

OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH



PUBLIC AUDIT REPORT

JEFFERSON PARISH COUNCIL DISTRICT
IMPROVEMENT/ASSISTANCE FUNDS

2019 – 0004

ISSUED 2/15/2022



**OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH**

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



Date: 02/15/2022

To: The Citizens of Jefferson Parish

From: David McClintock, Inspector General

Re: Audit Report #2019-0004 – Jefferson Parish Council District Improvement/Assistance Funds (“CDIA”)

The Jefferson Parish Office of Inspector General (“JPOIG”) performed an audit to determine if public funds were being expended properly through assessing risks and controls over three key areas: (1) governance, (2) financial operations, and (3) detailed expenditure testing of transactions. The planned audit was part of the JPOIG’s 2019 Audit Plan.

The results of the audit determined that CDIA funds were not consistently expended in accordance with restrictions based upon the governing ordinance. The questioned costs are a result of gaps in internal processes that allow disbursements to be made without adequate documentation to substantiate the expenditure of CDIA funds.

The five (5) findings with associated recommendations are enumerated in “Attachment A” and include specific elements directed to the Parish Council. The audit report also contains one (1) observation. The JPOIG received a written response from the Parish Council Chairman on 02/08/2022 which indicates acceptance of all recommendations and includes corrective action aimed towards clarity of the ordinance language, designation of a contract administrator for CDIA funds, and the establishment of increased oversight and documentation requirements.

The following table summarizes the responses received:

Responses		
Obs/Rec	Topic	Parish Council
Obs	Instances of Contractual Noncompliance	N/A
Rec #1	Lack of Adequate Contract Administration	Accepted
Rec #2	Lack of Ordinance Regarding Intergovernmental Agreements	Accepted
Rec #3	Unclear Ordinance Language – Advances and Supporting Documentation	Accepted
Rec #4	Unallowable Expenditures of CDIA Funds	Accepted
Rec #5	Questioned Costs due to Lack of Sufficient Supporting Documentation	Accepted

Please see Attachment I for the Parish Council’s full written response.

The JPOIG received a written response from the Lafitte Area Independent Levee District on 12/02/2021, consisting of submitted supporting documentation for the expenditure of CDIA funds they had received. We appreciate the positive follow through and recognize that had the Parish possessed the documentation submitted, it would have been considered sufficient.

The JPOIG would like to thank the management and staff of the Parish Council and the Administration for their assistance and cooperation throughout this audit.

Sincerely,



David McClintock
Inspector General

**JEFFERSON PARISH COUNCIL DISTRICT
IMPROVEMENT/ASSISTANCE FUNDS
2019-0004**

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OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. McCLINTOCK
INSPECTOR GENERAL



EXECUTIVE SUMMARY

The Jefferson Parish Office of Inspector General (“JPOIG”) has completed a report on Jefferson Parish Council District Improvement/Assistance (“CDIA”) Funds. This engagement was a 2019 planned audit.

Objectives

The JPOIG audit objectives were to:

- Assess and evaluate the process for approving and expending CDIA funds;
- Determine if the Council expended the funds in accordance with the Jefferson Parish Code of Ordinances (“JPCO”) § 2-886;
- Determine if the entity receiving public funds expended the funds in accordance with their contract; and
- Evaluate the Parish’s internal controls for assuring that entities receiving public funds are expended in accordance with their contract.

Results

The JPOIG reviewed a sample of Jefferson Parish Council’s CDIA expenditures and found 6 transactions in the amount of \$221,520 determined to be unallowable, and 17 transactions with questioned costs in the amount of \$391,403 for lack of sufficient supporting documentation. The total unallowable and questioned costs combined are \$612,923. These facts are overlaid with a lack of adequate contract administration to ensure that the expenditure of CDIA funds comply with the JPCO and the contract itself. Further, the JPCO does not establish structure for intergovernmental agreements (“IGA”) nor does it adequately define criteria for cooperative endeavor agreements (“CEA”).

