

Plaquemines Parish Government

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Council Members

District 1 - Tyronne Edwards
District 2 - Brian Champagne
District 3 - Christopher "Chris" Schulz
District 4 - Dr. Stuart J Guey, Jr.
District 5 - Patricia L. "Patty" McCarty
District 6 - Lloyd "Ronnie" Newsom, Jr.
District 7 - Carlton M LaFrance Sr.
District 8 - Mitch Jurisich, Jr.
District 9 - Mark "Hobbo" Cognevich

MEMORANDUM

To: Council Member
Audit Committee Chairman - Mr. Christopher Schulz

Date: April 25, 2023

Council Member
Audit Committee Vice-Chairman - Mr. Mark Cognevich

Council Member
Audit Committee Member - Mr. Lloyd Newsom, Jr.

From: Randy A. Duke, C.P.A., CIA, CIGA
Chief Internal Auditor

Re: Plaquemines Parish Government Flood Control Department
("Flood Control Department")
Internal Audit of the Flood Control Department
Project No. 2023-01

Attached is the internal audit of the Flood Control Department. This internal audit report details the objectives, scope, methodology, audit information and provides the internal auditor's findings, observations, recommendations, and conclusions.

I would like to express my appreciation to the Flood Control Department's management and staff for their cooperation and help with this examination. I appreciate the Finance Departments input on this audit.

cc: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

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Plaquemines Parish Government
Flood Control Department
Internal Audit Report
Internal Audit Project No. 2023-01

Randy A. Duke, CPA, CIA, CIGA
Chief Internal Auditor
Internal Audit Department

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Glossary
PPG - Plaquemines Parish Government
Auditor - Plaquemines Parish Government Internal Auditor
COSO - Committee of Sponsoring Organizations

FLOOD CONTROL DEPARTMENT
INTERNAL AUDIT
INTERNAL AUDIT PROJECT NUMBER: 2023 - 01

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Plaquemines Parish Government

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EXECUTIVE SUMMARY

The executive summary represents the results of our internal audit work on the Flood Control Department.

Our objectives were as follows:

Objectives

- Is the Flood Control Department in compliance with policies, contracts, rules, and regulations?
- Is the Flood Control Department's financial data / information accurate?
- Is the Flood Control Department working in an efficient and effective manner?
- Is there an elevated risk of fraud, waste, and abuse?
- To make Flood Control Department recommendations that add value.

¹ For more detail refer to Section V. Audit Information and Analysis.

Conclusions:¹

Overview:

The Flood Department's workforce should be maximized to ensure the safety of the Parish. Pumping Station repairs and maintenance should be performed in a timely manner. All old and obsolete machinery should be replaced quickly. From the documents and notes reviewed it does appear that the Flood Control Department is monitoring their operations. In addition, the Corp of Engineers reviews the Flood Department Operations and notes deficiencies and corrective action.

Detailed Conclusions:

- ✓ Formal day-to-day policies and procedures should be in place consistent for all operations of the Flood Control Department and Pumping Stations.
- ✓ Consider performing a quarterly risk assessment.
- ✓ The Flood Control Department does have documents and notes showing that operations are being monitored. The Corp of Engineers also monitors the Flood Control Department and Pumping Station Operations. However, there appears to be control documents that are in place but are not used. **Section V Audit Information and Analysis.** The auditor did not find an elevated risk for fraud, waste, or abuse within the Flood Department operations. However, the risk of fraud, waste and abuse increases when document controls are in place but are not being used. To improve operations, all document controls should be used, written documents and notes should show the subject, purpose, date, management review and approval.
- ✓ The Flood Department's 2022-2023 Actual and Budgeted financial data appears to be accurate. However, the auditor noted that the Flood Control Department had a significant underbudget in Professional Service expenditures and a significant overbudget in Diesel Fuel expenditures during 2022. **Observation # 5.**
- ✓ Ensure that the Public Complaint Forms are complete. **Attachment # I.**
- ✓ Ensure Flood Control Department documents show that the agreed upon management recommendations, repairs and maintenance work are documented, authorized, implemented and are followed-up on as per management instructions.
- ✓ Ensure that all purchases are competitively bid in accordance with Parish Ordinances, Resolutions, Louisiana Bid Law, Best Practice, and the Louisiana Procurement Code. I would suggest that the Flood Control Department Bid files contain the vendor selection scoring worksheet.

