

# Plaquemines Parish Government

Parish President  
**Kirk M. Lepine**

Randy A Duke  
CPA, CIA, CIGA  
Chief Internal Auditor

## INTERNAL AUDIT DEPARTMENT

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## Council Members

District 1 - John L Barthelemy Jr.  
District 2 - William "Beau" Black  
District 3 - Corey Arbourgh  
District 4 - Dr. Stuart J Guey Jr.  
District 5 - Benedict "Benny" Rouselle  
District 6 - Trudy Newberry  
District 7 - Carlton M LaFrance Sr.  
District 8 - Richie Blink  
District 9 - Mark "Hobbo" Cognevich

### Schedule of Audit Priorities

A component of the Audit Plan and Risk Assessment is the Schedule of Audit Priorities. This schedule is designed to be independent and liftable from the Audit 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 Plaquemines Parish Government (PPG) Internal Auditor will audit areas as prioritized below after securing approval. 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. The Schedule of Audit Priorities for the period January 1, 2021 thru December 31, 2021 is as follows:

### Proposed Internal Audits

#### Description

1. Port Contracts Follow-Up
2. PPG Contracts Follow-up
3. Water Department Follow-Up
4. Time & Attendance Follow-Up
5. Point A La Hach Volunteer Department Follow-Up
6. PPG Leased Property and Boat Harbors Follow-Up
7. Recreation Department Follow-Up
8. YMCA Follow-Up
9. Community Action Agency
10. Animal Welfare Society
11. Council of the Ageing
12. Telecommunications
13. Coastal Zone Land
14. Allowance for Uncollectable (Bad Debts)
15. PPG Surplus Property

Prepared by:

*Randy A Duke 1-4-21*

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Plaquemines Parish Government  
Chief Internal Auditor

#### Approvals:

Mr. Benny Rouselle, Chair Audit Committee

Date & Signature:

*Benny Rouselle - 1-4-2021*

Mr. Kirk Lepine, President Plaquemines Parish Government

Date & Signature: \_\_\_\_\_