Recommendations

The JPOIG issued five (5) findings:

1. Lack of Adequate Contract Administration;
2. Lack of Ordinance Regarding Intergovernmental Agreements;
3. Unclear Ordinance Language – Advances and Supporting Documentation;
4. Unallowable Expenditures of CDIA Funds; and
5. Questioned Costs due to Lack of Sufficient Supporting Documentation.

Findings 1 , 2, and 3 address the insufficient administration of contracts using CDIA funds and related ordinances. Findings 4 and 5 address unallowable and questioned costs regarding CDIA fund expenditures.

The JPOIG findings and recommendations follow the report and are found in *Attachment A*.



**OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH**

DAVID N. McCLINTOCK
INSPECTOR GENERAL



Date of Report: 02/15/2022	PUBLIC AUDIT REPORT	Case: 2019-0004
Period of Audit: 01/01/2015 – 12/31/2018	Report By: JPOIG Staff	Status: Public
<u>Subject of Audit</u> Jefferson Parish Council District Improvement/Assistance Funds		

INTRODUCTION

Pursuant to JPCO §2-155.10(11)(a), the Jefferson Parish Office of Inspector General (“JPOIG”) initiated a planned audit of Jefferson Parish Council District Improvement/Assistance (“CDIA”) Funds to determine if the funds were being expended properly. The planned audit was part of the JPOIG’s 2019 Audit Plan.

OBJECTIVES

The audit objectives were as follows:

1. Assess and evaluate the process for approving and expending CDIA funds;
2. Determine if the Council expended the funds in accordance with the Jefferson Parish Code of Ordinances (“JPCO”) §2-886 and §2-925.1;¹
3. Determine if the entity receiving public funds expended the funds in accordance with their contract; and
4. Evaluate the Parish’s internal controls over the expenditure of the funds under review.

SCOPE AND METHODOLOGY

Scope

The JPOIG selected a two-year audit period, fiscal years 2017 and 2018, for all CDIA funds, except the Health Premium Return Fund and the BP Settlement Fund.² The JPOIG quantified and validated, but did not analyze internal transfers, choosing to focus on external expenditures. The JPOIG selected a four-year audit period for the BP Settlement Fund, which includes all expenditures since the fund’s inception in 2015 through fiscal year 2018.

Methodology

The JPOIG developed and followed an audit program to assess risks and controls over three key areas:

¹ Attachment B, JPCO §2-886 and JPCO §2-925.1.

² Health Premium Return Funds were found to be immaterial.

1. **Governance:** This area includes a review and analysis of the Parish’s operational processes used to disburse CDIA funds, including a review of the governing ordinances, conditions, and restrictions for each fund.
2. **Financial Operations:** This area includes a review and analysis of the Finance Department’s role in the disbursement of the CDIA funds, and a review of existing internal controls for sufficiency, efficiency, and effectiveness.
3. **Detailed Expenditure Testing:** A sample was judgmentally selected from all expenditures from each of the funds included in the audit scope. Testing of was performed to determine compliance with applicable law and the adequacy of supporting documentation.

Standards

The JPOIG conducted its audit in accordance with the International Professional Practices Framework (“IPPF”), promulgated by the Institute of Internal Auditors (“IIA”). These standards require that we plan and perform the audit to obtain sufficient appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

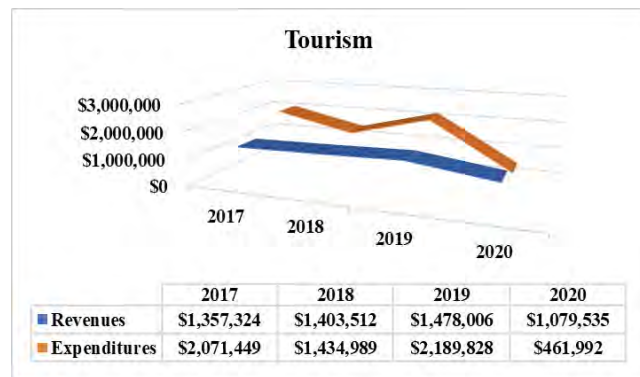
Acronyms

The following acronyms are used:

JPOIG	Jefferson Parish Office of Inspector General	Parish	Jefferson Parish
CDIA	Council District Improvement/Assistance	JPCO	Jefferson Parish Code of Ordinances
CD	Council District	IGA	Intergovernmental Agreement
CEA	Cooperative Endeavor Agreement	CAPP	Contract Administration Policies and Procedures

BACKGROUND

The Parish receives finds from a variety of sources, some of which contain restrictions on expenditures and/or the Parish itself establishes restrictions on the funds. The Parish Council District Improvement/Assistance funds (“CDIA”) are central to the report and fall into this restricted category.



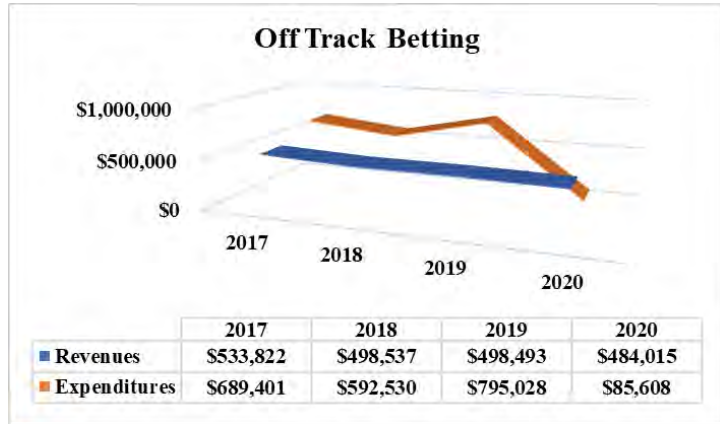
Source of Funds

Tourism (East Bank and West Bank)

Hotels/motels charge an occupancy tax to their customers. The hotel/motel taxes are collected by the Jefferson Parish Sheriff’s Office on a monthly basis. The Sheriff’s Office then submits a summary statement along with a check to Jefferson Parish. According to the Parish’s budget, funds are allocated among the West and East bank council districts based on the unincorporated population.³

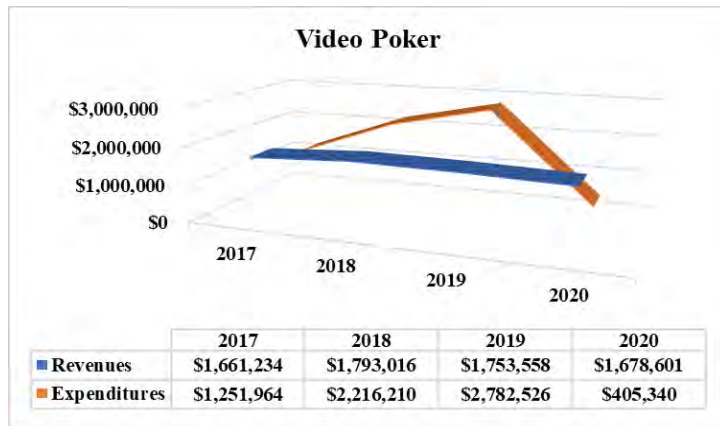
Off-Track Betting

The parish receives half of the funds derived from licensing proceeds of off-track betting facilities.⁴ The tax is distributed directly from the off-track betting facilities to Jefferson Parish on a monthly basis. According to the Parish’s budget, funds are allocated among council districts based on the unincorporated population.⁵



Video Poker

Video Poker revenue is collected by the State of Louisiana from video poker machines and then distributed to local jurisdictions once a certain dollar threshold has been met. According to the Parish’s budget, revenue from video poker machines located in the unincorporated areas of the Parish are allocated to the five CDs based on their unincorporated population.⁶



³ JPCO §35-200-202 passed pursuant to La. R.S. 47:338.201.

