



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



DAVID N. McCLINTOCK
INSPECTOR GENERAL

MEMORANDUM

Date: 08/29/2015

To: Carroll W. Suggs, Chair
Kyle Marks, Vice-Chair
Maria Cisneros, Commissioner
Warren R. Bourgeois, III, Commissioner
Paul LaRosa, Commissioner

From: David N. McClintock, Inspector General

Re: Annual Work Plan for Calendar Years 2015 through 2016

The Jefferson Parish Office of Inspector General (“JPOIG”) has prepared an Annual Work Plan in accordance with the mandate set forth in the Jefferson Parish Code of Ordinance § 2-155(17). The Annual Work plan includes:

1. Schedule 1 Audit Universe;
2. Schedule 2 Audit Priorities
3. Chart 1 Audit Process; and
4. Chart 2 Risk Assessment.

The JPOIG Audit Unit is led by Randy A. Duke, CPA, CIA, CISA, CIGA who serves as the Deputy Inspector General of Audits with a staff of two (2) auditors. The audit plan is based upon the full utilization of the current staffing level. The Audit Unit conducts independent and objective audits and is committed to providing timely, useful, and reliable information.

The Audit Unit identifies opportunities to improve government operations to those under the jurisdiction of the Jefferson Parish Office of Inspector General by conducting comprehensive, independent audits and activities to assess efficiency, economy, and effectiveness, assesses compliance with applicable laws and regulations and prevents, detects, and deters fraud, waste, and abuse. In addition, the Audit Unit engages in (unplanned) investigative audits based upon information developed and supports efforts of the Investigative Unit as required.

Pursuant to the Annual Work Plan resources are assigned in the areas of highest risk and vulnerability in order to assess the subject areas and where appropriate provide recommendations to improve internal controls, operations and systems.

Audit Universe

The audit universe is comprised of three-hundred and seventy-one (371) identified auditable units (See Schedule 1). Our goal for the calendar years 2015 through 2016 audit plan (See Schedule 2) includes six (6) new audit areas, four (4) completed audits and nine (9) in progress audits. To identify high risk areas for audit coverage, we relied on discussions with Jefferson Parish management, and staff, our knowledge, professional judgment, annual budgets, the Comprehensive Annual Financial Reports (CAFR), other information obtained from the Finance Department, and our subjective assessment of risk. The JPOIG notes that our current staffing levels do not permit audit coverage of all units on a reasonable schedule. Therefore, we utilize risk assessments that include input from the Parish Administration to prioritize areas and operations that will be scheduled for review.

As with any annual work plan, identified audit areas will be updated annually as the Audit Unit becomes more familiar with the operations of Jefferson Parish. Additionally, this Annual Work Plan may be adjusted based upon referrals from the Investigative Unit, requests from Parish management and other required support activity. Audits may be expanded depending upon the needs of the Deputy Inspector General of Audits and will be reevaluated annually as financing functions, objectives, and organizational structure changes occur.

Quality Assurance

The JPOIG work completed under this audit plan is subject to best management practices that form the foundation of a quality assurance and improvement program. These include partnering with management, monitoring staff performance through the use of computer-assisted case management, developing staff professionally, and external quality assurance peer reviews based on the standards of the Association of Inspectors General and the Institute of Internal Auditors.

As part of the internal quality assurance and improvement efforts, the JPOIG reviews and implements professional standards and internal policies and procedures; participates in various training and development activities; consistently strives to improve audit techniques, tools, and technology; and is appropriately supervised. In addition, the Audit Unit also reviews audit programs and report formats and performs internal peer reviews for the completeness of work papers.

The JPOIG communicates and demonstrates our quality assurance and improvement efforts through the form, content, and frequency of communications with management. This is demonstrated through the communications and discussions that lead to this and future Annual Work Plans; formal audit and investigative reports; annual reports, and the results of periodic peer review.

