This meeting will be available for viewing on the Parish of Caddo’s Facebook page (via Facebook Live).

1. ROLL CALL:
   - John E. Atkins - Chair
   - Roy Burrell
   - Lyndon B. Johnson
   - John-Paul Young
   - Mario Chavez - President

2. INVOCATION:

3. PLEDGE OF ALLEGIANCE:

4. AGENDA ADDITIONS:

5. PUBLIC COMMENTS:
   
   Citizens who wish to address the Committee, please fill out a comment card by clicking HERE and submit to the Commission Clerk’s Office. Individual comments are limited to 3 minutes and will be read aloud during the Public Comments section of this agenda. Citizens may also address the Committee by calling the Commission Clerk’s Office at (318) 226-6596 during the Public Comments section of this agenda.

6. NEW BUSINESS:

6.I. Certification For Teleconference
   
   Documents:
   
   CERT TELECONFERENCE FINANCE COMMITTEE 4.20.2020.PDF

6.II. Discuss Internal Audit Of Juvenile Services Probation
   
   Documents:
   
   CADDO PARISH JUVENILE SERVICES PROBATION INTERNAL AUDIT_DRAFT REPORT.PDF

6.III. Discuss Internal Audit Status Update
   
   Documents:
   
   INTERNAL AUDIT STATUS UPDATE - 04.20.2020.PDF

7. ADJOURN:
WHEREAS, the Governor of the State of Louisiana has issued Proclamation Number 33 JBE 2020, stating that, due to the current Public Health emergency declared in the Governor’s Proclamation Number 25 JBE 2020, and citing the provisions of La. R.S. 29:721, et seq., granting him the authority to control the “ingress and egress to and from a disaster, the movement of persons within the area, and the occupancy of premises therein; and

WHEREAS, the Governor, in Proclamation Number 33 JBE 2020, has limited all gatherings of 10 or more people, for public safety purposes; and

WHEREAS, Governor has issued a general stay at home order “unless performing an essential activity,” 33 JBE 2020, Section 3; and

WHEREAS, attendance at a Caddo Parish Commission Finance Committee meeting is not stated in the list of essential activities, listed in 33 JBE 2020, Section 3; and

WHEREAS, the usual conduct of the meeting would require travel and the presence of a number of persons in excess of ten (10); and

WHEREAS, the Governor of the State, in Proclamation Number 30 JBE 2020, Section 4, issued on March 16, 2020, has invoked the aforementioned statutes authorizing him to allow attendance at essential governmental meetings via teleconference or video conference during the pendency of this emergency; and

WHEREAS, the Governor of the State, in Proclamation Number 41 JBE 2020, Section 13, issued on April 2, 2020, has extended the Stay-At-Home Order until Thursday, April 30, 2020; and

THEREFORE, the Caddo Parish Commission hereby certifies that it will not be able to obtain a quorum and convene a meeting in a public forum on April 20, 2020 due to the Governor’s proclamations, and will be required to meet by video conference, and, if necessary teleconference, on that date as allowed by law and the Proclamations of the Governor listed above.

Date: April 15, 2020

Mario Chavez
Caddo Parish Commission President
The Parish of Caddo – Internal Audit of Juvenile Services Probation
April 20, 2020
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</table>
Objective & Scope

An internal audit of the Caddo Parish Juvenile Services Probation (JSP) Department was conducted to assess applicable internal controls related to Special Programs transactions and compliance with the following sections of the Caddo Parish JSP Department Operational Policies and Procedures:

1) Chapter 3 - Classification and Supervision of Cases
2) Chapter 6 - Reports, Evaluations, and Legal Documents
3) Chapter 7 - Vehicles, Computers, Cellphones
4) Chapter 8 – Case Records

- Obtained policies and procedures (P&P) and other Caddo Parish JSP Department related documentation, as applicable.
- Performed interviews and process walkthroughs with Caddo Parish JSP Department personnel.
- Performed testing, for a sample of case files, to determine if service plans were developed, youth were supervised, cases were re-assessed, pre-dispositional reports were written, and case files were audited, in accordance with Caddo Parish JSP Department policies and procedures.
- Performed testing, on a sample basis, to determine if Probation Officers completed daily travel logs and Quarterly Vehicle Reports per Caddo Parish JSP Department policies and procedures.
- Performed testing, on a sample basis, to determine if transactions for Special Programs were supported and approved by the Director of Juvenile Services.

Overview of Procedures

The scope period included in the audit was 01/01/2019 - 01/20/2020
Executive Summary

Based on the procedures performed, four (4) low risk observations were identified. Additional details including associated risk, root cause, recommendations, responsible party and management response are included in the Results section of this report.