For the East bank, the funds are distributed as follows: CD 2 at 24.82%; CD 3 at 2.64%; CD 4 at 18.97%; and CD 5 at 53.57%. For the West bank, funds are distributed as follows: CD 1 at 43.47%; CD 2 at 14.32%; and CD 3 at 42.21%.

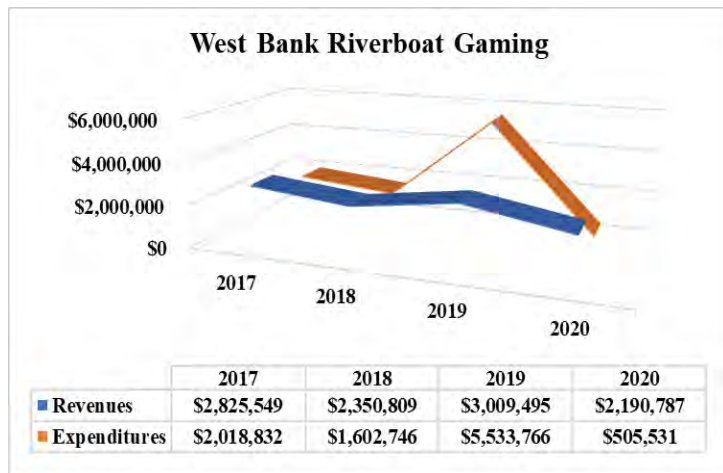
⁴ La.R.S. 4:218(B).

⁵ The funds are distributed as follows: West bank revenues are allocated to the three CDs on the West bank as follows: CD 1 at 43.47%; CD 2 at 14.32%; and CD 3 at 42.21%. East bank revenues are first distributed to retire bonds issued for the purchase of the LaSalle Tract. Excess off-track betting funds are then distributed to four East bank CDs as follows: CD 2 at 24.82%; CD 3 at 2.64%; CD 4 at 18.97%; and CD 5 at 53.57%.

⁶ La.R.S. 27:437. The funds are distributed as follows: CD 1 at 21.17%; CD 2 at 19.71%; CD 3 at 21.91%; CD 4 at 9.73%; and CD 5 at 27.48%.

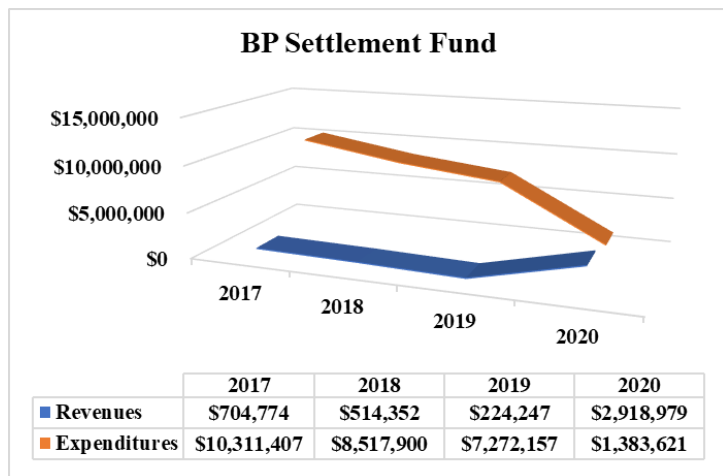
West Bank Riverboat Gaming

The riverboat company, “Boomtown Belle,” submits day-by-day reports of revenues to Jefferson Parish. Pursuant to state law, the Parish receives 6% of the net gaming proceeds from the riverboat, payable twice per month. The funds are then allocated to each of the three Jefferson Parish West bank CDs, as well as, to each West bank municipality. The funds allocated to the Jefferson Parish West bank CDs are held in the applicable CDIA fund. West bank Riverboat Gaming Funds are restricted and may only be spent in the unincorporated area of the West bank.⁷



