48
9/20/2022	16 1299162 CHECK 265.16 RECONCILED 12/07/2022	\$ 265.16		
11/03/2022	16 1301246 CHECK 306.14 RECONCILED 1/12/2023	\$ 306.14		
35579WB GENERAL SERVICES			Fund \$	\$ 500.00
1/11/2022	16 1284505 CHECK 84.91 RECONCILED 3/10/2022	\$ 84.91		
3/22/2022	16 1288376 CHECK 289.69 RECONCILED 4/19/2022	\$ 289.69	High	\$ 423.00
6/07/2022	16 1293171 CHECK 255.08 RECONCILED 7/14/2022	\$ 255.08	Low	\$ 84.91
8/23/2022	16 1297540 CHECK 423.00 RECONCILED 9/13/2022	\$ 423.00	Average	\$ 227.91
10/05/2022	16 1300092 CHECK 208.31 RECONCILED 12/07/2022	\$ 208.31		
12/29/2022	16 1303552 CHECK 106.46 RECONCILED 2/17/2023	\$ 106.46		
34118 EB GENERAL SERVICES			Fund \$	\$ 500.00
5/12/2022	16 1291308 CHECK 186.12 RECONCILED 6/13/2022	\$ 186.12		
6/09/2022	16 1293340 CHECK 68.14 RECONCILED 7/14/2022	\$ 68.14	High	\$ 189.25
7/12/2022	16 1294931 CHECK 123.89 RECONCILED 8/11/2022	\$ 123.89	Low	\$ 41.03
8/04/2022	16 1296440 CHECK 42.84 RECONCILED 9/13/2022	\$ 42.84	Average	\$ 108.69
9/13/2022	16 1298884 CHECK 140.36 RECONCILED 10/12/2022	\$ 140.36		
10/13/2022	16 1300349 CHECK 77.85 RECONCILED 11/03/2022	\$ 77.85		
11/15/2022	16 1301560 CHECK 189.25 RECONCILED 12/07/2022	\$ 189.25		
12/28/2022	16 1303465 CHECK 41.03 RECONCILED 2/17/2023	\$ 41.03		
111676 REGISTRAR OF VOTERS			Fund \$	\$ 300.00
2/24/2022	16 1286883 CHECK 287.10 RECONCILED 4/19/2022	\$ 287.10		
7/26/2022	16 1295709 CHECK 299.23 RECONCILED 9/13/2022	\$ 299.23	High	\$ 299.23
12/29/2022	16 1303556 CHECK 290.43 RECONCILED 2/17/2023	\$ 290.43	Low	\$ 287.10
			Average	\$ 292.25
29829 EB SEWERAGE			Fund \$	\$ 500.00
2/01/2022	16 1285374 CHECK 291.24 RECONCILED 4/19/2022	\$ 291.24		
12/02/2022	16 1302028 CHECK 391.54 RECONCILED 1/12/2023	\$ 391.54	High	\$ 391.54
			Low	\$ 291.24
			Average	\$ 341.39
250471 EB WASTEWATER TREATMENT PLANT			Fund \$	\$ 300.00
1/11/2022	16 1284529 CHECK 58.50 RECONCILED 2/10/2022	\$ 58.50		
12/15/2022	16 1302516 CHECK 129.27 RECONCILED 1/12/2023	\$ 129.27	High	\$ 129.27
			Low	\$ 58.50
			Average	\$ 93.89
23407 PUBLIC WORKS - LINER REHAB			Fund \$	\$ 200.00
2/17/2022	16 1286448 CHECK 157.04 RECONCILED 4/19/2022	\$ 157.04		
			High	\$ 157.04
			Low	\$ 157.04
			Average	\$ 157.04
281516 WB WASTEWATER TREATMENT PLANT			Fund \$	\$ 300.00
2/24/2022	16 1286902 CHECK 241.41 RECONCILED 4/19/2022	\$ 241.41		
4/12/2022	16 1289661 CHECK 218.41 RECONCILED 5/18/2022	\$ 218.41	High	\$ 241.41
7/28/2022	16 1295807 CHECK 185.51 RECONCILED 8/11/2022	\$ 185.51	Low	\$ 144.48
10/18/2022	16 1300793 CHECK 220.44 RECONCILED 11/03/2022	\$ 220.44	Average	\$ 202.05
12/29/2022	16 1303570 CHECK 144.48 RECONCILED 2/17/2023	\$ 144.48		