²COSO - Control Environment:

Control Environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization. The board of directors and senior management establish the tone at the top regarding the importance of internal control including expected standards of conduct.

Observations³

Based upon the documents provided by the Flood Control Department’s management, and other documents gathered by the auditor, the following observations were noted during this Internal Audit.

Observation # 1 - Policies and Procedures

Condition/Background: During the review of the Flood Control Departments documents, the auditor noted that there were no consistent standard policy and procedures in place for the Flood Control Department and Pumping Stations.

Recommendation: Formal standard consistent day-to-day policies and procedures should be in place for all operations and maintenance of the Flood Control Department and Pumping Stations.

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response:

Amended procedures are being compiled

Observation # 2 - Operation Controls, Documents and Notes

Condition/Background: During the review of the Flood Control Departments documents, the auditor noted some controls are not being used, such as Weekly

² Reminder that COSO is a very important internal control framework that if used can help Plaquemines Parish Government reach their goals and objectives in a more effective and efficient manner. The COSO PowerPoint framework is available at www.COSO.org.

³ For further detail refer to Section V - Audit Information and Analysis at the end if this report.

Update Forms, Dailey Description Logs, Operation Logs, and the Weekly Station Checklist. Some of the documents and notes did not have the subject, purpose, date, and a management review signature and did not clearly show that agreed upon recommendations, repairs and maintenance were authorized, implemented, and that follow-up inspections are performed.

Recommendation: To provide for a better understanding during a Flood Control Department document and note audit review, documents and notes should show the subject, purpose, date prepared, and a management review. Notes could be in a memo format. Ensure that documents show that the agreed upon recommendations, repairs and maintenance work is authorized, implemented, and that follow-up inspections are performed. In my opinion to improve Internal Controls the Weekly Update Forms, Dailey Description Logs, Operation Logs, and the Weekly Station Checklist should be used. **Section V. Audit Information and Analysis.**

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response:

Log and checklist documentation will be addressed.

Observation # 3 – Complaints

Condition/Background: Plaquemines Parish Government Request Forms (Complaint Forms) do not appear complete. **Attachment # I.**

During the review of the Public Complaint forms the auditor noted the following missing information:

1. The complaint form did not show the date the of requested complaint inspection.
2. The complaint form did not show the date of the initial complaint inspection.
3. The complaint form did not show the management recommendations to resolve the complaint.

4. The complaint form did not show the dates the complaint was resolved and the results of the follow-up complaint inspections.

Recommendation: Ensure that Flood Control Department Public Request Forms - Complaint forms are complete and that complaints are resolved in a timely manner.

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response:

Action will be taken on this. Please note that Flood Control is understaffed for office tasks.

Observation # 4 - Risk Assessment

Condition/Background: It doesn't appear that a risk assessment is performed each quarter or annually in accordance with best practice.

Recommendation: Consider performing a quarterly operational and financial risk assessment.

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response:

Action will be taken on this.

Observation # 5 - Budget Analysis

Condition/Background: 2022 Analysis - It appears that 2022 actual expenditures vs the 2022 budgeted expenditures were underbudget in the amount of (\$1,265,163.40), (\$2,032,134.02 less \$3,297,297.42 equals (\$1,265,163.40).

2023 Analysis - It appears that 2022 actual expenditures vs the 2023 budget expenditures results in a projected underbudget in the amount of (\$1,248,368.98),

(\$2,032,134.02 less \$3,280,503.00 equals (\$1,248,368.98). **Section V. Audit Information and Analysis, Table # 3.**

During the review of the department budget the auditor also noted the following:

- Professional Services 2022 actual expenses were \$105,361 vs a budgeted amount of \$16,000 for an overbudget difference of \$89,361.
- Fuel Diesel-Off Road 2022 actual expenses were \$42,488.72 vs a budgeted amount of \$680,000 for an underbudget difference of \$637,511.

