

JEFFERSON PARISH DEPARTMENT OF INTERNAL AUDIT

2024 ANNUAL REPORT



REPORT #2024-001 | ISSUED FEBRUARY 19, 2024



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT

TABLE OF CONTENTS

OVERVIEW

JP CODE OF ORDINANCES	2
MISSION	2
STAFFING AND BUDGET	2
ANNUAL PLAN / PERFORMANCE INDICATORS.....	4
IMPLEMENTATION STATUS / # OF FINDINGS	4
BIG PICTURE RESULTS	5
OTHER INTERNAL AUDIT ACTIVITIES.....	5
SUMMARY OF AUDIT REPORTS.....	7

SUMMARY OF AUDIT REPORTS

2023-002: PUBLIC WORKS - SEWERAGE MAINTENANCE (MAY 17, 2023).....	8
2023-003: JPAWS POLICIES & PROCEDURES (JUL 12, 2023)	10
2023-004: JEFFERSON PARISH PETTY CASH FOLLOW-UP (DEC 7, 2023).....	12
2023-005: GRANT MANAGEMENT FOLLOW-UP (DEC 7, 2023)	13
2023-006: PATRONS OF LAFRENIERE PARK, INC. (NOV 29, 2023)	15
2023-007: WATER SAFETY – CONTRACT COMPLIANCE (DEC 14, 2023).....	16
ATTACHMENT A – IMPLEMENTATION STATUS OF 2023 REPORTS.....	18
ATTACHMENT B – IMPLEMENTATION STATUS & # OF FINDINGS BY AUDIT REPORT	19
ATTACHMENT C – 2023 ANNUAL PLAN	34
ATTACHMENT D – 2023 YEAR-END STATUS REPORT	35
ATTACHMENT E – INTERNAL AUDIT MONITORING STATUS OF PRIOR ENGAGEMENTS	36

OVERVIEW

JP CODE OF ORDINANCES

According to Sec. 2-162.3(e) of the Jefferson Parish Code of Ordinances, "The [internal audit] director shall prepare and issue an annual report on the status of recommendations made in completed engagements. The report will reflect the status as reported by the parish president or designee. The report will be issued to the council, the parish president, and the office of inspector general in the first quarter of the fiscal year." This Annual Report covers all twelve months in the fiscal year 2023 and includes a disposition of recommendations made in previous years.

MISSION

The mission¹ of the department is to promote honest, efficient, effective, economical, and fully accountable and transparent parish government. To fulfill this mission, the department shall perform audit and non-audit engagements of any parish department, program, service, or activity as approved by the parish council. The purpose of these engagements is to provide the council, administration, the residents of Jefferson Parish, and other stakeholders with independent and objective analysis as to whether management is using its financial, physical, and informational resources effectively, efficiently, economically, ethically, and equitably, and in compliance with laws, regulations, contract and grant requirements, and parish policies and procedures. Engagements and other internal audit activities shall be conducted under the following standards:

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

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

STAFFING & BUDGET

The Department of Internal Audit comprises one (1) full-time position, the director. Per Ordinance, the director prepares an Annual Plan (as outlined later in this report) approved by the parish council. The status of completing such a plan is communicated to the council, parish president, and the office of inspector general via a quarterly report.² In addition, the director reports to the parish president [or designee] for day to day operational purposes limited to (i) human resources administration, (ii) expense approvals, (iii) leave approvals; and (iv) acquisition of office supplies.³

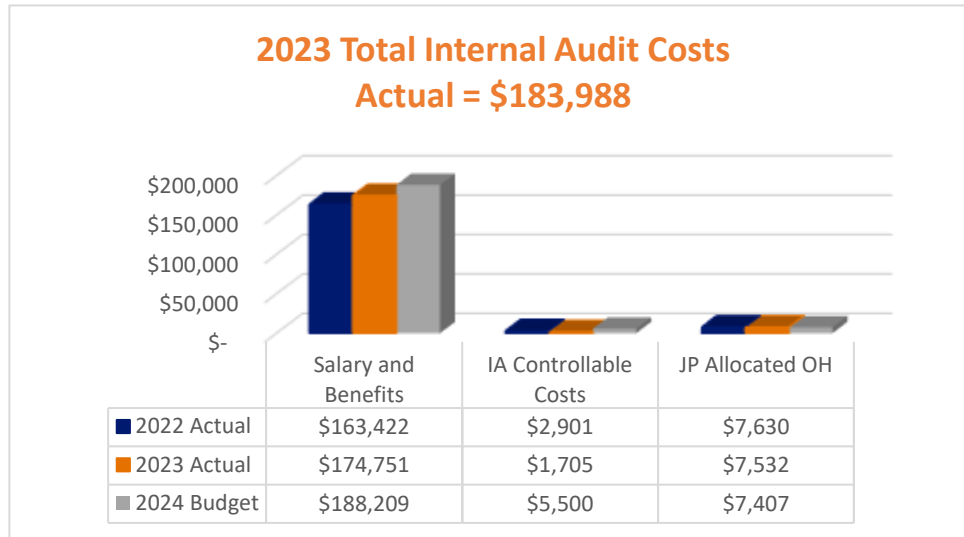
¹ JP Code of Ordinances, Sec. 2-162(b)

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

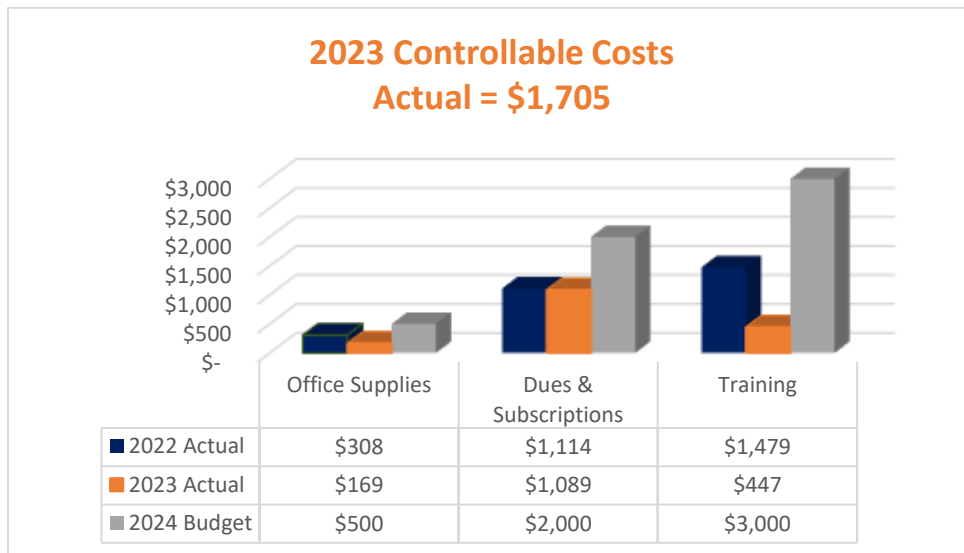
³ JP Code of Ordinances, Sec. 2-162.1(b)

The Department of Internal Audit operated with total expenditures of \$183,988 in 2023, compared to \$173,953 in 2022. The five-point eight percent (5.8%) increase is mainly due to a merit and cost of living salary increase. Expenditures included the director's salary and benefits, departmental controllable costs such as office supplies, dues and subscriptions, and training, along with overhead (OH) costs allocated from the Parish such as information technology support, risk management, safety, security, telephone, and insurance.

The 2024 budget is set at \$201,116 and anticipates a standard merit increase and increases to dues and subscriptions, and training costs.



Controllable costs are those items the director can spend at discretion; however, all are deemed necessary to the Department's practical and professional operation. Such costs totaled \$1,705, representing point nine-three percent (0.93%) of actual expenditures for the fiscal year 2023.



0.93% OF 2023 TOTAL INTERNAL AUDIT COSTS

ANNUAL PLAN / PERFORMANCE INDICATORS

Each year Internal Audit is to complete a Risk Assessment and Annual Plan, which establishes the slate of engagements to be performed in the upcoming year. The number of engagements performed each year fluctuates due to each particular activity's scope and complexity. Performance indicators that are developed via the Annual Plan for 2023 are shown in the table below.



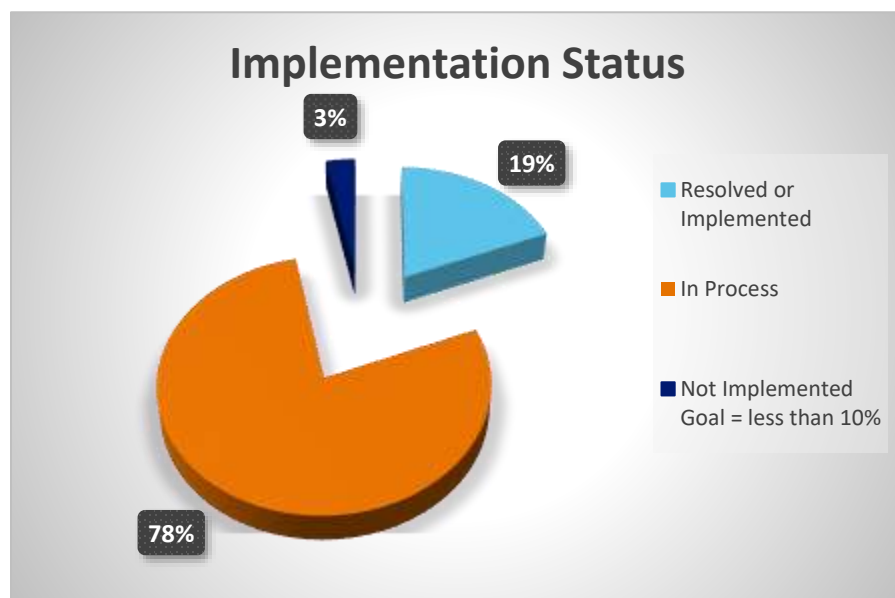
Performance Indicators	GOAL	ACTUAL
Required Annual Report	2	2
Total Number of New Engagements	4	4
Total Number of Follow-Up Engagements	2	2
Prior Year Engagements Carried Over	1	1
Percent of Audit Recommendations Accepted	90%	97%
Number of Professional Training Hours per Year	40	40.5

Internal Audit met all set performance indicators for the Fiscal Year 2023.