Four (4) observations were assigned a priority risk rating of low as explained below:

<table>
<thead>
<tr>
<th>Area: Special Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) A formalized process for the evaluation and approval of Special Programs was not established.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Area: Classification and Supervision of Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>2) Meeting Frequency defined within Service Plans did not consistently agree with supervision levels defined in the Caddo Parish JSP Department Operational Policies and Procedures.</td>
</tr>
<tr>
<td>3) Case file documentation did not always provide sufficient evidence that the Probation Officer supervised the case in accordance with either the Service Plan or the Supervision Level defined within the Caddo Parish JSP Department Operational Policies and Procedures.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Area: Drug Screening</th>
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<tbody>
<tr>
<td>4) Case file documentation did not always provide sufficient evidence that the Probation Officer performed drug screening in accordance with the Caddo Parish JSP Department Operational Policies and Procedures.</td>
</tr>
</tbody>
</table>

1 See Appendix A for additional details regarding the priority risk rating definitions.
Executive Summary

Overall Recommendations Summary

- The recommendations in this report overall relate to updating policies, procedures and practices and providing training to employees to facilitate consistency of operations throughout the Caddo Parish Juvenile Services Probation (JSP) Department.

- This report includes observations identified during the internal audit based on the interviews, process walkthroughs, and sample-based testing conducted. The risks identified throughout this report are potential exposure the Parish could experience as a result of the observations.
<table>
<thead>
<tr>
<th>#</th>
<th>Area</th>
<th>Observation</th>
<th>Risk</th>
<th>Root Cause</th>
<th>Recommendation</th>
<th>Responsible Party</th>
<th>Management Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Special Programs</td>
<td>Funds from the Caddo Parish JSP Special Programs budget line item were, at times, used to pay for youth to participate in extra-curricular activity, as part of probation. Participation and funding for these activities was required to be approved by the Director of Juvenile Services. However, a standardized and documented set of criteria was not established to evaluate programs prior to approving a youth's participation in the program. Based on the sample of Special Programs transactions selected for testing, we did not identify any Special Programs funding that was not approved.</td>
<td>Lack of standardized policies and procedures for the evaluation of Special Programs by the Caddo Parish JSP Department.</td>
<td>Management should consider implementing a standardized process for the evaluation of potential programs and identifying the requirements the programs must meet prior to approval. Requirements may include the following:</td>
<td>Director of Juvenile Services Probation Manager</td>
<td>Caddo Parish Juvenile Services Probation Department will develop a policy that requires any potential community based programs offering services to the youth to undergo a vetting process. This process will require the vendor to provide the following:</td>
<td>1. An up to date operating and policy and procedure manual; procedure to govern the delivery of services and billing; a grievance policy; professional licensing for employees and an annual training program. 2. Evidence that all employees providing services to the clients have completed criminal background checks through the Louisiana State Police or other acceptable provider 3. Each provider must have proof of liability insurance 4. The program must have an evidence based quality assurance component that will measure outcomes and maintain annual results data.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Risk Ranking: Low</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Target Completion Date: June 1, 2020</td>
</tr>
<tr>
<td>#</td>
<td>Area</td>
<td>Observation</td>
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<tr>
<td>2</td>
<td>Classification and Supervision of Cases</td>
<td>The Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures defined standards of supervision based on assessed risk level of the case, which included the frequency in which Probation Officers should meet with the youth and their guardian. Additionally, Probation Officers were required to create individualized Service Plans for all cases, which also outlined meeting frequency with the youth and their guardian. For 4 of the 10 case files selected for testing, the meeting frequency defined within the Service Plan was less frequent than the meeting frequency for the corresponding risk level as outlined in the Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures.</td>
<td>Risk Ranking: Low</td>
<td>If supervision instructions within the Service Plan are inconsistent with the Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures, an increased risk may exist in the following areas: 1. Overall inconsistent supervision provided by the Probation Officers for youth placed on probation. 2. Meeting frequency may not align with the specific nature and needs of the case.</td>
<td>Each probation case is unique and requires flexibility in supervision provided by the Probation Officer. Service Plans are individualized based on the needs of each youth, and may be adjusted to meet the changing needs of the case upon approval by a Supervisor. Therefore, the meeting frequency outlined in the youth’s Service Plan may not always be consistent with the meeting frequency of the youth’s supervision level as outlined in the Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures. It was explained that Management expects the Probation Officers to supervise the case based on the Service Plan, while exercising professional judgment and discretion, as needed.</td>
<td>The Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures should be updated to reflect current practices and expectations related to supervision of cases. Management may consider including an acceptable range for meeting frequency per risk level, to allow for flexibility in supervision while still providing guidance and setting expectations for Probation Officers.</td>
<td>Director of Juvenile Services Probation Manager</td>
</tr>
</tbody>
</table>
## Results

