

Department of Public Safety & Corrections
State of Louisiana

JOHN BEL EDWARDS
GOVERNOR



JAMES M. LE BLANC
SECRETARY

September 22, 2023

TO: Brenda Abercrombie, President
Union Parish Detention Center Commission

Donnie Adams, Warden
Union Parish Detention Center TWP

FROM: Jewell Freeman, Chief Audit Executive
Internal Audit Department

RE: Internal Audit Engagement Notice

The Louisiana Department of Public Safety & Corrections – Corrections Services Internal Audit Department (DPS&C-CS IAD) is beginning an audit of the Union Parish Detention Center Transitional Work Program (UPDC TWP) at the request of DPS&C-CS Executive Management.

Objectives of the Audit:

The objectives of the audit are to determine

1. the source and proper resolution of an unreconciled balance in the Offender Trust Account (OTA) noted in the Tiger Accounting Software;
2. whether all DPS&C-CS TWP inmate funds are safeguarded and accounted for;
3. whether fees and expenditures have been assessed accurately, properly, and consistently;
4. whether data integrity has been maintained to ensure accounting information is reliable, verifiable, and objective; and
5. the strength of the overall internal control structure of UPDC TWP as it relates to its fiduciary duty and compliance with applicable chapters of the TWP SOP.

Internal Audit Process:

An internal audit begins with the planning phase, including gathering basic information on the organization, including its policies, procedures, and reporting hierarchy. This phase offers an opportunity for an initial entrance conference, via Zoom or conference call, to discuss the audit process and address any questions or concerns you may have.

The next phase is the fieldwork phase in which detailed testing is performed on UPDC TWP data and supporting documentation to achieve the audit objectives. At the end of the fieldwork phase, an exit meeting will be held with everyone, via Zoom or conference call, to discuss preliminary results, any outstanding items, and the next steps in the audit.

The next phase is the reporting phase. This phase involves the issuance of a draft audit report for your review and written corrective action plans from the Warden to any findings/observations noted. Those responses will be due one week after the exit meeting and will appear verbatim in the final report.

The last phase is the publishing phase. Upon receipt of the Warden's responses, the audit report will be finalized and issued to all pertinent parties.

Next Steps:

As I am in the planning phase, I would like to schedule an initial meeting with you, via Zoom or a conference call, to solicit your input and answer any questions you may have. I will send you a separate e-mail with some potential meeting times over the next week.

My goal is to perform an effective and efficient audit; therefore, I will need the Warden's staff to provide the following initial documents and access to me **by 9/29/23**:

1. Coordination with Tiger Accounting Software to provide me read-only access to all data (*i.e., I can see all of the data, but cannot change it*) within UPDC TWP Tiger Accounting Software available online (*i.e., access through web sign-on*);
2. Contact person(s) at Tiger Accounting Software to help me connect to UPDC TWP data and become familiar with the software functionality;
3. Copies of any supplemental electronic files used by the TWP business office (*i.e., Excel files, Word documents*);
4. Complete listing of all TWP inmates housed at UPDC TWP January 2022 – August 2023, including name, DOC number, start date, end date, employer name(s), and pay rate(s);
5. Contact person(s) at each active employer during January 2022 – August 2023 responsible for payroll;
6. Contact information (name, job title, phone, e-mail) for all UPDC TWP staff;
7. Job descriptions for all UPDC TWP staff;
8. Organizational chart showing hierarchy within UPDC TWP as well as any reporting lines to the UPDC Commission and other regulatory bodies, if applicable; and
9. Electronic copies (*i.e., Word, PDF*) of UPDC TWP internal policies/procedures/directives.

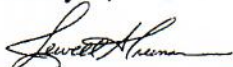
Timeline of the Audit:

I began planning and fieldwork for this audit on 9/18/23. I estimate to finish fieldwork by 11/30/23 and have the final audit report published by 12/29/23.

My overall goal is to assist UPDC TWP to fulfill its fiduciary duties and responsibilities as a valued DPS&C-CS TWP facility by providing you with information about the effectiveness of internal controls at your facility and by recommending courses of actions to comply with the TWP SOP.

If you have any questions, please call me directly at 225-342-1083 or e-mail me at jewell.freeman@la.gov.

Thank you,



Jewell A. Freeman, CIA, CRMA
Chief Audit Executive

cc: James M. LeBlanc, Secretary
Malcolm Myer, Deputy Secretary
Thomas Bickham, Undersecretary
Seth Smith, Chief of Operations

Duane Cambre, Deputy Assistant Secretary
Shareika Burris, TWP Coordinator
Lisa Salley, UPDC TWP Business Manager