IMPLEMENTATION STATUS / # OF FINDINGS

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

To report on the findings and recommendations' status, Internal Audit categorized each as Resolved or Implemented, In Process, or Not Implemented. Thirty-two (32) findings were issued during the fiscal year 2023. Ninety-seven percent (97%) have either been Resolved, Implemented, or are In the Process of being implemented.⁴ Internal Audit aims for ninety percent (90%) of recommendations to be accepted or implemented. This goal was met for the Fiscal Year 2023.



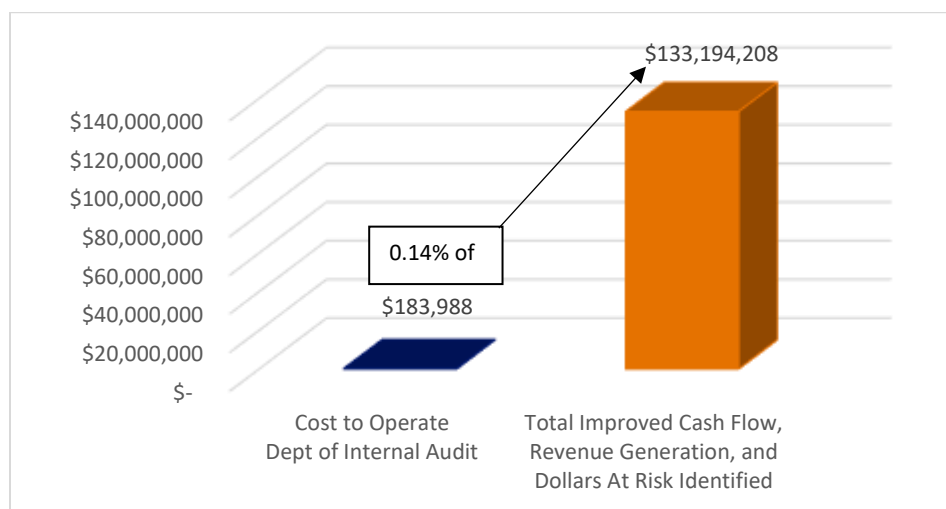
The current status of each finding/recommendation was determined by reviewing pertinent documentation from the respective departments. Typical audit procedures were not applied.

⁴ See Attachment B for details.

Internal Audit also monitors the implementation status of findings and recommendations or strategy scenarios issued in prior year reports. Two hundred forty-six (246) findings were issued during six months of the fiscal year 2017 and all of the fiscal years from 2018 up to and including 2022. Six (6) will be monitored via follow-up audits in 2024; eighteen (18) findings are "open" or yet to be implemented, and two hundred twenty-two (222) are "closed," meaning they have been implemented or action has otherwise been taken to resolve the finding. See Attachment E for details.

BIG PICTURE RESULTS

The reports issued for each engagement also identify potential cost savings and revenue generation and address dollars potentially at risk. These numbers are quantified for the period under review as determined in each scope of the engagements and totaled \$133,194,208 for 2023. (See Attachment A for details.) The cost to operate the Department of Internal Audit in 2023 was point one-four percent (0.14%) of total cost savings, revenue generation, and dollars at risk identified in the engagements.



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

OTHER INTERNAL AUDIT ACTIVITIES

Aside from conducting activities as specified in the performance indicators shown previously in this report, the Department of Internal Audit also engages in various consultative sessions as requested by the council, administration, and parish departments.

During Fiscal Year 2023, Internal Audit acted as a consultant and provided data on the topics listed below. Formal reports were not created as a result of these efforts.

- ❖ Timekeeping
- ❖ Staffing and Recruitment
- ❖ Parish Collection Points
- ❖ Contractual Agreements
- ❖ Policy Creation – Best Practices and Definitions
- ❖ Internal Controls – Best Practices
- ❖ Cooperative Endeavor Agreements – Review and Comments

As attested to during each engagement highlighted later in this report, the consultative sessions did not impair this Department's independence and objectivity when conducting audit and non-audit engagements. All activity was conducted with independence, free from organizational or personal impairment.

In addition, the Department of Internal Audit is also responsible for the following:

- ❖ Prepare quarterly reports describing the status and progress towards completing the performance indicators.
- ❖ Participate in the review team for Personal Financial Disclosure forms. Such forms must be submitted annually by Council Members, the Parish President, and all Jefferson Parish unclassified "at-will" employees and Jefferson Parish officers whose positions are under the Executive Pay Plan.
- ❖ Attend Parish Agenda Meetings and Parish Council Meetings.
- ❖ Participate in Parish educational sessions and complete other educational requirements administered by the Department of Human Resources and the Department of Government and Ethics Compliance.
- ❖ Continuous Internal Audit Quality Improvement Self-Assessments.



SUMMARY OF AUDIT REPORTS

The following pages contain a summary of each report issued by the Department of Internal Audit during Fiscal Year 2023, along with supporting information for items contained within this report.⁵ Observations and recommendations reflect the particular scenario at the time of issuance of the original report, the date of which is stated in the header of each status update.



For further details, all reports are published and can be found on the Jefferson Parish website at www.jeffparish.net > Departments > Internal Audit > Audit Reports.

The Department of Internal Audit looks forward to continued service to the Citizens of Jefferson Parish, the Parish Council, and the Parish Administration. Please see Report #2024-000 on the parish's website for the 2024 Annual Risk Assessment and Annual Work Plan.

⁵ Note that report #2023-001 last year's Annual Report and not included on the following pages.

#2023-002: PUBLIC WORKS- SEWERAGE MAINTENANCE

MAY 17, 2023

BACKGROUND⁶

The Jefferson Parish Sewer System consists of five (5) major treatment plants with a combined design capacity to treat over fifty (50) million gallons of wastewater daily. The collection system consists of over five hundred (500) lift stations, each having two (2) to seven (7) pumps, over one thousand three hundred (1,300) miles of gravity pipe, and over one hundred (100) miles of force main pressure pipe conveying wastewater from homes and businesses to the treatment plants. The system also includes over twenty-one thousand (21,000) maintenance holes. Plans are in place to provide funding to comprehensively upgrade and modernize the Sewer (and Water) Systems of Jefferson Parish. The plan includes but is not limited to sewer plant upgrades and rehabilitation, lift stations, force main upgrades, and gravity system upgrades.

The mission of the Department of Sewerage is to serve the citizens of Jefferson Parish by providing effective wastewater conveyance, treatment, and disposal while protecting public health, safety, and the environment. Accordingly, the Parish engaged BLD Services, LLC (Contractor) for a two-year agreement for preventative maintenance (lining) of existing sanitary and storm sewers, including service laterals at scattered locations throughout the parish. The Annual Plan for the Department of Internal Audit calls for a review of the contract in place from February 22, 2021, through February 21, 2023. The maximum contract amount for the two years is \$33,000,000 and is funded by various sources, including the 7/8 cents sales tax and the sewer capital bond. Historically, BLD Services, LLC has held other similar contracts with the Parish. Additionally, the Parish signed a subsequent agreement with the Contractor, effective February 22, 2023, through February 21, 2025, for \$66,000,000 for preventative maintenance (lining).

The Assistant Director, Brett Todd, monitors the contract under audit (Contract Administrator). Mr. Todd reports directly to the Director of Sewerage, Michael Lockwood. Other department personnel who monitor and manage the contract include an Operations and Maintenance Manager, an Engineering Inspector, a Business Manager, and Field Personnel.

OBJECTIVES / SCOPE

The objectives of this engagement were to 1) ensure compliance with select sections of the agreement between the Parish of Jefferson and BLD Services, LLC, referenced by the Parish as Contract #55-19496. Said contract refers to Bid Specifications utilized during the procurement process; and 2) observe and comment on other procurement, contract agreement, and contract administration items as necessary.

The scope of this engagement included Contract #55-19496 with BLD Services, LLC. Internal Audit focused on the period from February 22, 2021, to January 3, 2023, the beginning of fieldwork when the payment data was collected. The date was extended as necessary. The Contract substantially relies upon verbiage in the Bid Specifications; both will be referenced for compliance.

⁶ Background verbiage is excerpted and paraphrased from the relevant Bid Specifications.

