

Plaquemines Parish Government

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INTERNAL AUDIT DEPARTMENT

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Council Members

District 1 - John L. Barthelemy Jr.
District 2 - William "Beau" Black
District 3 - Kirk M. Lepine
District 4 - Irvin Juneau Jr.
District 5 - Benedict "Benny" Rouselle
District 6 - Charlie Burt
District 7 - Audrey Trufant-Salvant
District 8 - Jeff E. Edgecombe
District 9 - Nicole Williams

INTERNAL AUDIT DEPARTMENT OVERVIEW

Office of Internal Audit Profile

The Internal Audit Department is staffed by one (1) Chief Internal Auditor and one (1) Assistant Internal Auditor. The internal audit function is an integral component of the Plaquemines Parish Government's (PPG) internal control system. The internal control function within the PPG was established to assure the public and management that the financial and operating controls are effective and efficient and that the PPG complies with applicable state and federal laws and regulations. The Office of Internal Auditor ("OIA") will review key functions throughout PPG each year.

Purpose:

The Office of the Internal Auditor (OIA) is an independent appraisal function established within the Plaquemines Parish Government (PPG) to examine and evaluate its programs, policies, services and activities as a service to the PPG. PPG maintains an internal audit function as an integral component of internal control with the objective of evaluating programs, policies, services, and activities administered by the PPG and of promoting effective controls at a reasonable cost, resulting in improved operations.

Authority:

The Internal Auditor reports directly to the Audit Committee and assists management in the effective discharge of their responsibilities by furnishing impartial analyses, appraisals, recommendations, counsel and information concerning the programs and activities audited.

Independence:

The OIA shall be independent of the activities it audits. The Internal Audit Department performs its work freely and objectively. Independence permits the Internal Auditor to render the impartial and unbiased judgments essential to the proper performance of internal audits. It is achieved through organizational status and objectivity.

Audit Scope:

The establishment and maintenance of acceptable business practices and adequate, effective internal controls are the responsibility of management. In order to assist management in carrying out this responsibility, the OIA examines and evaluates the adequacy and effectiveness of the organization's system of internal controls and the quality of performance in carrying out assigned responsibility to achieve the organization's stated goals and objectives.

Professional Standards:

The Internal Auditor is governed by the adherence to the Institute of Internal Auditor's Code of Ethics, "Standards for the Professional Practice of Internal Auditing," and "Statement of Responsibilities of Internal Auditing". In addition, the Internal Auditor performs audit work in accordance with the generally accepted governmental auditing standards contained in: the "Government Auditing Standards" issued by the Comptroller General of the United States, and the "Statements on Auditing Standards" issued by the American Institute of Certified Public Accountants.

Audit Planning:

The Internal Auditor prepares a work schedule each year in which audit areas are proposed. The work schedule of proposed audit areas is developed based upon a prioritization of the audit universe, using relevant risk factors. Audit areas are approved by the Audit Committee. No audits are performed or conducted without prior approval. Any significant deviation from the formally approved work schedule is approved. This approval must occur before these changes in the work schedule are implemented. All audits will be conducted in a manner which facilitates the schedule

of all parties affected by any internal audit to the maximum extent possible.

Reporting:

A written report is prepared and issued to the Audit Committee and Management by the OIA following the conclusion of each audit. The Internal Auditor includes in the audit report the auditee's response and corrective action taken or to be taken regarding the specific findings and recommendations. The auditee's response includes a timetable for anticipated completion of action to be taken and an explanation for any recommendations not addressed. The OIA may conduct follow-up internal audits of previously noted areas, including the results of corrective actions taken by the auditee, as deemed appropriate by the OIA.