



The Parish of Caddo – Internal Audit Update

June 24, 2020

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Postlethwaite & Netterville, A Professional Accounting Corporation

Agenda

- ❖ 2020 Internal Audit Plan Status
- ❖ 2020 Internal Audit Follow Up Activities
- ❖ Appendix A: 2018-2019 Recap

Approved Internal Audit Plan for P&N Contract Year 3 (January 1, 2020 – December 31, 2020)

<i>Auditable Area</i>	<i>Auditable Activities</i>	<i>Status</i>
Juvenile Services	Juvenile Services Probation	<ul style="list-style-type: none"> • Report issued April 20, 2020 • Results presented during April 20, 2020 Finance Committee Meeting
Public Works	Adjudicated Property	<ul style="list-style-type: none"> • Results presented during June 24, 2020 Finance Committee Meeting
Facilities and Maintenance	Caddo Correctional Center (CCC)	<ul style="list-style-type: none"> • Procedures to be performed July 20, 2020 – July 24, 2020

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.

2020 Internal Audit Follow-up Activities

<i>Auditable Area</i>	<i>Auditable Activities</i>	<i>Status*</i>
Animal Services and Mosquito Control	Caddo Parish Animal Services	Follow-up in progress; pending receipt of information
Other Auditable Area	Non-Governmental Organizations	Follow-up in progress; pending receipt of information
Finance and Human Resources	Vendor and Contract Management	Follow-up in progress; pending receipt of information
Juvenile Services	Juvenile Services Detention	Follow-up complete

** Follow-up was not performed for any observations assessed as low risk.*

Appendix A: Approved Internal Audit Plan for P&N Contract Year 1- 2 (August 21, 2018 – December 31, 2019)

<i>Auditable Area</i>	<i>Auditable Activities</i>	<i>Status</i>
Animal Services and Mosquito Control	Caddo Parish Animal Services	<ul style="list-style-type: none"> • Report issued December 3, 2018 • Results presented during December 3, 2018 Finance Committee Meeting
Other Auditable Area	Non-Governmental Organizations	<ul style="list-style-type: none"> • Report issued July 3, 2019 • Results presented during June 27, 2019 Finance Committee Meeting
Finance and Human Resources	Vendor and Contract Management	<ul style="list-style-type: none"> • Report issued July 3, 2019 • Results presented during June 27, 2019 Finance Committee Meeting
Juvenile Services	Juvenile Services Detention	<ul style="list-style-type: none"> • 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.



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