SUMMARY

The Department of Sewerage has a long contractual history with BLD Services, LLC, with contracts dating back to June 2008 (approximately fifteen years). The Department has developed a good working relationship and has established an element of trust with the Contractor. While such a positive business relationship is important, the Contract Administrator and staff should remain vigilant in adhering to, managing, and enforcing the contract terms.

The Department should critically review the Lining contract to ensure that all items charged against it are appropriate and that bid specifications are as comprehensive as possible. The scope of each contract should be specifically defined, and projects should be consistently bid out as required. In addition, the Department should ensure compliance with the Louisiana Public Bid Law and Uniform Purchasing Procedures in all cases.

Various Public Works departments utilize this contract. Information regarding the management of the contract resides with the various departments, thus not providing for efficient or effective management of the contract. The engagement highlighted the need for the Department of Public Works, as a whole, to establish clear lines of communication and have a more systematic and cohesive approach to contract management. A central electronic collection point would help to foster successful contract management.

STATUS OF RECOMMENDATIONS

Seven (7) recommendations were made as a result of this engagement. Two (2) were Implemented, and five (5) are In the Process of being implemented as of the time of this report.

Note: As of the date this Annual Report was released, Mr. Hubert Franklin was the Director of the Department of Sewerage. This differs from the director in place as of the time of the audit. Mr. Franklin was appointed to the director position on July 15, 2023.

#2023-003: JEFFERSON PROTECTION & ANIMAL WELFARE SERVICES POLICIES & PROCEDURES

JULY 12, 2023

BACKGROUND

The mission of Jefferson Protection & Animal Welfare Services (JPAWS) is to improve the community through compassion by saving and protecting animals, providing care and treatment through education, advocating for their welfare, and enhancing the human-animal bond. JPAWS operates door-to-door services on the east bank and has a physical location on the west bank at 2701 Lapalco Boulevard at Peters Road in Harvey. The Lapalco Center was newly constructed and opened in 2017. JPAWS previously operated a physical center on the east bank; however, it was placed out of service after damages sustained from Hurricane Ida. On January 4, 2023, the Jefferson Parish Council adopted a resolution authorizing an estimated \$15.6 million to design and construct a new center on the east bank of Jefferson Parish. As of the time of this report, the new East Bank Center is in the pre-design stage.

JPAWS provides services such as animal holds for owners who have lost their pets and wish to reclaim them, adoptions for homeless animals, and quarantine of dogs and cats that have bitten others. JPAWS also investigates complaints of cruelty or neglect of animals, accepts all stray animals turned over to them found in Jefferson Parish, and accepts owner surrenders ("owned" pets). JPAWS strives to be more than a housing center for animals; rather, they endeavor to be a resource center for the pet-loving community.

OBJECTIVES / SCOPE

The objectives of this engagement were to determine that standard operating policies and procedures are in place and to evaluate the quality and comprehensiveness of such. The scope of this engagement included all current policies and procedures in effect during the fiscal year 2022 through the time of this engagement.

SUMMARY

The Jefferson Protection and Animal Welfare Services (JPAWS) has a Standard Operating Procedures (SOPs) document in place that includes areas of operation such as operating hours, animal intake, adoptions, return to owners, rehabilitation, veterinary care, financial transactions, and cleanliness of the center(s). Based on the effective date stated throughout the document, October 1, 2019, it is apparent that this is one of the initial undertakings of the current director, who was appointed on August 3, 2019. The document contains a wealth of information, and Internal Audit commends the JPAWS Director for placing it into service from the onset of her leadership.

Four of the recommendations in this report address best practice items to improve flow, clarify the document, add consistency between policy, procedures, and practices, and ensure that updates are regularly considered and reflected. One of the recommendations calls for enhancing policies and procedures related to processing the collection of receipts.

Jefferson Parish has “Administrative Management Policies,” which can be used as a reference tool when addressing the recommendations of this report. Additionally, two previously issued Internal Audit reports can be referenced to assist with policies and procedures surrounding collections of receipts and other financial matters.

STATUS OF RECOMMENDATIONS

Five (5) recommendations were made as a result of this engagement. Four (4) were Implemented, and one (1) is In the Process of being implemented as of the time of this report. See Attachment B for more details.



#2023-004: JEFFERSON PARISH PETTY CASH FOLLOW-UP

DECEMBER 7, 2023

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.

OBJECTIVES / SCOPE

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 judgmentally 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. 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.

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.

STATUS OF RECOMMENDATIONS

Eight (8) recommendations were made as a result of this engagement. All recommendations are in the Process of being implemented as of the time of this report. See Attachment B for more details.

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

#2023-005: GRANT MANAGEMENT FOLLOW-UP

DECEMBER 7, 2023

BACKGROUND

Internal Audit conducted a Grant Management Performance Audit in fiscal year 2021, issued on October 5, 2021. The report focused on effective Parish-wide grant management and administration and contained five recommendations. This audit is a follow-up to the previous engagement as called for in the Jefferson Parish Code of Ordinances, Sec. 2- 162.3 9(e), which states, “Further follow-up engagements will be conducted as determined and recommended by the director, the parish president, and the council as approved by the council.”

As expressed in the previous audit, grants are funds given by an entity – frequently a public body, charitable foundation, or a specialized grant-making institution – to an individual or another entity for a specific purpose linked to public benefit. Unlike loans, grants are not to be paid back. Grants most often come from various government Departments or public and private trusts and foundations.

Jefferson Parish (the Parish) receives grant funding for various purposes, such as affordable housing, early childhood education, workforce development, senior services, transportation, and homeland security. The Parish benefited from over \$60 million in federal award funding during 2018 and 2019, increasing to \$99 million in 2020 and \$121 million in 2021. The increase in 2020 was due largely to grants from the Department of Interior and the Department of Treasury; in 2021, an increase was mainly due to grants from the Department of Homeland Security and the Federal Emergency Management Agency (FEMA). The Parish also receives non-federal grants from entities such as non-profits, community groups, organizations, and individuals.

OBJECTIVES / SCOPE

The Parish also receives non-federal grants from entities such as non-profits, community groups, organizations, and individuals. The scope of this engagement included a 4-year history of federal grant awards (2018-2021), a look back on policies and procedures in place at the time of the previous audit, and policies and procedures placed in effect from that time through 2022.

SUMMARY

The number of grant awards has increased from 2019 to 2021, nearly doubling in dollar amount. The Parish has taken steps to effectively manage grants across its departments, particularly by adding a dedicated position to assist departments with “non-FEMA grants.” Such a position is resident in the Department of Public Safety Grants & Administration (PSG&A) and works to assist Parish departments in compiling and submitting grant applications. However, the position does not assist with grant management.

Grant management continues to be decentralized throughout the Parish, with individual departments identifying, securing, and managing their grants until grant closeout or renewal. While decentralization may be effective and necessary due to the varied service programs, the opportunity remains to strengthen the grant management processes.

This follow-up engagement identified that not all grant-receiving departments have formally identified a grant manager at the onset of each grant period. Additionally, written policies and procedures are not in place for each department and grant award. Further, while some departments arrange for grant-specific training, and the Department of PSG&A helps to facilitate grant training; there is no requirement for departments to have regular, formalized grant training.

The Parish should continue to focus on the grant management process and life cycle so that grants are effectively and efficiently managed and risks are minimized. Risks include the loss of funding from current and potential grantors, the requirement to pay back previously granted funds, and damage to the Parish's reputation.

STATUS OF RECOMMENDATIONS

Three (3) recommendations were made as a result of this follow-up engagement. Two (2) are In the Process of being Implemented, and One (1) was Not Implemented as of the time of this report. See Attachment B for more details.

A federal award expenditure history by year¹ is shown in the table below.

GRANTOR	2018	2019	2020	2021
Corporation for National and Community Service	\$ 28,428	\$ 43,858	\$ 75,385	\$ 47,678
Department of Agriculture	\$ 353,859	\$ 581,060	\$ 462,608	\$ 556,099
Department of Commerce	\$ 71,417	\$ 22,756	\$ 142,653	\$ 184,747
Department of Energy	\$ 3,663,458	\$ 1,446,511	\$ -	\$ 251,438
Department of Health and Human Services	\$ 9,330,376	\$ 9,630,474	\$ 12,469,774	\$ 13,563,407
Department of Homeland Security	\$ 435,767	\$ 20,645,499	\$ 326,786	\$ 67,944,070
Department of Housing and Urban Development	\$ 9,585,739	\$ 9,503,551	\$ 9,162,494	\$ 5,551,648
Department of the Interior	\$ 258,433	\$ 91,887	\$ 2,983,533	\$ 1,329,353
Department of Justice	\$ 16,790	\$ 5,738	\$ 27,840	\$ 42,758
Department of Labor	\$ 2,649,506	\$ 2,788,807	\$ 2,302,969	\$ 2,048,573
Department of Transportation	\$ 10,054,325	\$ 15,609,711	\$ 23,880,315	\$ 17,912,941
Department of Treasury	\$ -	\$ -	\$ 34,670,316	\$ 12,263,335
Environmental Protection Agency	\$ 1,657,859	\$ 62,291	\$ 3,290,772	\$ 186,821
Federal Emergency Management Agency	\$ 25,211,383	\$ -	\$ 9,236,519	\$ -
TOTAL	\$ 63,317,340	\$ 60,432,143	\$ 99,031,964	\$ 121,882,868

Includes FEMA funds. See Attachment D in the actual report for more information.