### Risk Ranking: Low

<table>
<thead>
<tr>
<th>#</th>
<th>Area and Supervision of Cases</th>
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<th>Recommendation</th>
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</tr>
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<tbody>
<tr>
<td>3</td>
<td>Classification</td>
<td>As noted in observation #2 above, the Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures and individualized Service Plans defined standards of supervision, which included the frequency in which Probation Officers should meet with the youth and their guardian. For 2 of the 10 case files selected for testing, the Probation Officer’s notes within the case file did not provide sufficient evidence that the Probation Officer supervised the case in accordance with either the Service Plan or the Supervision Level meeting frequency defined within the Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures.</td>
<td>Risk Ranking: Low</td>
<td># Difficulties in monitoring and tracking the case.</td>
<td>Due to the nature of juvenile probation services, at times, Probation Officers are required to use their professional judgment to determine meeting frequency, as case loads and level of effort required for particular cases may vary. While Probation Officers may attempt to contact the youth, contact is not always possible due to various reasons. While contact is not always possible, it was noted that contact attempts were not consistently documented by the Probation Officers within the case file. Additionally, it was explained that the current system (IJIS) used by the Caddo Parish JSP Department does not provide a way of tracking and scheduling upcoming required case visits. Probation Officers develop their own methods of tracking required visits with youth, such as spreadsheets, calendars, etc. Due to the volume of cases and manual tracking of required visits, visits with youth may be missed by Probation Officers, at times. It was explained that Juvenile Services is in the process of implementing a new system, RiteTrack, for case management.</td>
<td>Management should consider providing training to Probation Officers related to documenting contact attempts with youth and their guardians, to ensure that all contact attempts are documented within the case file. Management should assess the capabilities of the RiteTrack system for case management, including the ability to track, monitor, and setup reminders for upcoming required visits.</td>
<td>Director of Juvenile Services Probation Manager</td>
</tr>
</tbody>
</table>
# Results

<table>
<thead>
<tr>
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<th>Management Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>Drug Screening</td>
<td>The Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures required that each youth be drug-screened at some time after their initial adjudication hearing and prior to their dispositional hearing. All youth on low, moderate, high or intensive levels of supervision were required to be screened a minimum of once every 3 months, thereafter. -For 7 of the 10 samples selected, documentation of the drug screening after the initial adjudication hearing but before the dispositional hearing was not maintained within the case file. -For 7 of the 10 samples selected, documentation of a drug screen performed at least once every three months after the initial drug screening was not maintained within the case file.</td>
<td>Risk Ranking: Low</td>
<td>If drug screenings are not performed or documented within the case file, an increased risk may exist in the following areas: 1. Improper frequency of drug screening of the youth. 2. Drug screening frequency may not align with the specific nature and needs of the case. 3. Potential for insufficient information to be provided to the court.</td>
<td>Each probation case is unique and requires flexibility in drug screening performed by the Probation Officer. It was explained that Management expects the Probation Officers to drug screen all youth upon their initial adjudication, but to use their professional judgment to determine the needed frequency of drug screening thereafter.</td>
<td>Management should consider providing training to Probation Officers related to drug screenings, to ensure that drug screenings are conducted at the needed frequency and documented consistently within case files.</td>
<td>The Caddo Parish Juvenile Services Probation Department Operational Policies and Procedures Manual should be updated to reflect current practices and expectations related to drug screening.</td>
</tr>
</tbody>
</table>

The Caddo Parish Juvenile Probation Department Management will provide training for the staff on proper protocol for drug testing clients documenting the testing and results and training on frequency of drug testing for clients maintained on different levels of supervision. The Caddo Parish Juvenile Probation Department Operational Policies and Procedures Manual will be revised to reflect the following:

1. All juvenile clients will continue to be drug tested after adjudication and prior to the disposition hearing. If the disposition hearing is conducted at adjudication, the client will be drug tested after that hearing.
2. Juvenile Probation Clients will be drug tested after the initial drug test at a schedule to be determined by the clients’ risk level as determined by the SAVRY risk assessment and the risk of potential drug use. The frequency of drug testing shall be part of the client’s service plan and can be altered as needed. Probation Officers shall staff cases with their supervisor before altering the frequency of drug testing and shall document the staffing in their case file notes.