Recommendation: Consider making disclosure notes in the Department Budget book when there are large underbudget or overbudget cost center differences. The auditor received a good response from Finance. However, the auditor would request more explanation from the Flood Control Management concerning the Professional Service and Fuel budget differences.

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response: Finance States - I would think that they had multiple pumps that needed to be repaired for the professional services costs and we did not have any storms or a lot of rain in 2022 so they did not need as much fuel as in other years to run the pumps.

Flood Control – this is correct.

Observation # 6 - Department Reports - Drainage and Flood Control

Condition/Background: The 2021 and 2022 reports noted the following issues: The oldest pumping station in Plaquemines is the Belle Chasse #1 Pumping Station at 206 Pump Station Rd. This station was completed in 1955 and has been extensively modernized over the past ten years. The newest pumping station is Wilkinson Canal Pumping Station in Myrtle Grove. This station was completed in 2016. Several existing pumping stations need modernization and refit to extend their operational lifespans. Funding of these modernization/refits will significantly reduce the chance of pump failure and subsequent increased risk of stormwater

flooding.

The current replacement value of all pumping stations in Plaquemines Parish stands at over \$740 million. This includes 101* diesel engines performing both primary and secondary roles in pump operations. The oldest currently operating engine is the Fairbanks-Morse Model 32 at Upper Ollie Pumping Station, which has been in operation since 1964. It should be noted that the engine was not purchased “new” in 1964 and that the Model 32 dates back over 80 years.

Waukesha diesel engines were once the most numerous in the department, beginning in the 1970s. Even these are now considered obsolete, and the cost of maintenance is steadily rising due to that obsolescence.

There appears to be some manpower issues that should be resolved for the department to work in an efficient and effective manner.

Recommendation: Ensure that these issues have been brought before the Parish Council and Parish President for resolution. The Flood Department’s workforce should be maximized to ensure the safety of the Parish. Pumping Station repairs and maintenance should be performed in a timely manner. All old and obsolete machinery should be replaced quickly.

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response: Flood Control will make certain that Admin has been informed.

Observation # 7 - Duvic, Empire Shipyards

Condition/Background:

Duvic Purchase Description

The purchase of one (1) caterpillar 3512c land mechanical engine from Louisiana Machinery Company, LLC in the amount of \$357,051.00. 01-1-2021. Purchasing states that this purchase is on hold and has not been received. This purchase was advertised for bids. Resolution No. 21-128 adopted on May 27, 2001, provided the

authorization. Louisiana Machinery Co. LLC accepted the contract on 6/07/2021. However, the contract does not appear to have been executed by the Parish President. The auditor found only one bidder for this item (Louisiana Machinery Co. LLC). I would suggest that the Flood Control Bid files contain the vendor selection scoring worksheet.

Empire Shipyards

Management Recommendations

Description

1. Replacement of the 14” automatic pump foundation, screen box and suction basin.
2. Removal of sediment from 18” hydraulically actuated vertical pump suction basin and replacement of suction basin sheet piles.
3. Cleaning and slope-paving of right-of-way ditches along Rosemarie Drive and intake ditch to 14” automatic pump.
4. Replacement of steel culverts along Rosemarie Drive ROW with plastic culverts.

Recommendations: Ensure that the Duvic purchase has been competitively bid in accordance with Parish Policy, Best Practice, Louisiana Bid Law, and the Louisiana Procurement Code. I would suggest that the Flood Control Department Bid files contain the vendors selection score document. Ensure that the Parish Resolution, Purchase documents and Contract are executed in the proper order. Ensure that the Empire Shipyards documentation clearly shows that agreed upon recommendations have been approved and completed in a timely manner as per management instructions.

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response: Contract was executed, new engine has been installed at Duvic.

Observation # 8 - Evaluations

Condition/Background: Employee evaluations are reported in a memo format instead of the being reported in the Civil Service Performance Appraisal excel worksheet format.