Attachments:

- Audit Universe Schedule 1
- Audit Priorities Schedule 2
- Audit Process Chart 1
- Risk Assessment Chart 2

cc: John Young, Parish President,

Jacques Molaison, Chief Operating officer,
Andrew Maestri, Deputy Chief Operating officer,
Deborah C. Foshee, Parish Attorney,
Timothy Palmatier, Director, Finance Department,
Kazem Alikhani P.E. Director, Public Works,
Brian Fitzsimmons, Chief Administrative Assistant Operations,
Loren Marino, Chief Admin. Assistant Development,
Darryl J. Ward, Chief Admin. Assistant Community Programs,
Royce J. Blanchard, Chief Admin. Assistant Services,
Kriss Fairbairn Fortunato, Public Information Officer

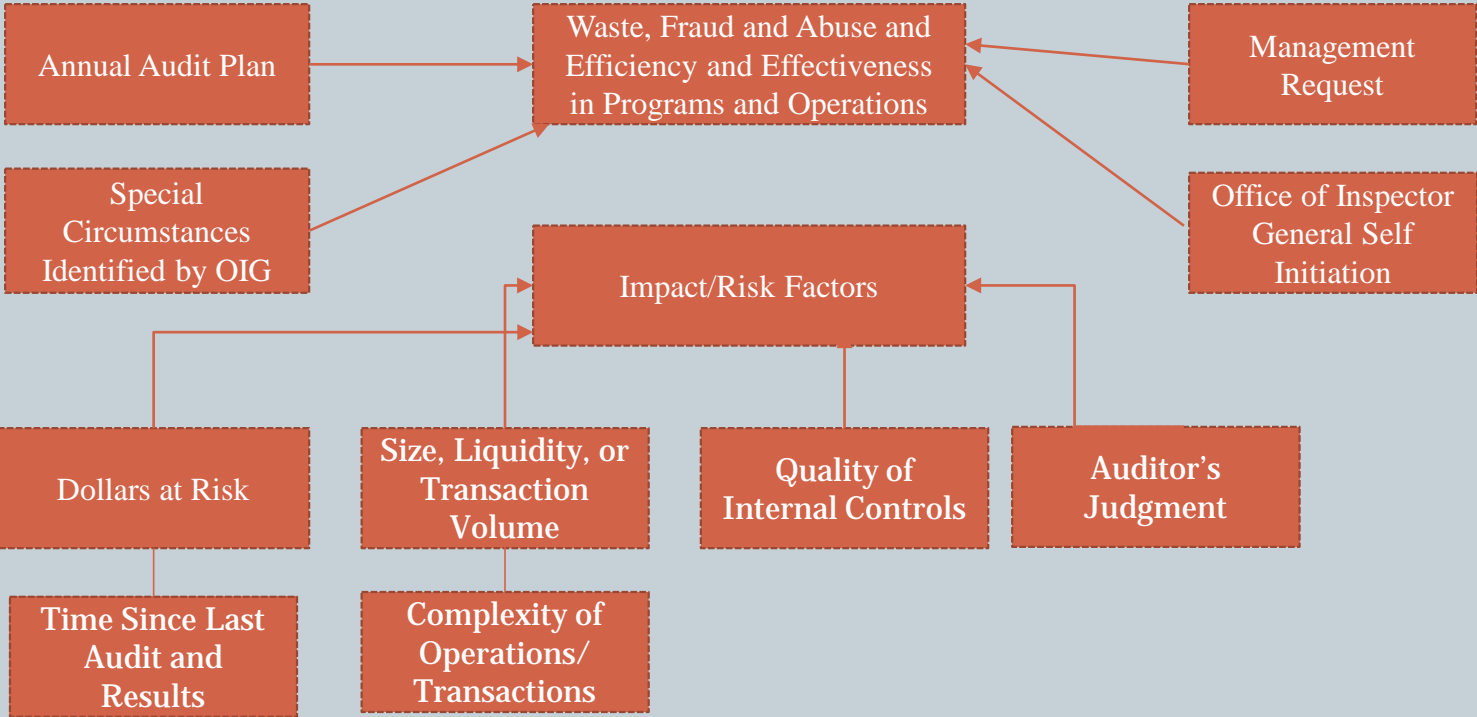
AUDIT PROCESS

CHART 1



Risk Assessment

Chart 2



Office of Inspector General Jefferson Parish
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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
1	20	POOLED CASH
2	30	J P PAYROLL
3	1500	COMMUNITY PROG DIRECTOR
4	2830	PW ADMINISTRATION
5	2850	UTILITY BILLING
6	2860	SOLID WASTE & ENVIRON IMP
7	2880	INSPECT & CODE DIRECTOR
8	2890	CITIZENS SERVICES
		* LIMITED AUDITABILITY -
9	2910	ASSESSOR'S OFFICE
		* LIMITED AUDITABILITY -
10	2920	SHERIFF'S OFFICE
11	2930	RECREATION DIRECTOR
12	3520	EIS DIRECTOR
13	6010	UNALLOCATED SALES TAX FD
14	6090	PREPAID TAX ACCOUNT
15	6120	DRAIN&SEWER 1/2 SALES TX
16	6240	DISTRICT JUDGES' EXP FD
17	6300	INDIGENT DEFENDER BOARD
18	10010	GENERAL FUND
19	21000	STATE GRANTS
20	21020	U S HEALTH HUMAN SVC DIR
21	21030	U S HEALTH HUMAN SVC FLTH
22	21040	U S DEPT OF JUSTICE
23	21050	U S ACTION
24	21060	U S DEPT OF ENERGY
25	21070	U S DEPT OF AGRICULTURE
26	21080	U S DEPT OF EDUCATION
27	21170	C D B G 1986
28	21180	C D B G 1987
29	21190	C D B G 1988
30	21200	C D B G 1989
31	21210	C D B G 1990
32	21220	C D B G 1991
33	21230	C D B G 1992
34	21240	C D B G 1993

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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
35	21250	C D B G 1994
36	21260	C D B G 1995
37	21270	C D B G 1996
38	21280	C D B G
39	21281	C D B G - R
40	21310	CDBG DISASTER RECOVERY PG