3 9 4 4 7 W B S E W E R A G E				Fund \$	\$ 500.00
2/08/2022	16 1285937 CHECK 213.01 RECONCILED 4/19/2022	\$ 213.01			
5/12/2022	16 1291315 CHECK 236.99 RECONCILED 6/13/2022	\$ 236.99	High	\$	447.60
6/02/2022	16 1292500 CHECK 279.32 RECONCILED 7/14/2022	\$ 279.32	Low	\$	161.75
10/18/2022	16 1300728 CHECK 447.60 RECONCILED 11/03/2022	\$ 447.60	Average	\$	267.73
12/15/2022	16 1302505 CHECK 161.75 RECONCILED 2/17/2023	\$ 161.75			
2 3 0 9 2 S T R E E T S				Fund \$	\$ 1,000.00
2/03/2022	16 1285510 CHECK 458.45 RECONCILED 3/10/2022	\$ 458.45			
4/12/2022	16 1289595 CHECK 658.81 RECONCILED 5/18/2022	\$ 658.81	High	\$	890.96
6/21/2022	16 1293792 CHECK 586.71 RECONCILED 7/14/2022	\$ 586.71	Low	\$	458.45
10/13/2022	16 1300328 CHECK 860.96 RECONCILED 11/03/2022	\$ 890.96	Average	\$	648.73
2 8 9 9 8 1 W A T E R P L A N T				Fund \$	\$ 1,000.00
LAST REIMBURSEMENT 12/21/21 FOR \$607.31					
			High	\$	-
			Low	\$	-
			Average	\$	-
7 4 6 2 2 W B W A T E R P L A N T				Fund \$	\$ 600.00
2/08/2022	16 1285940 CHECK 76.38 RECONCILED 3/10/2022	\$ 76.38			
6/28/2022	16 1294309 CHECK 404.11 RECONCILED 8/11/2022	\$ 404.11	High	\$	404.11
9/15/2022	16 1299014 CHECK 76.38 RECONCILED 10/12/2022	\$ 76.38	Low	\$	76.38
			Average	\$	185.62
2 8 2 9 8 7 W O R K F O R C E C O N N E C T I O N				Fund \$	\$ 300.00
3/17/2022	16 1288280 CHECK 8.19 RECONCILED 6/13/2022	\$ 8.19			
			High	\$	8.19
			Low	\$	8.19
			Average	\$	8.19
159015 W O R K F O R C E I N V E S T M E N T B O A R D				Fund \$	\$ 100.00
LAST REIMBURSEMENT 03/15/18 FOR \$56.83					
			High	\$	-
			Low	\$	-
			Average	\$	-
TOTAL				Fund \$	\$ 19,250.00
				Count	37

ATTACHMENT G

CUSTODIAL AGREEMENT UPDATED MAY 11, 2023

Funds Handling Policies & Procedures

CUSTODIAL AGREEMENT

DEPARTMENT	Human Resource Management
LOCATION	Texas Bldg., 1221 Elmwood Park #517
RESPONSIBLE DIRECTOR	Nicole Thompson
RESPONSIBLE CUSTODIAN	Susan Cunningham
RESPONSIBLE CUSTODIAN'S VENDOR ID#	23067
FUND TOTAL	\$ 300.00 (approved limit)
FUND PURPOSE/TYPE	
	Petty Cash Fund <input checked="" type="checkbox"/>
Check one per agreement	Change Fund
	Cash Drawer
	Collection of Funds
	Other: specify
Will anyone besides the Responsible Custodian have access to this petty cash fund?	<p>Circle: <input checked="" type="radio"/> Yes or <input type="radio"/> No</p> <p>If Yes, attach a list of names and titles with access (note: Responsible Custodian retains responsibility for cash shortages as noted in points #3 and #6 in the agreement below.)</p>

As identified above, the Responsible Custodian and Responsible Director have requested a Jefferson Parish cash fund and/or will otherwise be custodian of Jefferson Parish funds to be deposited. By signing below, we agree we have read and will comply with all of the terms of this agreement.