The Parish also receives non-federal grants from entities such as non-profits, community groups, organizations, and individuals. Expenditures for non-federal grants and donations are not included in the table above.

¹ Extracted from the respective Schedule of Expenditures of Federal Awards contained within the Single Audit Report. These numbers are expenditures on the accrual basis of accounting and do not include the expenditure of non-Federal matching funds. The totals represent Federal awards only. Single Audit Reports are on file with the Department of Accounting.

NOVEMBER 29, 2023

BACKGROUND

Lafreniere Park (the “Park”) is the largest park in Metairie, Louisiana. Construction started on the Park in 1977 and was substantially finished and dedicated in 1982. Today, the park offers features and activities like playgrounds, sports fields, dog parks, a splash pad for youth, wildlife viewing around the artificial lagoon, free concerts, and an annual Christmas in the Park light display. The people of Jefferson Parish have enjoyed the park for over forty years.

The Patrons of Lafreniere Park, Inc. (the “Patrons”) is a nonprofit organization established in November 1996 with the sole mission of securing funding for the maintenance and improvement of Lafreniere Park.

Jefferson Parish (the “Parish”) is responsible for the maintenance and operation of the Park. Director Tripp Rabalais leads such efforts. The Parish desires to understand the sources and uses of funds passing through the Patrons' bank accounts and can inspect the financial records. This ability is supported by an injunctive relief, which grants the Parish the authority to audit such records. Legal counsel for Jefferson Parish engaged Internal Audit to review the Patrons' financial records. Internal Audit will treat the review as a consulting engagement and complete the following objective and scope, as requested by legal counsel for the Parish. The Parish Council approved this engagement via Resolution Number 142412 on July 26, 2023.

OBJECTIVE / SCOPE

The objective of this consulting engagement is to document the sources and uses of funds received and used by the Patrons of Lafreniere Park, Inc. Adherence to the Jefferson Parish Contract Policies and Procedures and the overall contract components were evaluated. The scope includes a historical look back period of five years, calendar years 2018 through 2022. This scope was expanded during fieldwork to analyze information received through July 31, 2023.

SUMMARY

Internal Audit was engaged to prepare an analysis of sources and uses of funds received and used by the Patrons of Lafreniere Park, Inc. The analysis included five calendar years (2018-2022) and was extended to July 31, 2023, during fieldwork. The numbers documented were based on bank statements provided by the Patrons through their attorney. The characterization of the cash movement was gleaned from notations on the bank statements, canceled checks, a sampling of invoices, and, to some extent, information shown on IRS Form 990 Tax Returns.

STATUS OF RECOMMENDATIONS

This was a Consulting Engagement requested by the legal counsel of Jefferson Parish. Objectives were set, and the scope was proposed and agreed upon by legal counsel and the Administration. There were not any recommendations due to the nature of this engagement. Since this report is related to a legal issue, distribution and report disclosure will be through the Parish's outside counsel, Breazeale, Sachse & Wilson, LLP.

#2023-007: WATER SAFETY – CONTRACT COMPLIANCE

DECEMBER 14, 2023

BACKGROUND

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

The mission of JPRD, according to its Director, Mr. Mario Bazile, is to “build a sense of belonging and excitement, where adventure and camaraderie go hand in hand.” Such a mission is carried out through locations on the parish's East Bank and West Bank. The major source of revenue to fund programming is Property Taxes and funds allocated from council districts. Fiscal year 2024 funding for all programming is projected to generate approximately \$30 million towards a comparably sized operating budget.

This audit focuses on swim programs offered by JPRD in 2021. Jefferson Parish has one pool on the parish's West Bank at Johnny Jacobs Playground in Marrero.

The Jefferson Parish Department of Parks & Recreation engaged the Young Men’s Christian Association (YMCA) of Greater New Orleans via a Cooperative Endeavor Agreement (CEA) to provide water safety and swimming classes to the citizens of the parish. The YMCA has held consecutive CEAs to provide such programming.

According to Mr. Bazile, the increase in contract expenditures from 2018 to 2019 is due to the YMCA providing swimming classes and operational support for the Johnny Jacobs Pool in 2019. The operational support added in 2019 included YMCA staffing such as an Aquatics Director, Aquatics Manager, Lifeguards, and security provided through the Jefferson Parish Sheriff’s Office. Later, in 2021, JPRD and the YMCA started community swim teams called the “Hurricanes” for the West Bank and the “Sting Rays” for the East Bank team. Other contract expenditure fluctuations are largely a function of volume (numbers served).

OBJECTIVES / SCOPE

The objectives of this engagement were to ensure compliance with select sections of the Cooperative Endeavor Agreement between the Parish of Jefferson and the YMCA of Greater New Orleans, referenced by the Parish as Contract #55-19614, and observe and comment on other procurement, contract agreement, and contract administration items as necessary. The scope of this engagement included Contract #55-19614 with the YMCA of Greater New Orleans. The contract had two amendments. Internal Audit focused on the period from March 2021 through March 2022. Other contracts for water safety and swimming classes were examined as necessary.

SUMMARY

The Department of Parks and Recreation has seen growth in aquatics programming via the contracts with the YMCA of Greater New Orleans and has developed a good working relationship with them. While such a positive business relationship is important, the Contract Administrator and staff should remain vigilant in adhering to, managing, and enforcing the contract terms.

The Department should critically review the contract to ensure that all items charged against it are appropriate and that contract language is updated and consistent with current Jefferson Parish operational practices. The services in the contracts should be specifically defined, and billing methods should be polished to achieve consistency.

Internal Audit found that some items may have been inappropriately reimbursed according to contract language, such as swim lessons, the swim team, insurance, and overhead. A summary of invoices reviewed is provided below and includes two full seasons of services (55-19614 and 55-20326) and one partial season (55-21124). In many cases, the Department of Parks and Recreation should work with other Parish departments to resolve the recommendations contained within the report.

Contract #	Swim Lessons	Pool Operations	Swim Team	W/C & Gen Liab. Ins.	11.25% Overhead	TOTAL
55-19614	\$89,125.00	\$98,446.87	\$5,025.83	\$2,590.35	\$12,159.22	\$207,347.27
55-20326	\$75,875.00	\$84,672.88	\$21,195.17	\$2,972.16	\$12,244.52	\$196,959.73
55-21124	\$26,875.00	\$40,694.00	\$10,296.39	\$1,453.38	\$5,899.92	\$85,218.69

STATUS OF RECOMMENDATIONS

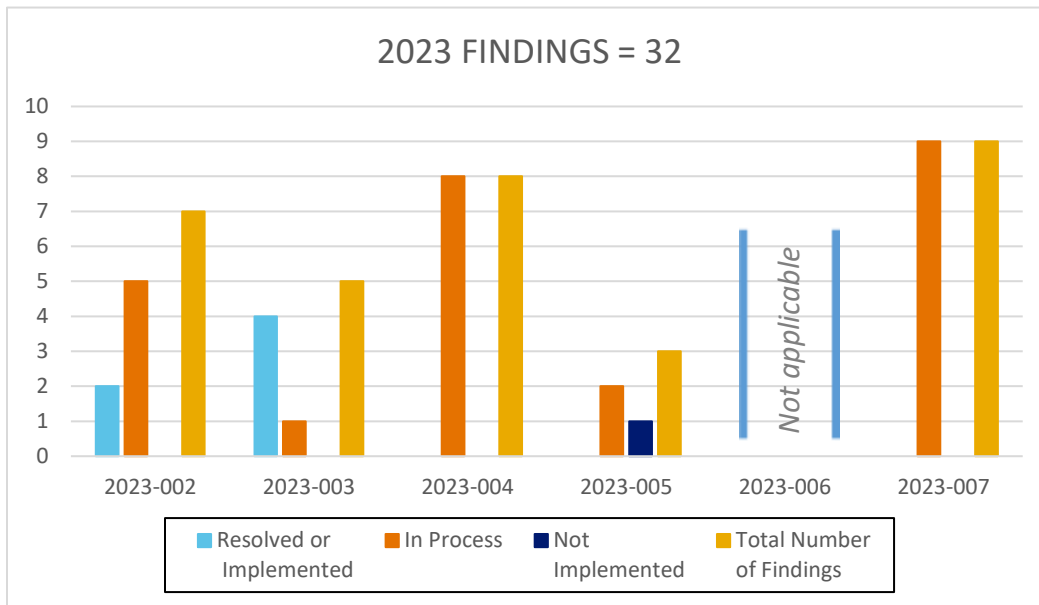
Nine (9) recommendations were made as a result of this engagement. All nine (9) recommendations are In the Process of being implemented as of the time of this report. See Attachment B for more details.