41	21340	HOME GRANT PROGRAM
42	21350	CDBG RENTAL REHAB
43	21360	JOBS BILL APPROPRIATION
44	21370	HUD DISASTER RELIEF
45	21390	HUD EMERGENCY SHELTER
46	21391	HUD HOMLESS PRV AND REHOU
47	21400	U S HUD MISC PROGRAMS
48	21410	U S MISC GRANTS
49	21411	LA HOMLESS PRV AND REHOUS
50	21420	HUD YOUTHBUILD GRANT
51	21430	HOMELAND SECURITY
52	21600	DEPT OF LABOR
53	21610	PARISH-MISC GRANT PROGRAM
54	21640	N O A A GRANTS
55	21650	U S ENVIRON PROTECT AGENCY
56	21660	FEDERAL TRANSIT ADMINIST
57	21670	TRANSIT
58	21680	TRANSIT-ELDERLY/HANDICAP
59	21690	COMMUNITY JUSTICE AGENCY
60	21700	JUVENILE SERVICES
61	21710	ANIMAL SHELTER
62	21720	MOSQUITO CONTROL
63	21730	HEALTH UNIT
64	21740	HUMAN SERVICES AUTHORITY
65	21760	AMBULANCE DIST #1 LAFITTE
66	21770	AMBULANCE DIST #2 GR ISLE
67	21790	LIBRARY
68	21800	CONSOL PLAYGROUND DIST #1
69	21810	CONSOL PLAYGROUND DIST #2
70	21820	PLAYGROUND DISTRICT 10

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Sel. #	Fund #	DESCRIPTION
71	21830	CONS JEFF REC & COMM CTR
72	21850	ALARIO CENTER
73	21930	WJ PARK & COM CENT & PLG
74	21940	PLAYGROUND DISTRICT NO 16
75	21950	LAFRENIERE PARK REC. DIST
76	21960	TOURISM
77	21970	LASALLE PARK
78	22000	COMMUNITY SERVICES
79	22010	C D OFF-TRACK BETTING FD
80	22020	C D VIDEO POKER FUND
81	22030	C D TOURISM FUND
82	22040	C D RIVERBOAT GAMING FD
83	22050	W B RIVERBOAT MONITORING
84	22060	HEALTH PREMIUM RETURN FND
85	22080	FIRE DIST NO 9 GRAND ISLE
86	22090	FIRE DIST NO 4 LAFITTE
87	22100	EAST BANK CONS FIRE DIST
88	22110	FIRE DIST NO3 RIVER RIDGE
89	22120	FIRE DIST NO 5 TERRYTOWN
90	22130	FIRE DIST NO 6 HARVEY
91	22140	FIRE DIST NO 7
92	22150	FIRE DIST NO 8 MARRERO
93	22160	EMERGENCY COMMUNICATIONS
94	22170	HAZ MATERIALS EMERG PREP
95	22180	SECURITY ENHANCEMENT DIST
96	22190	24TH COURT COMMISSONERS
97	22200	STREETS DEPARTMENT
98	22210	PARKWAYS DEPARTMENT
99	22220	COMPREHENSIVE ZONING OVER
100	22230	ROAD LIGHTING DISTRICT #7
101	22240	J P CONSOL ROAD LIGHTING
102	22300	CONS. DRAINAGE DIST #1
103	22310	FOURTH JEFF DRAINAGE DIST
104	22320	CONS DRAINAGE DIST NO. 2
105	22330	DRAINAGE DISTRICT #9
106	22340	DRAINAGE PUMP STATIONS