BP Settlement Fund

The Parish received a \$53.1 Million-dollar settlement for the Deepwater Horizon Oil Spill. The settlement was reduced by \$11,767,423.95 for attorney fees and costs. The remaining \$41,352,127.20 was received by Jefferson Parish. Of that amount, \$35,031,277.25 was set aside for council district projects. The JPCO §2-886 specifies the distribution of the \$35 million dollars to each of the CDs, and for flood control and coastal erosion issues in CD 1 and CD 3.⁸



Expenditure of Funds

The Jefferson Parish Code of Ordinance (“JPCO”) §2-886

The JPCO §2-886 sets forth the legal authority for the expenditure of CDIA funds that are derived from specific unrestricted revenue sources. Further, the ordinance establishes specific parameters for expenditure of CDIA funds, as well as, detailed restrictions by funding source. Not all CDIA funds contain the same legal restrictions. For example, the ordinance sets apart the BP Settlement Fund with its own specific set of restrictions and excludes CDIA Tourism and Riverboat Gaming Funds, which are governed by state law.⁹ The JPOIG tested these transactions based upon the applicable requirements.

⁷ JPCO §35-300, passed pursuant to La. R.S. 27:93.

⁸ Attachment B, JPCO §2-886.

⁹ The Parish Council passed Ordinance 25960 to amend the JPCO §2-886 on 03/11/2020.⁹ The amendment was not contextual in nature nor did the amendment affect the audit testing. Since the audit period involves fiscal years 2015 through 2018, the JPOIG referred to the previous version of the ordinance, as it was in effect during the audit period.

The Jefferson Parish Code of Ordinance (“JPCO”) §2-925.1

The JPCO §2-925.1 sets forth the legal structure of certain Parish contracts and the payments to non-governmental organizations in exchange for services. Non-governmental organizations can be private entities, non-profit associations, religious associations, etc. Contracts with these entities are commonly entered into as a cooperative endeavor agreement (“CEA”).

According to the JPCO §2-925.1, CEAs are to have a detailed and specific public purpose sought to be achieved through the services provided by the non-governmental organization. Additionally, payments made to the non-governmental organization are to be without increase or mark-up.¹⁰ By doing so, the ordinance ensures that the expenditure of funds paid to non-governmental organizations are not considered an alienation/gratuitous donation of funds.¹¹

Intergovernmental Agreement

The Parish also expends CDIA funds through Intergovernmental Agreements (“IGA”), which are contracts between the Parish and another governmental entity. There is no corresponding ordinance addressing IGAs.

DATA ANALYSIS

The Jefferson Parish Council is the legislative body of the Parish. There are seven councilmembers. Five councilmembers represent geographic districts 1 through 5, and two councilmembers serve the Parish “at-large.”

One of the Council’s roles is to authorize the expenditure of Parish funds, including CDIA funds. Expenditures are authorized through resolutions specifying the recipient, the maximum allocation amount, the fund account source, the purpose, and the funding vehicle (i.e. contract, cooperative endeavor, intergovernmental agreement, etc.). Some fund allocations may be moved through internal transfers.

This audit focuses on the expenditure of CDIA funds, the legal authority controlling those expenditures, and the Parish’s internal controls over these transactions. While CDIA expenditures are, by their very nature, made at the request of a specific council member, the purpose of the audit is to assess compliance with applicable law, adequacy of disbursement controls, and the resulting ability of the Parish to demonstrate proper expenditure through supporting documentation. The JPOIG does not consider or assess the purpose of the expenditure.

The audit testing and analysis includes the following areas of review:

- A. Contract Types and Governing Ordinances;
- B. Parish IGA and CEA Payment Process;
- C. Detailed Sample of Transactions;
- D. Testing Exceptions – Summary Table;
- E. Testing Exceptions – Unallowable Costs; and

¹⁰ Attachment B, JPCO § 2-925.1.