**** END REPORT ****

ATTACHMENT A

IMPLEMENTATION STATUS OF 2023 REPORTS



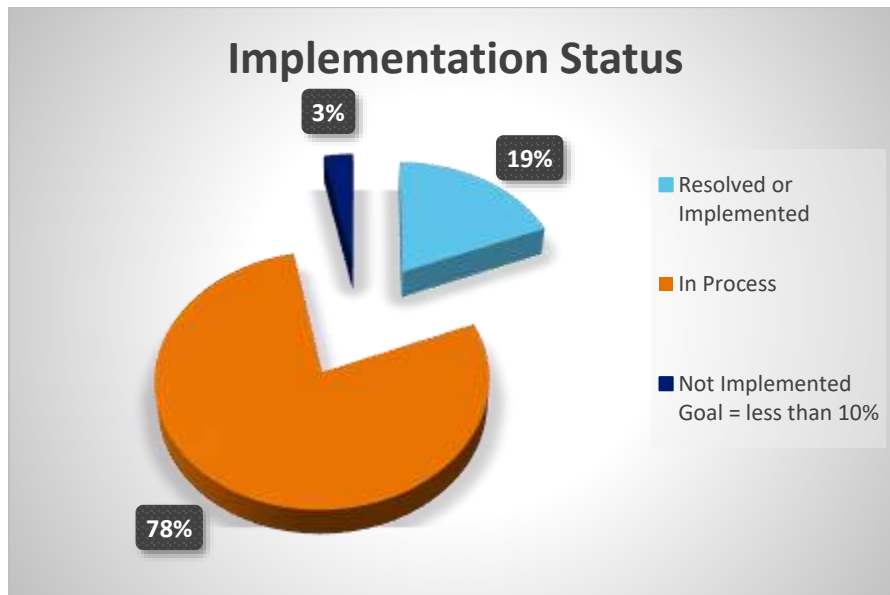
**2023 RECOMMENDATIONS QUANTIFIED:
COST SAVINGS, REVENUE GENERATION, DOLLARS AT RISK, PLUS AN UNDETERMINED AMOUNT**

Report #	Total
2023-002	\$4,983,140
2023-003	\$6,200,000
2023-004	\$19,300
2023-005	\$121,882,868
2023-006	-
2023-007	\$108,900
TOTAL	\$133,194,208

ATTACHMENT B

IMPLEMENTATION STATUS & # OF FINDINGS BY AUDIT REPORT

IMPLEMENTATION STATUS AND NUMBER OF FINDINGS				
Report #	Resolved Or Implemented	In Process	Not Implemented	Total Number of Findings
2023-002	2	5	0	7
2023-003	4	1	0	5
2023-004	0	8	0	8
2023-005	0	2	1	3
2023-006	0	0	0	0
2023-007	0	9	0	9
TOTAL	6	25	1	32
Percent to Total	19%	78%	3%	100%



2023-002: PUBLIC WORKS – SEWERAGE MAINTENANCE
CONTRACT 55-19496 (MAY 17, 2023)

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
1	RECOMMENDATION: The Department of Sewerage should ensure that all sewer lift rehabilitation projects are procured in accordance with Parish and the Louisiana Public Bid Law.	\$4,583,140	Procurement Laws / Dollars At Risk
	RESPONSE: Depending upon the severity of a required lift station rehabilitation, the Department of Sewerage ("Department") either individually bids the lift station rehabilitation or utilizes the referenced sewer maintenance contract. The Department publicly bid the sewer maintenance contract and accepted the lowest responsible bidder pursuant to Parish and State Public Bid Laws. Many bid items were added to the previous sewer maintenance contract bid item list to facilitate sewer lift station rehabilitation work. The Department, however, acknowledges that the language of the scope and title of the current contract was not changed to reflect this additional work and the Department will correct same in any subsequent contract bids.		In Process
2	RECOMMENDATION: Internal Audit recommends that the Department of Sewerage include all specific and known items in future bid specifications in an attempt to minimize unforeseen items and maximize the return on taxpayers' dollars.	Included above	Procurement Laws
	RESPONSE: The Department acknowledges the necessity to include more bid items to minimize "unforeseen" items that do not have a specific bid item in the current sewer maintenance contract and will be corrected in future contract bids. Furthermore, the Department has already initiated the internal procurement of any materials or items, when possible, that would have been billed under the "unforeseen" category. These procurements will utilize the Parish public bid process through the Department of Purchasing or other relevant agencies.		Implemented
3	RECOMMENDATION: Internal Audit recommends that only bid items contained with the selected vendor bid documents be used to capture contract expenditures.	\$400,000	Procurement Laws / Dollars At Risk

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
3	RESPONSE: See Responses to Recommendation # 1 and Recommendation# 2. Please note, however, that with tens of thousands of different components making up the Parish's Sewerage Infrastructure it may not be reasonable to have contract bid items for all components.		In Process
4	RECOMMENDATION: A formalized system should be put into place to track an overall contract dollar utilization plan among the departments.	N/A	Management Tool
	RESPONSE: Various departments within the Department of Public Works utilize this contract that are not responsible to or overseen by the Department. As the Contract Administrator, however, we will implement a plan to better track other departments' contract expenditures through the AS 400 Financial Management System.		In Process
5	RECOMMENDATION: Records of pre-construction meetings, required reporting, and field inspection reports should be consistently maintained as required by the terms of the contract. A centralized, electronic system should help foster effective and efficient communication across user departments.	N/A	Management Tool
	RESPONSE: The Department and other departments utilizing this contract conduct preconstruction meetings, have private and public (departmental) engineers and inspectors who oversee all contract work, and have extensive files on the inspection of the contract work being performed. This recommendation centers on the use of one program to consolidate all of the various project reports in one place. The Parish has an existing Oracle based workorder system the auditor recommended using for this task. After meeting with the Director of the Department of Electronic Information Systems Management ("EIS"), the Department and EIS determined that this antiquated workorder system designed by Parish personnel over 25 years ago does not have the capability of such task. EIS has developed a Request for Proposals for a Parish wide workorder system to replace the outdated one. Public Works has recommended that this new system have the capabilities the Internal Auditor recommends.		In Process

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
6	RECOMMENDATION: The Contract Administrator, along with other user departments, should ensure that work orders are consistently issued as required by the terms of the contract.	N/A	Management Tool
	RESPONSE: Departments have implemented this recommendation, and written work orders will be issued for any task assigned under this contract.		Implemented
7	RECOMMENDATION: Future contract language should be reviewed to ensure that invoicing frequency is appropriate.	N/A	Management Tool
	RESPONSE: The Administration agrees with this recommendation and will make appropriate changes in future contracts.		In Process
8	There is no recommendation related to this area of analysis.	N/A	N/A
	DOLLARS AT RISK	\$4,983,140	

**2023-003: JEFFERSON PROTECTION & ANIMAL WELFARE SERVICES
POLICIES & PROCEDURES (JULY 12, 2023)**

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
1	RECOMMENDATION: Internal Audit recommends that Jefferson Protection & Animal Welfare Services review their full set of policies and procedures, ensure they are comprehensive, and consolidate them into one policies and procedures document for all operational components (Clinic, Front Desk, Kennel, etc.). The document should embrace best practices and include elements such as: <ul style="list-style-type: none"> a) Effective Date and Date of Last Revision or Review b) A Table of Contents and Page Numbers c) Definitions and Acronyms d) Authoritative Sources e) Plain English Policies f) Both Policy statements and Procedures, as necessary g) Relevant Appendices, as necessary h) Listing of Revisions 	\$6.2 million	Dollars At Risk
	RESPONSE: The Administration is currently revising the full set of policies and procedures to ensure they are comprehensive, and consolidate same into one document for all operational components. The revised document will also contain items (a) - (h) listed in the recommendation.		Implemented
2	RECOMMENDATION: Internal Audit recommends that policy and procedure verbiage and operational practices be reconciled and correct signage and appropriate visual tools be utilized throughout the center. Additionally, formalized training should be instituted to ensure policies and procedures are carried out as designed.	Included above	Management Tool
	RESPONSE: The Administration is currently revising the full set of policies and procedures to ensure they are comprehensive, and consolidate same into one document for all operational components. The revised document will also contain items (a) - (h) listed in the recommendation.		Implemented
3	RECOMMENDATION: Internal Audit recommends that the Jefferson Protection and Animal Welfare Services designate a policy reviewer and that policies and procedures are reviewed and updated at least	Included above	Management Tool

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
	annually. A signature page should also be instituted to verify that team members have received, read, and understand any revisions.		
3	RESPONSE: The Administration designated the Assistant Director as the policy reviewer and is currently working on the revisions of the policies and procedures, and will ensure they are reviewed and updated annually. A signature page will be included in all policies and procedures going forward.		Implemented
4	RECOMMENDATION: Internal Audit recommends enhancing the daily receipts reconciliation process to include an expectation of revenue collections and any policy and procedures for fee waivers.	Included above	Management Tool
	RESPONSE: Due to logistics, staffing and the department's hours of operation JPAWS will enhance receipts reconciliation as practicable and provide monthly reports.		In Process
5	RECOMMENDATION: Internal Audit recommends that standard operating hours be consistently and accurately conveyed via operating policies and procedures, on the Jefferson Protection and Animal Welfare Services website, and through telephone communications.	Included above	Management Tool
	RESPONSE: The Administration has updated the website, outside signage, and the Assistant Director is responsible for maintaining consistent posting of standard operating hours.		Implemented
	DOLLARS AT RISK	\$6.2 million	

**2023-004: JEFFERSON PARISH PETTY CASH
FOLLOW-UP (DEC 7, 2023)**

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
1	RECOMMENDATION: 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
	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.		In Process
2	RECOMMENDATION: Internal Audit recommends that the Petty Cash reconciliation be prepared timely each fiscal year, with the updated information collected.	Included above	Management Tool
	RESPONSE: The December 31, 2022, Petty Cash Reconciliation was proffered on 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.		In Process
3	RECOMMENDATION: 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
	RESPONSE: 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		In Process