Recommendation: Employee evaluations should be reported on the Civil Service Performance Appraisal excel worksheet format.

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response:

Evaluations do use the Civil Service Performance Appraisal

Observation # 9 - Hurricane Procedures

Condition/Background: Hurricane Procedures are in place but do not appear to have been approved by the Parish President and the Council.

Recommendation: The Parish President and the Council should approve Hurricane Policies and Procedures.

Responsibility for Action: Mr. Keith Hinkley President, Plaquemines Parish Government, Mr. Billy Wichers, Director of Operations.

Management Response: Updated Hurricane Procedures are submitted yearly to Director of Operations

INTERNAL AUDIT REPORT

I. Audit Initiation

In accordance with the Plaquemines Parish Government Charter Section 7.08: Audit Committee and the approved Internal Audit Department’s annual audit plan for 2023, I have performed the following Internal Audit of the Flood Control Department.

II. Background

Flood Control Department ⁴

Function

The function of the Flood Control Department is to operate and maintain the drainage pumping stations tasked with removing stormwater from within the levee system. The drainage pumping system of Plaquemines Parish consists of Twenty (20) major sites throughout the parish, most of which have multiple pumps.

 Flood Control expenditures go through the General Fund 001. **Table # 1.**

Table # 1 Flood Control Department Division Totals - General
2022 - 2023 Budget Expenditure Data⁵

Description	2022 Actual	2022 Budget	2022 Actual vs 2022 Budget	2023 Proposed Budget	2022 Actual vs 2023 Budget
Personal Services	\$1,016,157.91	\$1,661,567.00	\$645,409.09	\$1,651,310.00	\$635,152.09
Financial and Related Services	59,333.75	60,000.00	666.25	65,000.00	\$5,666.25
Operating Services - Utilities	31,483.88	39,166.00	7,682.12	46,006.00	\$14,522.12
Operating Services and Supplies	905,455.03	1,513,687.42	608,232.39	1,513,687.00	\$608,231.97
Capital Outlay	19,703.45	22,877.00	3,173.55	4,500.00	(15,203.45)
Division Totals: General	\$2,032,134.02	\$3,297,297.42	(\$1,265,163.40)	\$3,280,503.00	(\$1,248,368.98)

⁴ The background information was obtained from the PPG Flood Control Department website and the 2023 Flood Control Department Budget.

⁵ This Budget data came from the Plaquemines Parish Government 2023 Original Proposed Budget Expenditures.

Table # 2

Pumping Stations⁷

1. Good News
2. Belle Chase I
3. Belle Chase II
4. Hero
5. Oakville
6. Ollie/La Reussite
7. Point Celeste
8. City Price/Hayes
9. Myrtle Grove
10. Diamond
11. West Point - Ala - Hache
12. Grainard Woods
13. Sunrise
14. Buras / Grand Liard
15. Venice / Duvic Pump
16. Braithwaite
17. Scarsdale
18. Belair
19. Bellevue
20. Point a la Hache

⁷ The descriptions and number of pumping stations were verified with the Flood Control Department's 2023 Original Proposed Budget book.



III. Planning

Audit Planning

- Develop audit objectives, scope, timing, and resource allocations.
- Develop an audit risk assessment (What can go wrong).
- Obtain Policies, Procedures, Contracts, Rules, and Regulations.
- Obtain Flood Control Department's documentation to review.
- Obtain the Flood Control Department's 2021-2023 Budget Data.

IV. Objectives, Scope, and Methodology

Our objectives were as follows:

Objectives

- Is the Flood Control Department in compliance with policies, contracts, rules, and regulations?
- Is the Flood Control Department's financial information accurate?
- Is the Flood Control Department working in an efficient and effective manner?
- Is there a high risk of fraud, waste, and abuse?
- To make Flood Control Department recommendations that add value.

Scope

- The Flood Control Department's management provided the audit information and data relating to the Flood Control Department's Internal Audit. The audit period is the years 2021-2023. The auditor reviewed fifty-two (52) document folders with associated files.
Table # 3
- The Internal Auditor considered the possibility of fraud, waste, and abuse within the Flood Control Department's Internal Control System. In addition, the scope of the internal audit included the consideration of systems, records, personnel, physical properties, and other information necessary to achieve the internal audit objectives.

