



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



DAVID N. McCLINTOCK
INSPECTOR GENERAL

MEMORANDUM

Date: 08/29/2014

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 2014 through 2015

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 Ordinances § 2-155(17). The Annual Work plan includes:

- (a) Risk assessment criteria used in establishing the work plan;
- (b) A schedule of projects and anticipated completion dates; and
- (c) Quality assurance procedures planned for implementation.

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 evaluate operational efficiency, economy, and effectiveness; assesses compliance with applicable laws and regulations; and to prevent, detect, and deter 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 one-hundred and forty-one (141) identified auditable units (See Schedule 1). Our goal for the calendar years 2014 through 2015 audit plan (See Schedule 2) includes thirteen (13) new audits, one (1) completed audit and five (5) in progress audits. To identify high risk areas for audit coverage, we relied on discussions with Jefferson Parish management, 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
Jennifer Van Vrancken Dwyer, Chief Operating Officer
Jacques Molaison, 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
Andrew Maestri, Chief Admin. Assistant Administration
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

**Office of Inspector General
Annual Work Plan and Risk Assessment
Period 1/1/2014 through 12/31/2015**

SCHEDULE 1

INVENTORY OF AUDIT AREAS - AUDIT UNIVERSE

1	GENERAL FUND	50	CONSOL GARBAGE DIST NO. 1
2	U S HEALTH HUMAN SVC DIR	51	ECONOMIC DEVELOPMENT
3	U S HEALTH HUMAN SVC FLTH	52	CRIMINAL JUSTICE
4	U S DEPT OF JUSTICE	53	CULTURE & PARKS
5	U S ACTION	54	SENIOR SERVICES
6	U S DEPT OF ENERGY	55	TERRYTOWN REDEVELOPMENT
7	U S DEPT OF AGRICULTURE	56	INSPECTOR GENERAL
8	C D B G	57	PUB ED AND GOVT PROGRAMNG
9	CDBG DISASTER RECOVERY PG	58	LPFA REF BONDS SER 2004
10	HOME GRANT PROGRAM	59	2ND PAR COURT - SINKING
11	HUD EMERGENCY SHELTER	60	LASALLE 96 REV REFUNDING
12	U S HUD MISC PROGRAMS	61	LASALLE 96 REFUNDING RESV
13	U S MISC GRANTS	62	CONS PLAYGROUND #2-SUB #1
14	HOMELAND SECURITY	63	97 HOTEL OCCUP REF & IMP
15	DEPT OF LABOR	64	97 HOTEL OCCUP REF RESERV
16	PARISH-MISC GRANT PROGRAM	65	WJ PARK COMM REV BD SINK
17	N O A A GRANTS	66	FIRE DIST NO 7
18	U S ENVIRON PROTECT AGENCY	67	SSTR REFUND 1991 REVENUE
19	FEDERAL TRANSIT ADMINIST	68	SST REV REF SERIES 1998
20	TRANSIT	69	SST REVENUE SERIES 2005
21	TRANSIT-ELDERLY/HANDICAP	70	97 DRAINAGE SALES TAX REF
22	JUVENILE SERVICES	71	24TH JDC PROJECT
23	ANIMAL SHELTER	72	91DRAIN SALES TAX RESERVE
24	MOSQUITO CONTROL	73	COMMUNITY DISASTER LOAN P
25	HEALTH UNIT	74	LCDA GRAND ISLE PAVILION
26	HUMAN SERVICES AUTHORITY	75	SST REVENUE SERIES 2007B
27	AMBULANCE DIST #2 GR ISLE	76	LCDA RECR & CULTURE 2007
28	LIBRARY	77	LCDA SERIES 2008AB
29	CONS JEFF REC & COMM CTR	78	SST REVENUE SERIES 2009AB
30	ALARIO CENTER	79	LCDA SERIES 2009
31	WJ PARK & COM CENT & PLG	80	LCDA SERIES 2010
32	PLAYGROUND DISTRICT NO 16	81	SST REV REF SERIES 2012AB
33	LAFRENIERE PARK REC. DIST	82	SST REV REF SERIES 2013
34	LASALLE PARK	83	07 ROAD & STREET CAPITAL
35	FIRE DIST NO 9 GRAND ISLE	84	ROADS/SEWER SALES TAX CAP
36	FIRE DIST NO 4 LAFITTE	85	STREETS CAPITAL PROJECTS
37	EAST BANK CONS FIRE DIST	86	COUNCIL DISTRICT PROJECTS
38	FIRE DIST NO3 RIVER RIDGE	87	PUBLIC WORKS CAPITAL PROJ
39	FIRE DIST NO 5 TERRYTOWN	88	ROAD LIGHTING CAPITAL PRO
40	FIRE DIST NO 6 HARVEY	89	BONNABEL BOAT LAUNCH
41	FIRE DIST NO 7	90	LINEAR PARK
42	FIRE DIST NO 8 MARRERO	91	FEDERAL AID URBAN SYS PH1
43	EMERGENCY COMMUNICATIONS	92	LAFRENIERE PARK
44	SECURITY ENHANCEMENT DIST	93	ALARIO CENTER
45	24TH COURT COMMISSONERS	94	WB PLAYGROUND CAP IMPROV
46	STREETS DEPARTMENT	95	EB PLAYGROUND CAP IMPROV
47	ROAD LIGHTING DISTRICT #7	96	CONS PLAYGROUND #2 SUB #1
48	J P CONSOL ROAD LIGHTING	97	LIBRARY CAPITAL IMPROV
49	CONS DRAINAGE DIST NO. 2	98	EBC FIRE CAP IMPROVEMENTS
99	FIRE DIST #8 CONST. FUND		
100	FIRE TRAINING FAC IMPROVM		