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Sel. #	Fund #	DESCRIPTION
107	22390	CONSOL GARBAGE DIST NO. 1
108	22400	GARBAGE DISTRICT #1
109	22410	GARBAGE DISTRICT #2
110	22420	GARBAGE DIST #6 LAFITTE
111	22430	LANDFILL DIVISION
112	22500	JEDCO
113	22510	ECONOMIC INCENTIVE FUND
114	22520	ECONOMIC DEVELOPMENT
115	22530	CRIMINAL JUSTICE
116	22540	CULTURE & PARKS
117	22560	SENIOR SERVICES
118	22570	TERRYTOWN REDEVELOPMENT
119	22580	METAIRIE CBD ECON DEV DIS
120	22590	CHURCHILL ECON DEV DIST
121	22600	INSPECTOR GENERAL
122	22610	OFF DUTY WITNESS FUND
123	22650	PUB ED AND GOVT PROGRAMNG
124	36030	W W II CAPITAL ADDITIONS
125	36050	W W II REV BOND RESERVE
126	36960	WB II WATER REVENUE BOND
127	37100	LO 10004 VETERANS SIDEWLK
128	37350	L O 132 VISTAS
129	37460	L O 138 WALDO STREET
130	37470	L O 139 M BEHRMAN WALK
131	37490	L O 143 CLEARY
132	37540	L O 151 ST MARTIN ST
133	37550	L O 152 ST PETER'S PLANT
134	37570	L O 154 NEW YORK AVE
135	37620	L O 1015 VISTAS
136	37640	L O 1017 WALDO STREET
137	37650	L O 1018 M BEHRMAN WALK
138	37670	L O 1020 ST MARTIN ST
139	37680	L O 1021 ST PETER'S PLANT
140	37690	L O 1022 NEW YORK AVENUE
141	37790	L O 20005 MANHATTEN BLVD
142	37800	L O 20007 JONATHAN DAVIS

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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
143	37810	L O 20004 SO NEW ORLEANS
144	37820	L O 20006 MEADOWCREST
145	37830	L O 20001 LAPALCO
146	38200	L O 25 VISTAS
147	38210	L O 26 KENNER PROJECT
148	38220	L O 27 KENNER PROJECT NW
149	38240	L O 29 WALDO STREET
150	38250	L O 30 M BEHRMAN WALK
151	38280	L O 33 NEW YORK AVENUE
152	38300	L O 2013 ST MARTIN ST
153	38310	L O CHETTA DR SEWERAGE
154	38580	L O 2008 LAPALCO
155	38610	L O 2011 JOE FISHER
156	39000	ROAD DIST#1 SUB#1 DEBT
157	39010	PARISH WIDE ROAD SINKING
158	39020	LPFA REF BONDS SER 2004
159	39030	ROAD DIST A SF
160	39040	2ND PAR COURT - SINKING
161	39060	ROAD DIST A SUB #1
162	39070	LPFA REV REFUND 1989 SINK
163	39080	LPFA REV REF 89 RESERVES
164	39090	EB OFFICE BLDG SERIES1994
165	39100	HOSPITAL DISTRIC NO 2
166	39110	NEW PARISH PRISON
167	39120	JUVENILE DETENTION HOME
168	39140	FIRST PAR CT BLDG SINKING
169	39150	FIRST PAR CT BLDG RESERVE
170	39160	LASALLE 96 REV REFUNDING
171	39170	LASALLE PROPERTY SINKING
172	39180	LASALLE PROPERTY RESERVE
173	39190	LASALLE 1996 SERIES A REV
174	39200	LASALLE 1996 SER B SINK
175	39210	LASALLE 96 SER B REDEMPTN
176	39220	LASALLE 96 REFUNDING RESV
177	39230	CONS PLAYGROUND #2-SUB #1
178	39240	PLAYGROUND DIST NO 10