1. We understand that we are responsible for informing the Jefferson Parish Accounting Department (by sending an email to jureta@jeffparish.net), if any of the identifying information above changes. The Accounting Department will coordinate issuing a new Custodial Agreement.
2. The fund identified above ("the fund") will be used exclusively for the purpose identified above. If "Petty Cash Fund" is identified above, then expense advances for approved Jefferson Parish expenditures may be made from the petty cash fund. Payroll or other advances of a personal nature are not allowed and is a misuse of the petty cash fund.
3. The funds will be secured at all times in a locked location that is accessible only to the Responsible Custodian named above. If the Responsible Custodian chooses to allow others access to the fund (without establishing a new Responsible Custodian), the Responsible Custodian named above retains responsibility for cash shortages as identified in point #6 below.
4. The fund is subject to audit, with or without notice, by a representative from the Accounting Department or by the Parish's authorized internal or external auditors. The Responsible Custodian must be present for the audit and the Responsible Custodian must produce cash and/or paid receipts equal to the petty cash total listed above.

Initial 

Effective 1/24/2020
By Accounting Dept
Page 11 of 15

This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016.

Funds Handling Policies & Procedures

5. For **petty cash funds** that are not used as change funds or cash drawers:

- a. Disbursement requests to replenish the fund need to be submitted at least quarterly to the Accounting Department (200 Derbigny St, Ste 4200, Gretna, LA 70053); and
- b. Requests must include original, paid receipts and/or other supporting documentation, along with a copy of the petty cash log, and confirmation that cash on hand and/or paid receipts equal the petty cash fund total above.

In consultation with the Responsible Custodian and Responsible Director, the Accounting Department shall determine the appropriate petty cash fund total.

Change funds and cash drawers shall be reconciled at the end of each business day. The fund total shall remain intact at all times, that is, the balance shall not fall below the approved limit listed above.

Collection of funds shall be reconciled at the end of each business day. Funds totaling one hundred dollars (\$100) or more must be deposited or remitted to the appropriate parish personal on the same day collected. Funds collected must otherwise be deposited on a weekly basis regardless of amount.

6. The Responsible Custodian is responsible for the integrity of the fund. When the fund in the Responsible Custodian's name is closed out, the Responsible Custodian is personally responsible for returning cash and/or paid receipts equal to the fund total above to the Accounting Department. Any shortfall may be deducted from the Responsible Custodian's paycheck, in accordance with the Jefferson Parish Administrative Management Policy 602, Section 4, Fines or Restitution. The Accounting Department will reissue petty cash to the next Responsible Custodian through a new Petty Cash Custodial Agreement.
7. Misappropriation, including personal use, of the fund shall require restitution by the Responsible Custodian and corrective action up to and including termination of employment, in accordance with Jefferson Parish Personnel Rules. Additionally, misappropriation may result in closure of the petty cash fund.
8. Any misappropriation or theft of funds must be reported to the Chief Administrative Assistant responsible for the department, Director of Accounting, Director of Internal Audit, Director of Security, and Director of Risk Management. The Administration will then notify the District Attorney, Louisiana Legislative Auditor, and the Jefferson Parish Sheriff Department, if necessary.
9. If the fund needs to be transferred to another Responsible Custodian for any reason (e.g. annual leave, shift changes, etc.) then the Transfer Agreement must be completed and submitted to the Accounting Department.

Initial SC

Effective 1/24/2020
By Accounting Dept
Page 12 of 15

This policy supersedes Petty Cash Policies & Procedures effective 12/12/2016.

Funds Handling Policies & Procedures

10. The Responsible Director's signature and the Responsible Custodian's signature below acknowledges understanding and agreement to this Custodial Agreement, and pledges adherence to the current Jefferson Parish Funds Handling Policies and Procedures.

RESPONSIBLE DIRECTOR

Nicole C. Thompson	Human Resource Management	Nicole C. Thompson	5/11/2023
Print Name	Department	Signature	Date

RESPONSIBLE CUSTODIAN

Susan Cunningham	Human Resource Management	Susan Cunningham	05/11/23
Print Name	Department	Signature	Date

NOTE for Department: Make three (3) copies of the fully completed and signed form for the Responsible Custodian and Responsible Director to retain for their records, and a copy shall be included in the employee's personnel file maintained in the department. The original, fully completed and signed agreement must be forwarded to the Accounting Department (200 Derbigny St, Ste. 4200, Gretna, LA 70053).

