

MINUTES OF THE MEETING OF THE  
CADDO PARISH COMMISSION'S  
FINANCE COMMITTEE  
HELD ON THE 20TH DAY OF APRIL, 2020

The Caddo Parish Finance Committee met in legal session on the above date at 1:00 p.m., via Zoom teleconference, with Mr. John E. Atkins, Chairman, presiding, and the following members in attendance: Commissioners Atkins, Johnson, Young, and Chavez (4). ABSENT: Commissioners Burrell (1).

Also, in attendance were Madelyn Covington, Louise Henry, Parish Administrator Woodrow Wilson, Assistant Administrator Erica Bryant, Parish Attorney Donna Frazier, and Finance Director Hayley Barnett.

Mr. Johnson gave the invocation, and the Pledge of Allegiance was led by Mr. Atkins.

***CERTIFICATE FOR TELECONFERENCE***

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 meeting is not stated in the list of essential activities, listed in 33 JBE 2020, Section 3; and,

WHEREAS the Caddo Parish Commission has its regular meetings following the first and third Tuesday of each month at 3:30 p.m.; 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,

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 9, 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 3, 2020 /s/ Mario Chavez - Caddo Parish Commission President

Mr. Atkins opened up the floor for Agenda Additions and there were no additions to the agenda. He opened up the floor for Public Comments. At this time, there were no public comments.

At this time, Mr. Atkins welcomed everyone to the meeting and advised that the following items would be discussed:

- *Discuss internal audit of Juvenile Services Probation*
- *Discuss internal audit status update*

Ms. Madeline Covington, Postlethwaite & Netterville (P&N), screen shared the Parish of Caddo Internal Audit of Juvenile Services Probation document and began the presentation stating that the audit was conducted at the end of January 2020. Ms. Covington stated that she will review the objective and scope, executive summary- which covers the observations that were noted. She stated that page six of the draft are more detailed results that she will not cover in detail, but will answer questions regarding information on those. Also contained within the report are Priority Rating Definitions, Assumptions and Limiting Conditions, and their Transmittal Letter.

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 Operations Policies and Procedures:

- Chapter 3—Classification and Supervision of Cases

- Chapter 6—Reports, Evaluations, and Legal Documents
- Chapter 7—Vehicles, Computers, Cellphones
- Chapter 8—Case Records

P&N 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; and performed testing, on a sample basis, to determine if transactions for Special Programs were supported and approved by the Director of Juvenile Services. The scope period included in the audit was January 1, 2019 to January 20, 2020.

Based on the procedures performed, four low risk observations were identified:

1. **Special Programs:** a formalized process for the evaluation and approval of Special Programs was not established;
2. **Classification & Supervision of Cases:** meeting frequency defined within Service Plans did not consistently agree with supervision levels defined in the Caddo Parish JSP Department Operational Policies and Procedures;
3. **Classifications & Supervision of Cases:** 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 of Operation Policies and Procedures;
4. **Drug Screening:** 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.

Mr. Johnson wanted to know why the Drug Screening observation was not a higher risk observation. Ms. Covington stated that in talking with management they may need more flexibility in their policy manual because what they do is on a case by case basis. The Probation Officer and supervisor will meet to discuss the case and, if the child is doing really well or there is no suspicion or reason to suspect drug use, then they may not need to drug test as frequently. Whereas, if something has been brought to Probation Officer's attention then they may need to perform drug testing more frequently. She stated that after speaking with management further they determined their policy manual needs more flexibility to allow for the Supervisors or Probation Officers to take things on a case by case basis.

Mr. Johnson expressed he thought the opposite. He stated that on a case by case basis the youth may feel picked on without reason to be tested or another youth could say they did not get tested enough and got through the system through a loophole. He also mentioned that with a method for everyone to be tested the same way, then it would be more consistent. Ms. Covington responded that the policies should still provide guidelines and ranges and what they currently have is more stringent than need it to be for that observation. Mr. Atkins recommended Mr. Johnson speak with the Dr. Wilson and Director Walker to agree to an optimal approach.

At this time, Mr. Atkins moved onto the New Business item, *discuss internal audit status update*.

Ms. Louise Henry, P&N, began that they wanted to provide an update on the internal audit for 2020 and a brief recap of audits they performed from year 1 and year 2. The 2020 Internal Audit Plan was approved during the November 7, 2019 Commission meeting. During that meeting the auditable activities that were approved included Juvenile Service Probation, Adjudicated Property, and Caddo Correctional Center. They are performing remote audit procedures this week for Adjudicated Property and anticipate procedures will be performed for Caddo Correction Center between June 2020- August 2020.

Answering a question from Mr. Atkins regarding the progress of the remote audit for Adjudicated Property, Ms. Henry explained that they have been in contact with management. This week their team is conducting remote procedures- interviews, request documentation and virtual walkthroughs.

Ms. Louise continued this year, in addition to the three areas, they have been performing follow up activities related to the four areas audited in year one and two: Animal Services, Non-Government Organizations, Vendor and Contract Management, and Juvenile Services Detention.

Dr. Wilson wanted to know if P&N will conduct another audit after completing the Caddo Correctional Center. Ms. Louise explained that they will assess the situation once that audit is completed since the Commission still has two years remaining in their contract. She stated that once they complete the audit on Caddo Correctional Center and those follow-ups, they will have another meeting to determine next steps.

Mr. Young had a question regarding the revenue changes that prompted the letters about non-governmental grant policies. Dr. Wilson responded that the question would be better answered during an Appropriations Committee meeting and must be given proper notice for discussion.

Mr. Chavez requested information from Mr. Walker and Facilities & Maintenance regarding the need for more beds at the Juvenile Detention Center. He wanted to know if they could utilize the basketball court instead of building an additional pod. Dr. Wilson explained that he put in a request for the cost analysis and will provide that information to Mr. Chavez. Dr. Wilson requested to defer this discussion until after proper public notice has been given.

There being no further business to come before the Committee, the meeting was adjourned.

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Michelle Nations  
Deputy Commission Clerk