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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
179	39250	PLAYGROUND DIST NO 11
180	39260	PLAYGROUND DIST NO 12
181	39270	PLAYGROUND DIST NO 13
182	39280	PLAYGROUND DIST NO 14
183	39290	PLAYGROUND DIST NO 15
184	39300	LAFRENIERE PK REV BD SINK
185	39310	LAFRENIERE PK REV BD RESV
186	39320	EB HOTEL OCCUP SINK FUND
187	39330	EB HOTEL OCCUP RESERVE FD
188	39340	97 HOTEL OCCUP REF & IMP
189	39350	97 HOTEL OCCUP REF RESERV
190	39360	WJ PARK COMM REV BD SINK
191	39410	FIRE DIST NO 7
192	39420	FIRE DIST NO 6
193	39510	EB CONS SEWER
194	39520	SSTR REFUND 1991A SINKING
195	39540	SSTR REFUND 1991 REVENUE
196	39550	SSTR REFUND 1991B SINKING
197	39560	SST REV REF SERIES 1998
198	39570	SST REVENUE SERIES 2001
199	39580	SST REV REF SERIES 2002
200	39590	SST REVENUE SERIES 2005
201	39600	LCDA SERIES GEN GOVT BLDG
202	39610	LCDA LOAN SERIES 2001B
203	39620	HUD SECTION 108 LOAN PROG
204	39630	LCDA LOAN PROGRAM
205	39640	97 DRAINAGE SALES TAX REF
206	39650	24TH JDC PROJECT
207	39660	97 DRAIN IMP REFUNDING
208	39670	91DRAIN SALES TAX SINKING
209	39680	91DRAIN SALES TAX RESERVE
210	39690	PARISH WIDE DRAINAGE
211	39700	CONS DRAINAGE #1
212	39710	4TH JEFFERSON DRAINAGE
213	39720	COMMUNITY DISASTER LOAN P
214	39730	LCDA SAFEHOUSE

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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
215	39740	DRAINAGE 7
216	39750	DRAINAGE 9
217	39760	DRAINAGE 9 SUB #1
218	39770	LCDA GRAND ISLE PAVILION
219	39780	LCDA HURRICANE RELIEF PRO
220	39790	SST REV REF SERIES 2007
221	39800	SST REVENUE SERIES 2007B
222	39810	LCDA RECR & CULTURE 2007
223	39820	LCDA SERIES 2008AB
224	39830	SST REVENUE SERIES 2009AB
225	39840	LCDA SERIES 2009
226	39850	LCDA SERIES 2010
227	39860	SST REV REF SERIES 2012AB
228	39870	SST REV REF SERIES 2013
229	39880	ANIMAL SHELTER SER 2013
230	39900	WW #2
231	39910	LCDA WJ PARK REF SER 2014
232	39920	2NDPARCT PUB IMP SER 2014
233	39930	24TH JDC PUB IMP SER 2014
234	39940	SST REV REF SERIES 2015
235	39950	LCDA REV REF BDS SER 2015
236	44100	ROAD DIST#1 SUB#1 KENNER
237	44150	WEST NAPOLEON IMPROVEMENT
238	44180	07 ROAD & STREET CAPITAL
239	44190	01 ROAD & STREET CAPITAL
240	44200	ROADS/SEWER SALES TAX CAP
241	44210	LIEN ORDINANCE IMPROVMENT
242	44280	ROAD DIST A SUB#1 MISC ST
243	44340	MCDONOUGHVILLE/GOV HALL
244	44500	STREETS CAPITAL PROJECTS
245	44510	PW REV SHAR PROJECTS
246	44530	COUNCIL DISTRICT PROJECTS
247	44560	PUBLIC WORKS CAPITAL PROJ
248	44570	ROAD LIGHTING CAPITAL PRO
249	44590	R&B MISC. CONSTR. FUND
250	44600	BONNABEL BOAT LAUNCH