101 FIRE DIST #7 CAPITAL 2000
102 CONSOL SEWER CAP PROJECTS
103 EB SEWER IMPROV & RENOV
104 WB SEWER IMPROV & RENOV
105 PUB UTIL WEST BANK YARD
106 JP MITIGATION FUND
107 COUNCIL DRAINAGE CAPITAL
108 CONS DRAINAGE CAPITAL
109 CONSOL DRAINAGE IMPROVEMN
110 USDA WATERSHED PROGRAM
111 DRAINAGE CAPITAL PROG PRO
112 URBAN FLOOD CONTROL
113 SELA MILLAGE IMPROVEMENTS
114 FEMA DRAINAGE CAPITAL
115 09 DRAINAGE CAPITAL IMPS
116 CONS WATER CAPITAL
117 MILLAGE CAPITAL IMPS
118 EAST BANK ANIMAL SHELTER
119 CIVIC & SENIOR CENTER IMP
120 1ST PAR CT REV BD CAP PRO
121 JUVENILE SVC CONST FD
122 EMERGENCY COMMUNICATIONS
123 PARISHWIDE GOVERNMENT BLD
124 LASALLE PARK ACQUISITION
125 CONS GARBAGE CAP PROJECTS
126 EMERGENCY MANAGEMENT
127 CENTRAL GARAGE IMPROVMNTS
128 MIS COMPUTER ENHANCEMENTS
129 GENERAL GOVT CONTINGEN
130 CONSOLIDATED SEWER DIST#1
131 CONSOLIDATED WATER DIST#1
132 CENTRAL GARAGE
133 CENTRAL TELEPHONE
134 COMPUTER CENTER
135 SAFETY & SECURITY MGMT
136 ENGINEERING DEPARTMENT
137 PUBLIC WORKS ADMINISTRATI
138 ENVIRONMENTAL AFFAIRS
139 CLAIMS LIABILITY
140 UNEMPLOYMENT COMP LIAB FD
141 OTHER POSTEMPLOYMENT BENF



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Schedule of Audit Priorities

SCHEDULE 2

A component of the Annual Work Plan is the Schedule of Audit Priorities. This schedule is designed to be independent and liftable from the overall plan. 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 will audit areas as prioritized below after securing approval from the Inspector General. The below Schedule of Audit Priorities is not necessarily limited to one year; in fact, it is expected 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 for the period from January 1, 2014 to December 31, 2015 is as follows:

Proposed Audits

- | | |
|-------------------------------|-----------------------------|
| 1. Contracts | 8. Cash Transactions |
| 2. Grants and Funding | 9. Credit and Debit Cards |
| 3. Travel Expenses | 10. Journal Entries |
| 4. Movable Property Inventory | 11. Pass Through Expenses |
| 5. Fire Districts | 12. Procurement |
| 6. Accounting Payroll | 13. Software Access Control |
| 7. Utility Billing | |

Audits In Progress

- | | |
|----------------------------------|---|
| 1. Postage 2013-0002 | 4. Overtime |
| 2. Occupied Property | 5. Grant Funds to Non-Profit: 2014-0027 |
| 3. Grant to Non-Profit: 2014-001 | 6. Surplus Vehicles |

Prepared by:

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

Approved:

David N. McClintock,
Inspector General of Jefferson Parish

AUDIT PROCESS

CHART 1



Risk Assessment

Chart 2