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
3	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.		
4	RECOMMENDATION: 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
	RESPONSE: Agreed. See Response to Recommendation 3.		In Process
5	RECOMMENDATION: 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
	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.		In Process
6	RECOMMENDATION: Internal Audit recommends that the Department of Accounting periodically exercise its right to audit petty cash accounts without notice.	Included above	Management Tool
	RESPONSE: Agreed.		In Process
7	RECOMMENDATION: 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

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
7	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.		In Process
8	RECOMMENDATION: 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
	RESPONSE: Agreed. Annual review is appropriate.		In Process
	DOLLARS AT RISK	\$19,300	

**2023-005: GRANTS MANAGEMENT
FOLLOW-UP (DEC 7, 2023)**

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
1	RECOMMENDATION: Internal Audit recommends that a grant manager position be formally identified for each grant award (federal or non-federal) the Parish receives.	\$121,882,868	Dollars At Risk
	RESPONSE: Agreed. Such designation by Council Resolution at the time of Council authorization of grant application may be appropriate.		In Process
2	RECOMMENDATION: Internal Audit recommends that all Departments that receive federal (and non-federal) grant awards have written policies and procedures in place.	Included above	Management Tool
	RESPONSE: As noted in the Report, Page 5, in 2021, Jefferson Parish received one hundred forty-one (141) Federal grants, totaling \$121,882,868, directed to twelve (12) different Jefferson Parish Departments. Eight, or 67% of the Departments, presided over 114 of the 141 grant awards, or 80.1 % of the number of awards, and \$115,392,012, or 94.7% of the total funds awarded, and were found during the Audit to possess written policies and procedures. Each of those 141 grant awards possesses specific post-award financial and programmatic requirements. Accordingly, a single Parishwide grants policy to address each grant's post-award requirements would be impracticable and infeasible given those post grant award imposed financial and reporting requirements. In addition, the three-employee Public Safety Grants and Administration Department does not necessarily provide sufficient resources for expansion to "all Departments." The Public Safety Grants and Administration Department ("PSG&A ") must be prepared for disaster-related comprehensive and extensive workload occasioned upon it as a result of hurricanes, tornadoes, saltwater intrusions, pandemics, etc.		Not Implemented
3	RECOMMENDATION: Internal Audit recommends that regular, formalized training be instituted for all grant managers.	Included above	Management Tool

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
3	RESPONSE: Agreed. The Public Safety Grants and Administration Department has secured and coordinated numerous FEMA, and other federal, fundamental knowledge training initiatives including live streaming educational opportunities, at no cost, to various grant departments over the preceding two years. As noted on Page 12, seven of the twelve Departments, 58.3%, indicated they received formalized training on grant management, which "is a great example of proactive training efforts by PSG&A for federal grants." These initiatives are ongoing and will continue.		In Process
	DOLLARS AT RISK	\$121,882,868	

2023-006: PATRONS OF LAFRENIERE PARK, INC.
CONSULTING (NOV 29, 2023)

NOT APPLICABLE

This was a Consulting Engagement requested by the legal counsel of Jefferson Parish. Objectives were set, and the scope was proposed and agreed upon by legal counsel and the Administration. **There were not any recommendations due to the nature of this engagement.** Since this report is related to a legal issue, distribution and report disclosure will be through the Parish's outside counsel, Breazeale, Sachse & Wilson, LLP.



Lafreniere Park

3000 Downs Boulevard, Metairie

2023-007: WATER SAFETY – CONTRACT COMPLIANCE
CONTRACT 55-19614 (DEC 14, 2023)

#	RECOMMENDATION / RESPONSE	AMOUNT	IMPACT / STATUS
1	RECOMMENDATION: Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to revise future contract language to include practical invoicing frequency.	N/A	Management Tool
	RESPONSE: Jefferson Parish Parks and Recreation Department ("JPRD") will coordinate with the Parish Attorney's Office to ensure that future contracts include provisions setting forth standardized invoicing and payment.		In Process
2	RECOMMENDATION: Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to revise future contract language to include practical payment frequency.	N/A	Management Tool
	RESPONSE: See response to Recommendation 1.		In Process
3-a	RECOMMENDATION: Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the Swim Team under all relevant contracts with the YMCA of Greater New Orleans.	\$5,026	Dollars at Risk
	RESPONSE: JPRD will coordinate with the Parish Attorney's Office to resolve any payments for services not received.		In Process
3-b	RECOMMENDATION: Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to change the Section 1.0 Service language in future contracts to be more specific for contract needs. A provision for the swim team should be included.	N/A	Management Tool
	RESPONSE: JPRD will coordinate with the Parish Attorney's Office to ensure that future contracts include all deliverables.		In Process

4	RECOMMENDATION: Internal Audit recommends that the Jefferson Parish Parks and Recreation Department review all contract billing methods and determine an appropriate and consistent method. Consideration should be given to any amounts that may have been overbilled and paid.	\$89,125	Dollars at Risk
	RESPONSE: JPRD will coordinate with the Parish Attorney's Office to ensure that future contracts include provisions mandating detailed invoicing.		In Process
5	RECOMMENDATION: Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve Worker's Compensation and General Liability Insurance payments under all relevant contracts with the YMCA of Greater New Orleans.	\$2,590	Dollars at Risk
	RESPONSE: JPRD will coordinate with the Parish Attorney's Office to resolve any overpayments.		In Process
6	RECOMMENDATION: Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the "Overhead 11.25%" line items under all relevant contracts with the YMCA of Greater New Orleans.	\$12,159	Dollars at Risk
	RESPONSE: JPRD will coordinate with the Parish Attorney's Office to resolve any overpayments.		In Process
7	RECOMMENDATION: Internal Audit recommends that the Department of Parks & Recreation work with the Parish Attorney's Office to alter future contract language to specify that the Contract Administrator will receive narrative reports at a frequency appropriate for these services.	N/A	Management Tool
	RESPONSE: JPRD will coordinate with the Parish Attorney's Office to ensure that future contracts include provisions mandating adequate and timely reporting.		In Process

8	RECOMMENDATION: Internal Audit recommends that the Department of Human Resource Management facilitate regular completion of required online Contract Administrator training.	N/A	Management Tool
	RESPONSE: EIS modified the program for contract routing approval (C-Track) to only allow properly trained Contract Administrators to be named.		In Process
	DOLLARS AT RISK	\$108,900	

ATTACHMENT C

2023 WORK PLAN

GOALS

Performance Indicators call for a total of two follow-up engagements and two proposed new engagements for the Fiscal Year (FY) 2023, along with an allowance for two more new or follow-up audit engagements to be added over the course of the year. Additionally, one engagement from FY2022 is anticipated to carry over into FY2023. The engagement focus areas may be adjusted as further or current information becomes available or as situations may otherwise dictate. An annual risk assessment and an annual report will also be issued during FY2023 as JP Ordinance requires. The Director will complete a minimum of forty hours of professional education during FY2023; course areas may vary from those shown below.

WORK PLAN

REQUIRED ANNUAL REPORTS		
#	DEPARTMENT	DESCRIPTION
1	Parishwide	2023 Annual Report
2	Parishwide	2024 Annual Risk Assessment/Work Plan
2023 NEW ENGAGEMENTS		
#	DEPARTMENT	DESCRIPTION
1	Public Works	Sewer Maintenance Contract Scope and Compliance
2	Animal Shelter	Policies and Procedures
3	To be Determined	Allowance for Additional Engagement as Determined
4	To be Determined	Allowance for Additional Engagement as Determined
2023 FOLLOW UP ENGAGEMENTS		
#	DEPARTMENT	DESCRIPTION
1	Select Departments	Petty Cash
2	Parishwide	Grant Management
2022 ENGAGEMENTS CARRIED OVER		
#	DEPARTMENT	DESCRIPTION
1	**Potentially Department Assets: IA2022-007	
PROFESSIONAL TRAINING		
#	COURSE DESCRIPTION	HOURS
A	Institute of Internal Auditors courses	12
B	Governmental Accounting and Auditing Updates	20
C	Ethics for CPA's (required to maintain CPA certification)	8
TOTAL HOURS		40

ATTACHMENT D

2023 YEAR-END STATUS REPORT

DEPARTMENT OF INTERNAL AUDIT STATUS REPORT AS OF DECEMBER 29, 2023

#	PERFORMANCE INDICATORS	2023 GOAL	2023 COMPLETED
A	Required Annual Reports	2	2
B	Total Number of New Engagements	4	4
C	Total Number of Follow Up Engagements	2	2
D	Prior Year Engagements Carried Over	1	1
E	Percent of Audit Findings Accepted	90%	97%
F	Number of Professional Training Hours per Year	40	40.5

REQUIRED ANNUAL REPORTS				
#	DEPARTMENT	DESCRIPTION	STATUS	
1	Parishwide	2023 Annual Report	FINAL	
2	Parishwide	2024 Annual Risk Assessment/Work Plan	FINAL	
2023 NEW ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Public Works	Sewer Maintenance Contract Scope and Compliance	7 / 7	FINAL
2	Animal Shelter	Policies and Procedures	5 / 5	FINAL
3 A	Lafreniere Park	Patrons of Lafreniere Park, Inc. (Consulting)	not applicable	FINAL
4 A	Parks & Recreation	Contract Compliance: Water Safety	9 / 9	FINAL
FOLLOW UP ENGAGEMENTS				
#	DEPARTMENT	DESCRIPTION	# OF FINDINGS/ACCEPTED	STATUS
1	Accounting/Select Departments	Petty Cash	8 / 8	FINAL
2	Parishwide	Grant Management	3 / 2	FINAL
2022 ENGAGEMENTS CARRIED OVER				
#	DEPARTMENT	DESCRIPTION	STATUS	
1	Parishwide	Capital Assets	7 / 7	FINAL
PROFESSIONAL TRAINING				
#	COURSE DESCRIPTION		PLANNED HOURS	STATUS
A	Institute of Internal Auditors courses		17	12.5
B	Governmental Accounting and Auditing Updates		20	24
C	Professional Ethics (required to maintain CPA and CIA certifications)		3	4
TOTAL HOURS			40	40.5

* Adopted via Resolution 142412 on July 26, 2023.