Methodology

- ✓ Review compliance with policies, agreements, contracts, rules, and regulations.
- ✓ Review the Flood Control Departments and Pumping Station documentation folders.
- ✓ Review Flood Control Departments and Pumping Station transactions for accuracy and approvals.
- ✓ Review the actual / budgeted financial data for accuracy.
- ✓ Evaluate the risk of fraud, waste, and abuse.
- ✓ Make operational and financial recommendations that add value.

Below is the list of Flood Control Department (Pumping Station-Operating and Maintenance) Documentation Folders and Files.

Table # 3

1	Barriere Pond Pump
2	Bayou Grand de Liard
3	Belair
4	Belle Chasse 1 & 2
5	Bellevue
6	Braithwaite
7	Complaints
8	Definitions and Terminology
9	Department Reports
10	Diamond
11	Duvic Canal
12	Empire Floodgate Nov-13
13	Empire Shipyard
14	Employee Folder
15	Equipment Engines and Pumps
16	Evaluations
17	Forms
18	Fuel
19	Funds
20	Gainard Woods
21	Good News PS
22	Hayes
23	Herbicide
24	HSDRRS
25	Hurricane and Weather Information
26	Hurricane Ida Files
27	Inventory
28	Letters and Memos
29	Logs and Records
30	Magnolia
31	Management Procedures and Info
32	Oakville and Hero Canal
33	Oil and Filters and Belts

34	Ollie
35	Parts and Supplies Lists
36	Other PDF files
37	Point a la Hache
38	Pointe Celeste
39	Pump Operating Procedures
40	Pump Station Fence Layout 8-6-07
41	Pump Station Reports
42	Purchasing
43	Scarsdale
44	SPCC Plans
45	Sunrise
46	Time Sheets
47	Vehicles and Equipment
48	Wilkinson Canal
49	Work Orders
50	WPALH
51	WPALH Shop Katrina PW files
52	WPALH Stock Shop

V. Audit Information and Analysis

The auditor reviewed the Flood Control Department’s 2022-2023 Budget and noted the following:

2022 Analysis - It appears that 2022 actual expenditures vs the 2022 budgeted expenditures were underbudget in the amount of (\$1,265,163.40), (\$2,032,134.02 less \$3,297,297.42 = \$1,265,163.40).

2023 Analysis - It appears that 2022 actual expenditures vs the 2023 budget expenditures results in a projected underbudget in the amount of (\$1,248,368.98), (\$2,032,134.02 less \$3,280,503.00 = \$1,248,368.98). **Table # 4.**

The Professional Services actual expenses for 2022, were \$105,361 vs a budgeted amount of \$16,000 in 2022, resulting in an overbudget difference of \$89,361.

The Fuel Diesel-Off Road actual expenses for 2022, were \$42,488 vs a budgeted amount of \$680,000 in 2022, resulting in an underbudget difference of \$637,511.

Finance States - I would think that they had multiple pumps that needed to be repaired for the professional services costs and we did not have any storms or a lot of rain in 2022 so they did not need as much fuel as in other years to run the pumps.

Auditor Comment: More information is needed from the Flood Control Department management concerning these budget differences.

**Table # 4 Flood Control Department Division Totals - General
2022 - 2023 Budget Expenditure Data⁸**

Description	2022 Actual	2022 Budget	2022 Actual vs 2022 Budget	2023 Proposed Budget	2022 Actual vs 2023 Budget
Personal Services	\$1,016,157.91	\$1,661,567.00	\$645,409.09	\$1,651,310.00	\$635,152.09
Financial and Related Services	59,333.75	60,000.00	666.25	65,000.00	5,666.25
Operating Services - Utilities	31,483.88	39,166.00	7,682.12	46,006.00	14,522.12
Operating Services and Supplies	905,455.03	1,513,687.42	608,232.39	1,513,687.00	608,231.97
Capital Outlay	19,703.45	22,877.00	3,173.55	4,500.00	(15,203.45)
Division Totals: General	\$2,032,134.02	\$3,297,297.42	(\$1,265,163.40)	\$3,280,503.00	(\$1,248,368.98)

Analysis and review of the Flood Control Department and Pumping Station Operating and Maintenance documentation folders and files.⁹

Flood Control Department - Pumping Station Notes and Documents

Documents and notes need more information such as authorizations, subject matter, purpose, date and results of the recommendation, repair, and maintenance.