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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
251	44610	LINEAR PARK
252	44630	FEDERAL AID URBAN SYS PH1
253	44650	LAFRENIERE PARK
254	44660	ALARIO CENTER
255	44670	WB PLAYGROUND CAP IMPROV
256	44680	EB PLAYGROUND CAP IMPROV
257	44690	CONS PLAYGROUND #2 SUB #1
258	44780	LIBRARY CAPITAL IMPROV
259	44850	FIRE DISTRICT #3
260	44860	FIRE DIST #6 - MARRERO
261	44870	FIRE #5 STONEBRIDGE
262	44880	EBC FIRE CAP IMPROVEMENTS
263	44890	FIRE DIST #7 CONST. FUND
264	44900	FIRE DIST #8 CONST. FUND
265	44910	FIRE TRAINING FAC IMPROVM
266	44920	FIRE DIST #7 CAPITAL 2000
267	44940	CONSOL SEWER CAP PROJECTS
268	45000	EB SEWER LIEN ORDINANCES
269	45030	ZONE V EAST BANK
270	45040	EB SEWER IMPROV & RENOV
271	45050	WB SEWER IMPROV & RENOV
272	45100	PUB UTIL WEST BANK YARD
273	45110	JP MITIGATION FUND
274	45120	LSALVADORE SHORELINE PROJ
275	45160	COUNCIL DRAINAGE CAPITAL
276	45170	CONS DRAINAGE CAPITAL
277	45180	LCDA DRAINAGE PROJECTS
278	45190	DRAINAGE #9 CAP IMPS
279	45200	91 DRAINAGE SALES TAX CAP
280	45210	CONSOL DRAINAGE IMPROVEMN
281	45220	USDA WATERSHED PROGRAM
282	45230	DRAINAGE CAPITAL PROG PRO
283	45250	URBAN FLOOD CONTROL
284	45260	MARRERO AREA DRAINAGE
285	45270	SELA MILLAGE IMPROVEMENTS
286	45280	DRAIN DIST#9 SUB#1 CONST

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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
287	45300	FEMA DRAINAGE CAPITAL
288	45310	09 DRAINAGE CAPITAL IMPS
289	45360	WW 1 CAPITAL PROG PROJ
290	45400	CONS WATER CAPITAL
291	45460	CONS. W.W.#2 CONST. FUND
292	45470	W.W. #2 CONSTR. PROJECTS
293	45600	MILLAGE CAPITAL IMPS
294	45670	TRANSIT CAPITAL PROJECTS
295	45680	EAST BANK ANIMAL SHELTER
296	45690	HEALTH UNIT CAPITAL IMPRO
297	45700	NEW PRISON
298	45710	CIVIC & SENIOR CENTER IMP
299	45790	1ST PAR CT REV BD CAP PRO
300	45800	JUDICIAL BUILDING FUNDS
301	45810	JUVENILE SVC CONST FD
302	45830	PARISH ARCHIVES BUILDING
303	45840	EMERGENCY COMMUNICATIONS
304	45850	PARISHWIDE GOVERNMENT BLD
305	45860	LASALLE REV BD SER A & B
306	45870	LASALLE PARK ACQUISITION
307	45880	EB OCCUPANCY TAX PROJECTS
308	45900	CONS GARBAGE CAP PROJECTS
309	45910	EMERGENCY MANAGEMENT
310	45920	CENTRAL GARAGE IMPROVMNTS
311	45930	97 HOTEL OCCUP REF & IMP
312	45940	MIS COMPUTER ENHANCEMENTS
313	45950	ZONE II - BRIDGE CITY
314	45960	ZONE II - MARRERO
315	45970	ZONE III - HARVEY
316	45980	ZONE IV - LAFITTE
317	45990	GENERAL GOVT CONTINGEN
318	53000	CONSOLIDATED SEWER DIST#1
319	53010	CONSOLIDATED WATER DIST#1
320	63500	CENTRAL GARAGE
321	63510	CENTRAL TELEPHONE
322	63520	COMPUTER CENTER