**Target Completion Date for Training Staff:** December 15, 2020

**Target Completion Date for Policy Revision:** July 1, 2020
Appendix A: Priority Rating Definitions

Priority ratings were assigned as follows:

- **High**
  - A serious weakness which exposes Caddo Parish to risks in achieving its objectives or may otherwise impair the Parish’s reputation. Generally, a high priority observation can include any of the following: non-compliance with a regulation or internal policy or procedure; or an operational inefficiency, resulting in a material expenditure.

- **Moderate**
  - A control weakness, which can undermine the system of internal control and/or operational efficiency and should, therefore, be addressed.

- **Low**
  - A weakness which does not seriously detract from the system of internal control and/or operational effectiveness/efficiency but which should nevertheless be addressed by management.
Appendix B: Assumptions and Limiting Conditions

Our procedures were not designed to detect fraud, to constitute a financial statement audit, review, compilation, or to provide assurance on the internal controls or information provided. Accordingly, we will not express an opinion or conclusion, nor provide any other form of assurance on the completeness and accuracy of the information. Additionally, the projection of any conclusions, based on our findings, to past or future periods is subject to the risk that changes may have occurred during the passage of time that may alter the validity of such conclusions. Furthermore, the projection of any conclusions, based on our findings, to the whole population is subject to the risk that the samples selected may not accurately reflect the population as a whole.

This engagement was conducted in accordance with the American Institute of Certified Public Accountants’ Statement on Standards for Consulting Services (SSCS) and the International Standards for the Professional Practice of Internal Auditing (Standards).
Appendix C: Transmittal Letter

April 20, 2020

Caddo Parish Commission
505 Travis St #110
Shreveport, LA 71101

Dr. Woodrow Wilson, Parish Administrator and CEO
The Parish of Caddo
P.O. Box 1127
Shreveport, LA 71163-1127

Dr. Wilson and Caddo Parish Commission,

As presented in this enclosed report, Postlethwaite & Netterville, APAC (P&N) has completed our evaluation regarding Caddo Parish Juvenile Services Probation Department policies, procedures, and processes. On the pages above, this report provides: 1) a risk rating of observations 2) a summary of the observations noted during our engagement, and 3) recommended actions for you to consider related to our observations.

These recommendations are only for your consideration, and are not intended to be implemented without management’s thorough understanding and acceptance.

P&N appreciates the cooperation and assistance provided by your personnel during this engagement. We sincerely appreciate this opportunity to be of service to you. Please do not hesitate to contact us if you have any questions related to this report or any other matters.

Sincerely,

POSTLETHWAITE & NETTERVILLE, APAC
The Parish of Caddo – Internal Audit Update
April 20, 2020
Agenda

- 2020 Internal Audit Plan Status
- Appendix A: 2018-2019 Recap
Approved Internal Audit Plan for P&N Contract Year 3  
(January 1, 2020 – December 31, 2020)

<table>
<thead>
<tr>
<th>Auditable Area</th>
<th>Auditable Activities</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Juvenile Services</td>
<td>Juvenile Services Probation</td>
<td>• Results presented during April 20, 2020 Finance Committee Meeting</td>
</tr>
<tr>
<td>Public Works</td>
<td>Adjudicated Property</td>
<td>• Remote procedures scheduled week of April 20, 2020</td>
</tr>
<tr>
<td>Facilities and Maintenance</td>
<td>Caddo Correctional Center (CCC)</td>
<td>• Procedures to be performed June 2020 – August 2020</td>
</tr>
</tbody>
</table>

Follow-up activities will also be conducted for the prior year’s internal audits:
1. Animal Services
2. Non-Governmental Organizations
3. Vendor and Contract Management
4. Juvenile Services Detention

Note: 2020 Internal Audit Plan approved during November 7, 2019 Commission Meeting.

<table>
<thead>
<tr>
<th>Auditable Area</th>
<th>Auditable Activities</th>
<th>Status</th>
</tr>
</thead>
</table>
| Animal Services and Mosquito Control | Caddo Parish Animal Services           | • Report issued December 3, 2018  
• Results presented during December 3, 2018 Finance Committee Meeting |
| Other Auditable Area             | Non-Governmental Organizations          | • Report issued July 3, 2019  
• Results presented during June 27, 2019 Finance Committee Meeting |
| Finance and Human Resources      | Vendor and contract management          | • Report issued July 3, 2019  
• Results presented during June 27, 2019 Finance Committee Meeting |
| Juvenile Services                | Juvenile Services Detention             | • Report issued October 21, 2019  
• Results presented during October 21, 2019 Finance Committee Meeting |

Note: 2019 Internal Audit Plan approved during February 7, 2019 Commission Meeting.