Barriere Pond Pump

⁸ This Budget data came from the Plaquemines Parish Government 2023 Original Proposed Budget Expenditures.

⁹ The auditor reviewed the Flood Control Department (**Pumping Station-Operating and Maintenance**) Folders and Files sent by management via an USB drive.

RECOMMENDATIONS:

- ✚ Restoring this pump station to operation is an unnecessary expense.
- ✚ If PPG wishes to pursue the matter, a proper correction of the US Army Corps of Engineers omission of the discharge pipe re-installation is needed. Put simply, the situation is the Corps' fault.
- ✚ If a non-metallic discharge line is desired, a more robust material than lay-flat blue PVC is recommended.

The auditor recommends that the documents show if these recommendations were authorized and completed.

Bayou Grand de Liard

The auditor noted that the Triumph Drainage Pump Station Demolition Project dated October 10, 2022, in the amount of \$615,240 was properly bid to four vendors. This was a FEMA PW 17118.

Belair

Policies and procedures should be dated and approved by management.

Belle Chase I & II

The auditor could not tell from the Belle Chase I & II documentation and notes if the management repairs and maintenance work described was authorized and completed in a timely manner.

Bellevue

The auditor recommends that more information be written in the notes and documents to determine if the repairs and maintenance were authorized and completed.

Braithwaite

The Braithwaite Sketch shows the subject matter, date, and management signature.

Public Request Forms - Complaints - Attachment # I

The Complaint forms reviewed were not complete.

Definitions and Terminology

Flood Control Pumping Station Definitions and Terminology are excellent controls to have in place and helps the layperson have a better understanding of the Pumping Stations operations. These could be included on the Flood Control Department's Website for the Parish.

Department Reports - Drainage and Flood Control

The 2021 and 2022 reports noted the following issues:

The oldest pumping station in Plaquemines is the Belle Chasse #1 Pumping Station at 206 Pump Station Rd. This station was completed in 1955 and has been extensively modernized over the past ten years. The newest pumping station is Wilkinson Canal Pumping Station in Myrtle Grove. This station was completed in 2016. Several existing pumping stations need modernization and refit to extend their operational lifespans. Funding of these modernization/refits will significantly reduce the chance of pump failure and subsequent increased risk of stormwater flooding.

The current replacement value of all pumping stations in Plaquemines Parish stands at over \$740 million. This includes 101* diesel engines performing both primary and secondary roles in pump operations. The oldest currently operating engine is the Fairbanks-Morse Model 32 at Upper Ollie Pumping Station, which has been in operation since 1964. It should be noted that the engine was not purchased "new" in 1964 and that the Model 32 dates back over 80 years.

Waukesha diesel engines were once the most numerous in the department, beginning in the 1970s. Even these are now considered obsolete, and the cost of maintenance is steadily rising due to that obsolescence.

There appears to be some manpower issues that need to be resolve for the Flood Department operations to work in an efficient and effective manner.

The auditor could not tell from the Department Report documentation if the above stated issues have been resolved and reported to the Parish Council and the Parish President.

Diamond

The auditor noted the following:

Diamond work to be done on 3-29.21:

- #1 engine coolant issue (coolant being pulled from day tank at startup, this started recently)
- #2 coolant leak on manifold; replace gauges.
- Oil in exhausts and turbos
- Valve lashing on both engines.

The auditor would recommend that more information be provided in the documents and notes to determine if the work were authorized and completed.

Duvic Canal

The auditor noted the following purchase by the Flood Department for the Duvic, Venice Canal pumping station.