ATTACHMENT E

INTERNAL AUDIT MONITORING STATUS OF PRIOR ENGAGEMENTS

Internal Audit also monitors the implementation status of findings and recommendations or strategy scenarios issued in prior year reports. Two hundred forty-six (246) recommendations were issued during 2017 up to and including fiscal 2022 engagements. Six (6) are planned to be monitored via a follow-up audit in 2024; eighteen (18) findings are "open" or yet to be implemented, and two hundred twenty-two (222) are "closed," meaning they have been implemented or action has otherwise been taken to resolve the finding. Details by engagement are shown below and on the following pages.

FINDINGS SLATED FOR FOLLOW-UP IN 2024

IA Report #	Department	Finding #	Brief Description
2022-005	General Services	1	Payments for Management Services should be made timely and in accordance with the Management Agreement.
2022-005	General Services	4	Monthly reports should be consistently collected and reviewed under the new management agreement with the Jefferson Performing Arts Society.
2022-005	General Services	6A	The Parish should ensure a full accounting of the \$3 facility fee earned under the previous management company, and ensure that all such fees have been relinquished to the Parish.
2022-005	General Services	6B	The Parish should develop and implement a process to collect the facility fees in the future to ensure that all fees are received timely.
2022-005	General Services	7A	The Parish should be diligent about monitoring the performance of each contract to ensure a maximum return on taxpayers' dollars spent for JPAC, and a positive trend upward in maximizing the usage of the facility.
2022-005	General Services	7B	The Parish should evaluate these and future contracts and agreements to ensure Conflicts of Interest, either in fact or appearance, do not exist.

RECOMMENDATIONS THAT ARE OPEN OR YET-TO-BE-IMPLEMENTED

IA Report #	Department	Finding #	Brief Description
2020-004	Cash-Free Initiative	1	Continue Cash-Free Initiative
2020-004	Cash-Free Initiative	3	Discontinue accepting Transit cash payments.
2020-004	Cash-Free Initiative	4	Discontinue accepting Library and Parks & Rec cash payments.
2020-006	Head Start Ops Review	7	Consider cost savings examples provided.
2020-006	Head Start Ops Review	8	Examine the number of executive positions for the Head Start programs.
2020-006	Head Start Ops Review	9	Re-evaluate allocations to ensure they are appropriate.
2020-007	Public Works Inventory F/U	2	Two different systems are used to track inventory and maintain financial data.
2020-007	Public Works Inventory F/U	7	Public Works inventory items need to be tracked for <u>all</u> locations.
2021-006	WIOA Follow Up	H	Internal Audit recommends that the Request for Payment (Drawdown) process be streamlined to efficiently and effectively determine drawdown amounts.
2021-006	WIOA Follow Up	I	The Request for Payment (Drawdown) procedures should be documented to help retain organizational knowledge, be used as a training tool for applicable staff, and help ensure timely and accurate drawdowns.
2021-006	WIOA Follow Up	J	The budgets and expenditures for The WDB and Workforce Connections should be tracked separately to allow for appropriate fiscal evaluation of each and provide for differentiation in their functions and transparency in the cost of each.
2022-007	Accounting	1A	Internal Audit recommends that the Department of Accounting continue its efforts to enhance the current Fixed Asset Policies and Procedures and to implement them.
2022-007	Accounting	1B	Internal Audit recommends that a How-To manual be developed and implemented in tandem with the enhanced Fixed Asset Policies and Procedures.
2022-007	Accounting	2A	Internal Audit recommends that general ledger descriptions of asset purchases be enhanced to clarify the nature of the purchase. A requirement of such should be included in the updated policy.
2022-007	Accounting	2B	Internal Audit recommends that a responsible manager be identified for each asset purchased.
2022-007	Accounting	2C	Internal Audit recommends that the Department of Accounting update and maintain the Department Fixed Asset Coordinator list.
2022-007	Accounting	3A	Internal Audit recommends that issues such as stale account code combinations are corrected so that each department can easily retrieve its asset listing from the Asset Information System.
2022-007	Accounting	3B	Internal Audit recommends regular review and posting of the Pending Assets (Status 5) so that the Asset Information Management System is up to date and can effectively utilize the various departments to take a physical inventory of their assets.

CLOSED RECOMMENDATIONS
THESE HAVE BEEN IMPLEMENTED OR OTHERWISE RESOLVED

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

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

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

IA Report #	Department	Finding #	Brief Description
2020-002	CEA/IGA Management	1	More clearly define CEA and IGA contract deliverables.
2020-002	CEA/IGA Management	2	Streamline current contract review process.
2020-002	CEA/IGA Management	3	Develop a parishwide contract monitoring policy.
2020-002	CEA/IGA Management	4	Alter CEA/IGA templates to include contract monitor as report recipient.
2020-002	CEA/IGA Management	5	Include CEA/IGA contract monitor on Council resolution.
2020-003	Audubon Nature Inst.	1A	More clearly define contract deliverables.
2020-003	Audubon Nature Inst.	1B	Review and replace Head Start free attendance, if appropriate.
2020-003	Audubon Nature Inst.	1C	Contract language is unclear regarding some services provided.
2020-003	Audubon Nature Inst.	1D	Address barriers to successful achievement of two of the deliverables .
2020-003	Audubon Nature Inst.	2A	The Institute did not submit invoices per the terms of the contracts.
2020-003	Audubon Nature Inst.	2B	The Parish did not consistently remit payments per contract terms.
2020-003	Audubon Nature Inst.	3A	Required reports were not furnished by the Institute per the CEA.
2020-003	Audubon Nature Inst.	3B	The CEA's were not properly monitored by the Parish.
2020-004	Cash-Free Initiative	2A	Discontinue accepting Water cash payments; utilize Money Gram or similar.
2020-004	Cash-Free Initiative	2B	Discontinue collecting payments for other (non-JP) utilities.
2020-005	Transit Money Count Room	1	Include signage on the busses that driver will not accept cash directly.
2020-005	Transit Money Count Room	2	The Count Room should contain only items necessary to count the money.
2020-005	Transit Money Count Room	3	Quarterly reviews should be conducted consistently.
2020-005	Transit Money Count Room	4	Access to Count rooms should be restricted to only personnel that count money.
2020-005	Transit Money Count Room	5	Correct Trapeze Reservation System Fares Collected Report .
2020-005	Transit Money Count Room	6	Formalize MITS reconciliation process similar to Fixed Route.
2020-005	Transit Money Count Room	7	Revise the Money Count Room SOP's .
2020-005	Transit Money Count Room	8	Continue efforts to move to a Cash-Free environment.
2020-006	Head Start Ops Review	1	Explore opportunities to partner with Jefferson Parish Public School System.
2020-006	Head Start Ops Review	2	Consider tracking costs by location so financial viability of each can be evaluated.
2020-006	Head Start Ops Review	3	Consider increasing Teacher to Student Ratio from 2:15 to 2:20.
2020-006	Head Start Ops Review	4	Designate a person to monitor contract deliverables for Grand Isle and Lafitte.
2020-006	Head Start Ops Review	5	Reexamine and renegotiate contracts with partner agencies to reduce costs.
2020-006	Head Start Ops Review	6	Explore opportunities to contract with more partner agencies.
2020-007	Public Works Inventory F/U	1	Written policies and procedures have been drafted but not implemented.
2020-007	Public Works Inventory F/U	3	The Department should set goals for those who count inventory.
2020-007	Public Works Inventory F/U	4	Adopt a comprehensive calculation to estimate aggregate quantities.
2020-007	Public Works Inventory F/U	5	Inventory contains items that are obsolete, not needed, or infrequently used.
2021-002	24th Court Commissioners	1	Review current fee structure to determine any appropriate and lawful increases.
2021-002	24th Court Commissioners	2	Review the staffing structure to determine if any efficiencies can be gained.
2021-002	24th Court Commissioners	3	Transfers from General Fund should be only what is necessary.
2021-002	24th Court Commissioners	4	Specific focus on Collections Function to determine if it is right-sized.
2021-002	24th Court Commissioners	5	Recoup cost of collections from amount collected.

