

ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO: C-4035

COUNCIL SPONSOR: MR. STEFANCIK

PROVIDED BY: COUNCIL OFFICE

RESOLUTION TO ADOPT THE RECOMMENDATION OF THE ST. TAMMANY PARISH INSPECTOR GENERAL TASK FORCE AND DEVELOP A PROCEDURE TO IMPLEMENT A RANDOM FORENSIC TYPE AUDIT

WHEREAS, pursuant to Senate Resolution No. 89 of the 2013 Regular Session of the Louisiana State Legislature, the St. Tammany Parish Inspector General Task Force was created to study the feasibility of creating an office of inspector general for St. Tammany Parish; and

WHEREAS, on February 10, 2014, the St. Tammany Parish Inspector General Task Force recommended an enhanced oversight process through the Louisiana Legislative Auditor which would require local governmental subdivisions or political entities to provide forensic type audits on randomly selected budget items each year; and

WHEREAS, the Parish Council believes this is a proactive measure to improve oversight and is initiating this process as an example; and

WHEREAS, the Parish Council desires to work with the Louisiana Legislative Auditor to develop a procedure to be used for determining the budget items to be forensically audited; and

WHEREAS, the Parish Council will select a forensic auditor approved by the Louisiana Legislative Auditor; and

WHEREAS, timely completion of this process is necessary so said forensic type audit will coincide with the regular audit for the 2013 Fiscal Year; and

WHEREAS, that the Certified Public Accountant (CPA) conducting the forensic type audit will not be the same CPA hired to provide the annual financial audit.

THE PARISH OF ST. TAMMANY HEREBY RESOLVES that it adopts the recommendation of the St. Tammany Parish Inspector General Task Force, and pursuant thereto will develop a procedure to implement a random forensic type audit.

BE IT FURTHER RESOLVED that the Parish will work with the Louisiana Legislative Auditor to develop a procedure to be used for conducting said audits and for determining the budget items to be forensically audited.

BE IT FURTHER RESOLVED that the Parish Council will select a forensic auditor approved by the Louisiana Legislative Auditor.

BE IT FURTHER RESOLVED that the Certified Public Accountant (CPA) conducting the forensic type audit will not be the same CPA hired to provide the annual financial audit.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS AS FOLLOWS:

MOVED FOR ADOPTION BY: _____ SECONDED BY: _____

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

THIS RESOLUTION WAS DECLARED ADOPTED ON THE 3 DAY OF APRIL, 2014, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

R. REID FALCONER, AIA, COUNCIL CHAIRMAN

ATTEST:

THERESA L. FORD, COUNCIL CLERK