Purchase of one (1) caterpillar 3512c land mechanical engine from Louisiana Machinery Company, LLC in the amount of \$357,051.00. 01-1-2021.

- ✚ The auditor could not tell if this purchase was competitively bid out in accordance with Parish policy and best practice. The auditor found only one bidder for this item (Louisiana Machinery Co. LLC). It does appear that this purchase was advertised for bids.
- ✚ Purchasing states that this purchase is on hold and has not been received.
- ✚ Resolution No. 21-128 provides authorization.
- ✚ The contract between the Parish and Louisiana Machinery Co. LLC does not appear to have been executed by the Parish. Louisiana Machinery Co. LLC accepted the Contract on 6/07/2021, but it was not sign by the Parish President.
- ✚ Purchase Order No. 2021-P0001552, dated 06/01/2021.
- ✚ The vendor selection scoring worksheet should be in the bid file.

Empire Floodgate

No queries noted.

Empire Shipyard

The auditor noted these management recommendations for Empire Shipyard.

Recommendations:

- Replacement of the 14” automatic pump foundation, screen box and suction basin.
- Removal of sediment from 18” hydraulically actuated vertical pump suction basin and replacement of suction basin sheet piles.
- Cleaning and slope-paving of right-of-way ditches along Rosemarie Drive and intake ditch to 14” automatic pump.
- Replacement of steel culverts along Rosemarie Drive ROW with plastic culverts.

The auditor could not tell from the Empire Shipyards documentation if these management recommendations were completed.

Employee Folders

No queries noted.

Equipment Engines and Pumps

No queries noted.

Evaluations

Employee evaluations were in memo format instead of the civil service performance appraisal worksheets.

Dailey Description Logs, Weekly Update Forms, Operations Logs and the Weekly Station Checklists

These control documents were in place but is not being used.

Funds

Noted in Section V. Audit Information and Analysis. **Table # 4**

Fuel

Noted in Section V. Audit Information and Analysis. **Table # 4**

Gainard Woods

No queries noted.

Good News PS

No queries noted.

Hayes

Make sure that all pump replacements have been properly bid in accordance with Parish policy, Louisiana Bid Law, Best Practice, and the Louisiana Procurement Code. The vendor selection scoring worksheet should be in the vendor file.

Herbicide Report

Based upon the documents, it appears that the last weekly Herbicide Report was performed in 2009.

Army Corp of Engineers

The Semi-Annual/Post Storm Event/Distress Report dated April 2022. This report noted some issues, and corrective action was reported to management for correction or monitoring. Another report was made in October 2022.

Hurricane Procedures Revised 2022

Hurricane Procedures are in place but should show an approval from the Parish President and Council.

Weekly Updates

Weekly monitoring and Flood Control Updates. It was noted that some of the Weekly Updates were dated March 23, 2022 and don't appear to change much.

Inventory

The asset inventory for the Flood Control Department was performed on February 16, 2023.

Magnolia

No queries noted.

Management Procedures

The auditor reviewed the Flood Control Department Manpower Organization Flowchart and the Flood Control Departments State Bid Vendors. The auditor recommends that all Policies and Procedure be approved by the Parish President and the Council.

Oakville and Hero Canal

There does appear to be a good deal of monitoring of Oakville and Hero Canal. The auditor noted that the Allied Crane 5-4-22 Inspection was approved. The follow-up inspection was not signed. The Hero Canal 5-6-22 Dive Inspection Dailey Log was completed and approved. The Hero and Oakville Pumping Station April Report was dated March 22, 2023, this date appears to be incorrect, and did not have a review signature. The auditor recommends that all monitoring reports have a management review indicated by a managers signature.

Ollie

The Ollie pump repair documents and notes need more information such as dates, management review signatures. A failure pump analysis was performed, but there was no date on the report. Grant to Convert Drainage Pumps at Ollie Pump Station from Diesel Direct Drive to Electric Motor Direct drive but there was no date on the form.

Point a la Hache

Wear and Tear on pumping stations should be replaced as soon as possible such as the Door Replacement at Pointe a la Hache Pump Station. Repairs costs should be competitively bid in accordance with Parish Policy and Louisiana Regulations. The vender selection scoring worksheet should be in the file.