IA Report #	Department	Finding #	Brief Description
2021-003	Alario Center Review	2	Event labor should be recorded in a separate account.
2021-003	Alario Center Review	3	Review fee structure to determine if an increase is warranted.
2021-003	Alario Center Review	4	Increase focus on efforts to market the facility.
2021-003	Alario Center Review	5	Avoid arrangements that waive facility usage fees.
2021-003	Alario Center Review	6	Review Omega contract to determine if a commission can be gained.
2021-003	Alario Center Review	7	Review Riverboat Admission fee allocation to determine viability of an increase.
2021-003	Alario Center Review	9	Employee salaries, etc. should be paid from the fund for which they are working.
2021-003	Alario Center Review	10	Review prorations to determine if they are appropriate (law department).
2021-003	Alario Center Review	11	Transfers from General Funds should be only what is necessary.
2021-003	Alario Center Review	12	Evaluate appropriateness of Parks & Recreation millage usage.
2021-003	Alario Center Review	8	Review accounting characterization of Riverboat Admission fees.
2021-004	Grant Management	1	A Parishwide grants policy needs to be crafted and implemented.
2021-004	Grant Management	2	A Grants Committee needs to be put in place.
2021-004	Grant Management	3	A grant manager position be formally identified for each grant award.
2021-004	Grant Management	4	All Depts who receive grant awards need to have written policies and procedures in place.
2021-004	Grant Management	5	Continued assessment of PSG & A duties and role is prudent.
2021-005	Follow Up CEA/IGA Mgmt	1	More clearly define CEA and IGA contract deliverables.
2021-005	Follow Up CEA/IGA Mgmt	2	Streamline current contract review process.
2021-005	Follow Up CEA/IGA Mgmt	3 a-c	Develop a parishwide contract monitoring policy.
2021-005	Follow Up CEA/IGA Mgmt	4	Alter CEA/IGA templates to include contract monitor as report recipient.
2021-005	Follow Up CEA/IGA Mgmt	5	Include CEA/IGA contract monitor on Council resolution.
2021-005	Follow Up CEA/IGA Mgmt	6	Continue working with departments to more clearly define contract deliverables.
2021-005	Follow Up CEA/IGA Mgmt	7	Periodically reinforce that a Contract Administration Policy & Procedures document is in effect.
2021-005	Follow Up CEA/IGA Mgmt	8	Place a process in effect to retroactively identify Contract Administrators for existing contracts..
2021-005	Follow Up CEA/IGA Mgmt	9	Amend the Code to specify a position more appropriate than IA to approve contractor budgets.
2021-005	Follow Up CEA/IGA Mgmt	10	Change the narrative reporting online platform to send reports to the Contract
2021-006	WIOA Follow Up	1	The WDB should strive to fulfill the requirements of the funder's monitoring review and submit requested items timely.
2021-006	WIOA Follow Up	5	A formalized staff training program should be implemented at the Workforce Connection Centers/American Job Center to proactively train employees on relevant program topics.
2021-006	WIOA Follow Up	6	Implement a review process to ensure that keyed information is accurate and consistent with source documentation and that all necessary documents are uploaded into the computerized system (HIRE).

IA Report #	Department	Finding #	Brief Description
2021-006	WIOA Follow Up	A	The WDB should continue to work with the Louisiana Workforce Commission to determine the ideal and acceptable organizational structure for Jefferson Parish.
2021-006	WIOA Follow Up	B	The WDB should maintain clear documentation evaluating respondent requirements.
2021-006	WIOA Follow Up	D	Review and amend the Jefferson Parish Code of Ordinance as appropriate relative to the Department of Workforce Connection. Chapter 2, Article V, Division 23, Section 2-44.
2021-006	WIOA Follow Up	F	The WDB minutes should clearly state the policy or documents being adopted.
2021-006	WIOA Follow Up	G	The WDB should more obviously publish times, dates, and locations of its quarterly
2021-006	WIOA Follow Up	K	The WDB and Workforce Connections should explore the feasibility of restructuring its physical locations of offices where services are provided.
2021-006	WIOA Follow Up	2	The WDB should incorporate verbiage into policy number 2021-001 that addresses the settlement of all contractual and administrative issues arising out of procurements such as protests, appeals, and disputes.
2021-006	WIOA Follow Up	4	The WDB should incorporate verbiage into policy number 2021-001 that defines an adequate submission period between the issue date of the request for proposal and the deadline to submit proposals.
2021-006	WIOA Follow Up	C	Contractual agreements placed into effect should have clearly defined, specific and measurable responsibilities for each party.
2021-006	WIOA Follow Up	E	The WDB should review their full set of policies, ensure that they are comprehensive, and consolidate them into one policy document for each program component.
2022-002	Street Lighting Maint.	1	The contract or related documents (bid specifications) should provide a reporting requirement or mechanism for the Contractor to communicate specific routine maintenance tasks completed.
2022-002	Street Lighting Maint.	2	The Contractor should submit invoices monthly as per the terms of the Contract. The Division should provide a more specific description of the period for which the payment is being made, so the general ledger description is more transparent.
2022-002	Street Lighting Maint.	3	The Division must adhere to the Louisiana Public Bid Law and Uniform Purchasing Procedures as required by the Jefferson Parish Code of Ordinances.
2022-002	Street Lighting Maint.	5	A verification process needs to be implemented to validate the length of boring invoiced to and paid by Jefferson Parish.
2022-002	Street Lighting Maint.	6	A verification process needs to be implemented to validate the actual use of the Material and Equipment invoiced to and paid by Jefferson Parish.
2022-002	Street Lighting Maint.	7	The Division should work with the Contractor to ensure that an electrician is present daily on each job and that the invoice appropriately reflects this requirement.
2022-002	Street Lighting Maint.	8	The Division should verify the overpayment scenarios and determine if an amount is due from the Contractor.
2022-002	Street Lighting Maint.	9	The Division should ensure no gaps in contract effective dates for such vital contracted services.
2022-002	Street Lighting Maint.	10	Night inspections should be scheduled in the first week of each month or at the request of the Street Lighting Division.

IA Report #	Department	Finding #	Brief Description
2022-002	Street Lighting Maint.	11	The Contract Administrator should enforce all contract requirements.
2022-002	Street Lighting Maint.	12	The Parish should provide regular communications reminding personnel of Contract Administration Policy and Procedures and other operational policies in effect. Additionally, the Parish should provide training as necessary to ensure that Departments understand the nature of the policies and appreciate their importance.
2022-002	Street Lighting Maint.	4	The Department of Engineering and its Street Lighting Division should always strive to appropriately and lawfully maximize supplemental funding when possible. A system should be implemented to ensure that all eligible expenses are submitted for reimbursement.
2022-003	Grass Cutting	1	The Department of Parkways should ensure that payment terms and frequency of invoice requirements are contained within future Contracts or Bid Specifications.
2022-003	Grass Cutting	2	A separate Bid Item number should be used for services eligible for reimbursement. The Bid Item number could be the same, if possible, across the relevant contracts. This will help to ensure that all items are captured and provide for a better audit trail.
2022-003	Grass Cutting	3	Parkways should work with the Department of Accounting to ensure segregation of each check into individual revenue recordation, along with more specific transaction descriptions.
2022-003	Grass Cutting	4	Internal Audit recommends invoicing the Westbank reimbursable items on a monthly basis, or otherwise as per the current agreement. This may decrease the lapse time between the invoice and the cash receipt date, thusly improving cash flow.
2022-003	Grass Cutting	5	The Department of Parkways should increase its focus on appropriately maximizing revenue via the Department of Transportation and Development maintenance agreements.
2022-003	Grass Cutting	6	The Parish should provide regular communications reminding personnel of Contract Administration Policy and Procedures and other operational policies in effect. Additionally, the Parish should provide training as necessary to ensure that Departments understand the nature of the policies and appreciate their importance.

IA Report #	Department	Finding #	Brief Description
2022-004	Comm Dev	1	Internal Audit recommends continual monitoring of the expenditure deadline in relation to the spend-down rate.
2022-004	Comm Dev	2	Internal Audit recommends reinstatement of Quarterly Dashboard Reports to monitor funding requirements and other operational aspects.
2022-004	Comm Dev	3	Internal Audit recommends that Version 6.0 of the Department of Community Development Disaster Recovery Funding Policies and Procedures issued in November 2021 be changed to include updated language per Jefferson Parish Ordinance number 26063, adopted on September 16, 2020.
2022-004	Comm Dev	5	The Department of Community Development should ensure consistency in website maintenance so that information posted on the Disaster Relief website is timely, accurate, comprehensive, and according to current policies and procedures.
2022-006	Citizen's Affairs	1	Internal Audit recommends that this contract be reviewed before renewal, specifically Sections 1.0, 3.2, and 11.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties.
2022-006	Citizen's Affairs	2A	Internal Audit recommends that contract services and deliverables be reviewed for the next contract period and tailored in collaboration with the Jefferson Convention and Visitors Bureau, Inc.
2022-006	Citizen's Affairs	2B	Internal Audit recommends that an annual business plan or "SMART" goals be added as a required monitoring tool to address tourism strategy changes from year to year.
2022-006	Citizen's Affairs	4	Internal Audit recommends that this contract be reviewed before renewal, specifically Section 3.2 relative to 3.1 and 1.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties, along with any applicable legal requirements.
2022-006	Citizen's Affairs	6	The Parish Attorney's Office should alter future contract language to specify that the Contract Administrator will receive narrative reports. The online platform can still be utilized for online report submission. The Department of Internal Audit will include any critical review of the reports as part of the annual risk-based audit plan.