

ORDINANCE NO. 5719 of 2017

BY THE CADDO PARISH COMMISSION:

AN ORDINANCE PROPOSING AN AMENDMENT TO THE CADDO PARISH HOME RULE CHARTER RELATIVE TO SECTION 3-09 INDEPENDENT AUDIT, AND OTHERWISE PROVIDING WITH RESPECT THERETO.

BE IT ORDAINED by the Caddo Parish Commission in due, regular and legal session convened, and pursuant to the provisions of Section 8-03 of the Caddo Parish Home Rule Charter, that the following proposed amendment to the Caddo Parish Home Rule Charter be presented to the voters of Caddo Parish for approval at the next regularly scheduled parish-wide election at which such matters may be presented, that, and that the following amendments be presented as a single proposition on the ballot:

ARTICLE III. PARISH COMMISSION

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Section 3-09 Independent Audit; Internal Audit

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- A. The commission shall provide for an annual independent post-audit, and such additional audits as it deems necessary, of the accounts and other evidence of financial transactions of the parish government, including those of all parish government departments, offices or agencies. Audits may be by the State of Louisiana or the commission may designate a private auditor to make such audits. The private auditor shall be without personal interest in the affairs subject to audit and shall be a certified public accountant or firm of such accountants. The post-audit shall be completed as soon as possible, but in no event shall it extend beyond six (6) months following the close of the fiscal year. The audit shall be submitted to the commission at one of its regularly scheduled meetings and shall be a public record, and a summary thereof shall be published at least once in the official journal.
- B. The commission shall provide and establish a system of internal audit of the affairs of the parish. Audits may be by the State of Louisiana or the commission may designate a private auditor to make such audits. The private auditor shall be without personal interest in the affairs subject to audit and shall be a certified public accountant or a certified internal auditor. A minimum of three departments per fiscal year shall be subject to audit. Audit findings shall be submitted to the commission twice per year at one of its regular meetings.

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BE IT FURTHER ORDAINED, that if any provision or item of this ordinance or the application thereof is held invalid, such invalidity shall not affect other provisions items or applications which can be given effect without the invalid provisions, items or applications, and to this end, the provisions of this ordinance are hereby declared severable.

BE IT FURTHER ORDAINED that this ordinance shall become effective immediately.

BE IT FURTHER ORDAINED that all ordinances or parts thereof in conflict herewith are hereby repealed.

Approved as to legal form:

Office of the Parish Attorney

Date