Pointe Celeste

There appears to be a good deal of monition at the Pointe Celeste Pumping Station such as ALFRED CONHAGEN, INC. of LOUISIANA reviewed Pump # 3 – Point Celeste and noted the following: There does not seem to be a problem with the pump at Pointe Celeste, though there are some issues that need to be addressed: • Coupling bolts need to be replaced with actual coupling bolts • The drive shaft needs to be inspected; the spine looks suspicious like it started to twist a bit

• The dresser coupling needs to be installed and bolted properly • The gearbox is showing high vibrations. At the least it should be pulled, cleaned up, and new oil added Pictures and vibration reports attached. Location of vibrations are as follows: 1 – Engine OB, 2 – Engine IB, 3 – Gearbox, input 4 – Gearbox output, 5 – Upper end of pump column, 6 – Lower end of pump column.

Pump Operating Procedures

There are operating procedures in place for the Pumping Stations. The auditor would recommend that the procedures be put into a formal standard operating procedures manual and approved by the Parish President and the Council.

Pump Station Report Consolidated

This report appears to have been made during the 3rd Quarter of 2022. The report noted the Overall Conditions with additional status comments.

Scarsdale

The review noted that Flood Control Department has progress project meetings with contractors. Pumping Station issues are being documented. I would suggest documenting the resolution of these issues.

Sunrise

Note to File:

No. 1 Waukesha possible burnt valve on #4 cylinder

Leaking injector pump fittings

I would suggest that the note has more detailed information such as date, recommendation, resolution and management review and approval.

Timesheets

The Timesheets, Leave, and Overtime forms were not signed by the employee and supervisor. However, payroll would only make payment if the proper signatures were on the Timesheets. .

Work Orders

Several of the work orders reviewed did not show the issue and action taken.

Wilkinson Canal

Monitoring of the Wilkinson Canal - The Job Report No 24536 showed the description of the pump # 3 and # 2 issues, purchase order #, and recommendation. The Job Report was not signed by the Superintendent but stated that the signature is on file.

Wilkinson Pump Station - Current Status (as of Tuesday, July 27, 2021)

No. 1 pump: fully operational

No. 2 pump: emergency use only (pump bearings problems, USACE repair contract)

No. 3 pump: emergency use only (pump bearings problems, USACE repair contract)

No. 4 pump: fully operational.

VI. Professional Standards

The audit was conducted in accordance with the Institute of Internal Auditor's Standards for the Professional Practice of Internal Auditing, (the Red Book).

Attachment

DATE(S) OF FOLLOW-UP INSPECTIONS: _____

REPORT AND RECOMMENDATION OF PARISH INSPECTOR ON FOLLOW-UP INSPECTIONS:

_____ FOLLO
W-UP PHOTOGRAPHS ATTACHED? YES NO IF YES, # OF PHOTOGRAPHS? _____

- FORWARD COPIES TO THE FOLLOWING:**
PARISH PRESIDENT'S OFFICE –
DIRECTOR –Mr. Scott Rousselle
HEALTH –
LEGAL –
ENGINEERING –
PERMITS –
BUILDINGS –
MAINTENANCE –
SIGN DEPT. –
SUPERVISOR –
INDIVIDUAL REQUESTING ASSISTANCE –

<p>FOR LEGAL DEPARTMENT USE ONLY:</p> <p>LEGAL FILE NO. _____</p> <p>DATE OF CERTIFIED NOTICE TO OWNER(S): _____</p> <p>DATE OF NOTICE RETURNED OR RECEIVED: _____</p> <p>DATE OF HEARING: _____</p> <p>DATE OF CONDEMNATION ORDER: _____</p> <p>ABATEMENT DATE: _____</p> <p>DATE BILL RECEIVED: _____ DATE BILL PAID _____</p> <p>DATE OWNER SENT INVOICE: _____</p> <p>DATE OWNER PAID INVOICE: _____</p> <p>DATE LIEN PLACED: _____</p>
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