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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
323	63530	PARISH PHOTOGRAPHER
324	63540	CENTRAL PRINTING
325	63550	RISK MANAGEMENT
326	63560	SAFETY & SECURITY MGMT
327	63600	CENTRAL TIRE
328	63810	ENGINEERING DEPARTMENT
329	63830	PUBLIC WORKS ADMINISTRATI
330	63840	WATER QUALITY LAB
331	63860	ENVIRONMENTAL AFFAIRS
332	63970	GIS OPERATIONS
333	66750	HOSPITALIZATION LIABILITY
334	66760	CLAIMS LIABILITY
335	66770	UNEMPLOYMENT COMP LIAB FD
336	66780	OTHER POSTEMPLOYMENT BENF
337	70003	DISTRICT COURTS ODW
338	70004	INDIGENT TRANSCRIPT FUND
339	70010	24TH JDC INT PROB DRUG CT
340	70011	24TH JDC INTENSIVE PROBAT
341	70012	24TH JDC GRANTS
342	70013	24TH JDC DWI COURT
343	70080	COURT LAB
344	70111	1ST PARISH COURT EXP
345	70112	1ST PAR CRT DWI PROGRAMS
346	70113	1ST PARISH COURT ODW
347	70114	1ST PARISH CRT COMPUTER
348	70115	1ST PAR CRT SEC 894 PROB
349	70116	1ST PAR CRT SEC 895 PROB
350	70119	1ST PAR CT DRIVING SCHOOL
351	70120	1ST PAR CRT TRAFFIC LIGHT
352	70215	2ND PAR CRT SEC 894 PROB
353	70221	2ND PARISH COURT EXPENSE
354	70222	2ND PARISH COURT DWI
355	70223	2ND PARISH COURT ODW
356	70224	2ND PARISH COURT COMPUTER
357	70225	2ND PAR CT PROBATION
358	70226	2ND PAR CT CONTEMPT

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SCHEDULE 1 AUDIT UNIVERSE

Sel. #	Fund #	DESCRIPTION
359	70229	2ND PAR CT DRIVING SCHOOL
360	70230	2ND PAR CRT TRAFFIC LIGHT
361	70333	JUVENILE COURT ODW
362	70411	DISTRICT ATTORNEY GRANTS
363	70500	FLEXIBLE SPENDING
364	70600	EBCONS FIREFIGHTER RELIEF
365	80000	GENERAL FIXED ASSETS
366	81000	ASSET INVENTORY GROUP
367	90000	GEN'L LONG TERM DEBT
368	91000	PARISHWIDE BIDS
369	92000	JEDCO BIDS
370	99000	RECEIVABLE FUND PAYROLL
371	99999	RETIREMENT PASSTHRU



OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. McCLINTOCK
INSPECTOR GENERAL



Schedule of Audit Priorities

SCHEDULE 2

A component of the Annual Audit Plan and Risk Assessment is the Schedule of Audit Priorities. This schedule is designed to be independent and liftable from the Annual Audit Work Plan and Risk Assessment. A risk assessment is a systematic process for assessing and integrating professional judgments about the probability of the existence of adverse conditions and/or events. Based on the risk assessment, the OIG auditor will audit areas as prioritized below after securing approval from the Inspector General. The Schedule of Audit Priorities is not limited to one year; in fact, it is expected that the current priority schedule will overlap years. In addition, because conditions change, audit priorities determined through the risk assessment process may be reviewed and updated throughout the year. In addition, the proposed audits were based upon areas of risk within the auditable activities. The Schedule of Audit Priorities are as follows:

PROPOSED AUDITS

1. Contracts
2. Cash & Inventory
3. Fire Districts
4. Public Improvement/Assistance Funds
5. Federal & State Funding
6. Dedicated Property Taxes
7. Not-For-Profit Entities

AUDITS IN PROGRESS

1. Grand Isle Fire Company
2. Terrytown Booster Club
3. Greater New Orleans Foundation
4. Exempt Employee Overtime Follow-up
5. Marrero Ragusa Volunteer Fire Co. No. 3
6. Leased Property
7. Marrero Estelle Volunteer Fire Co. No. 2
8. Rickey Jackson Hope Center - Courage House
9. Nemzoff/Hogan Lovells

COMPLETED AUDITS

1. Surplus
2. Exempt Employee Overtime
3. Harvey Volunteer Fire Company No. 2
4. LCFS

Prepared by:

Randy A. Duke, CPA, CIA, CISA, CIGA
Deputy Inspector General Audits

Approved by:

David N. McClintock, CIG
Inspector General