05/11/23

LaTanya Tibbs, Administrative Assistant, will have access to the petty cash fund if needed.

She will only access the fund if Susan Cunningham is out of the office for an extended period.


Susan Cunningham,
Executive Superintendent


Nicole Thompson,
Director of Human Resource Management

ATTACHMENT #1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

- (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.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2023-004 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

December 5, 2023

Via Electronic Mail

Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2023-004
Petty Cash Follow-Up

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2023-004 Petty Cash Follow-Up ("Report"), received by the Administration on October 19, 2023.

Recommendation: 1. Internal Audit recommends that the Department of Accounting send periodic emails regularly to Responsible Custodians and Directors to remind them of their responsibility to ensure up-to-date Custodial Agreements are on file with the department.

Response: Agreed. As noted on Page 5 of the Report, 15 of the 18, or 83%, randomly selected Responsible Custodians and Directors listed in the December 31, 2021 annual Petty Cash Reconciliation were active employees of the selected Department. The remaining three employees were either retired or separated from service in 2021, the year examined during the Audit.

Recommendation: 2. Internal Audit recommends that the Petty Cash reconciliation be prepared timely each fiscal year, with the updated information collected.

Response: The December 31, 2022 Petty Cash Reconciliation was proffered July 6, 2023. The Petty Cash Reconciliation agrees to the \$19,300 General Ledger amount without variance. The annual Petty Cash Reconciliation will be prepared timely in future years to ensure updated Responsible Custodians and Directors information is garnered.

Recommendation: 3. Internal Audit recommends that the Department of Accounting review each petty cash account's activity and determine the authorized funds' reasonableness. The Department should contact the Responsible Director to discuss increasing, decreasing, or eliminating available petty cash balances. This is specified in Section 2.5 of the Funds Handling Policies and Procedures.

Response: Agreed. As noted in the Report, 19, or 51%, of the Funds, totaling \$7,050, were replenished three or fewer times per year. The Department of Accounting will continue its assessments and will contact Responsible Directors as to the need for, and timely replenishment of, Petty Cash funds with a view to converting to a "totally cash free" workplace recognizing, as also noted in the Report, the number of Petty Cash funds has decreased 40.3% from 62 in 2018 to 37 in 2022. The Report further indicates no funds were missing or misappropriated in any of the Petty Cash funds reviewed during this Audit.

Recommendation: 4. Internal Audit recommends that the Department of Accounting send periodic emails to the Responsible Custodians and Directors to remind them of the requirement to replenish funds when the petty cash amount is depleted to 25% of the approved petty cash limit or at the end of each quarter, whichever comes first.

Response: Agreed. See Response to Recommendation 3.

Recommendation: 5. Internal Audit recommends that the Department of Accounting evaluate funds that are over the authorized amount to determine if the collection of excess funds is warranted.

Response: Agreed. The Report provides that each of the four petty cash funds selected for a surprise cash count exceeded the authorized amount for the fund, i.e., there was more cash or receipts on hand than the total amount authorized for the Fund. See also Response to Recommendation 3.

Recommendation: 6. Internal Audit recommends that the Department of Accounting periodically exercise its right to audit petty cash accounts without notice.

Response: Agreed.

Recommendation: 7. Internal Audit recommends that the Department of Accounting work with the Library to determine the number, amount, and location of cash drawers, appropriately account for them, and ensure that Custodial Agreements are in effect.

Response: Agreed. The Accounting Department will work with the Library to ensure Custodial Agreements are in effect to accurately account for its Petty Cash funds and Cash Drawers. See also Response to Recommendation 3.

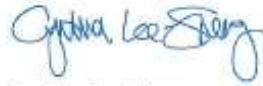
Recommendation: 8. Internal Audit recommends that the Department of Accounting designate a policy reviewer and that Petty Cash policies and procedures are reviewed and updated at least annually.

Response: Agreed. Annual review is appropriate.

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng
Parish President

cc: Mr. Steve LaChute, Chief Operating Officer
Ms. Cherreen Gegenheimer, Deputy Chief Operating Officer
Honorable Ricky Templet, Councilman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deano Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Dominick Impastato, Councilman, Dist. 4
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5
Mr. Timothy Palmatier, Director of Finance
Mr. Eric Chi, Director of Accounting

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