¹¹ La. Constitution of 1974 Article VII, Section 14, *Donation, Loan or Pledge of Public Credit*, which provides that, except as otherwise provided, the funds of any political subdivision shall not be loaned, pledged or donated to or for any person, association, or corporation, public or private.

F. Testing Exceptions – Questioned Costs.

A. Contract Types and Governing Ordinances

The Parish receives CDIA funds via 5 different revenue streams, each previously noted above. In most cases these funds are subject to spending restrictions. These restrictions are set forth through a combination of state laws and local ordinances.

The department responsible for the approval of CDIA fund expenditures is the Parish’s Finance Department. The Finance Department processes CDIA fund expenditures through AS400, the Parish’s financial management system, as either internal fund transfers or external expenditures to third parties.

This audit focuses on external CDIA fund expenditures. These direct expenditures are processed under the terms of either a Cooperative Endeavor Agreement (“CEA”) or an Intergovernmental Agreement (“IGA”). There are both similarities, and some notable differences, in the foundational policy, procedure, and law for the expenditure of these funds.

Each external CDIA expenditure is subject, in part, to a two-part assessment.

1. Are the Funds Subject to Restriction?

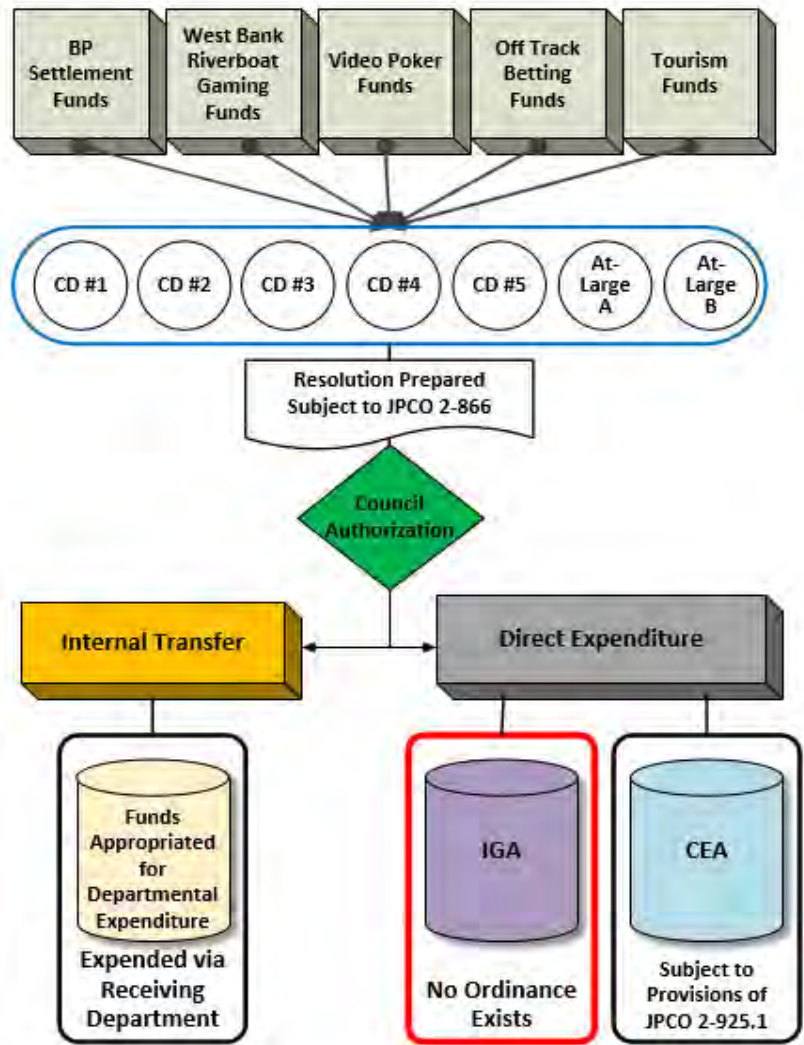
Some funding sources are restricted by state or local law to use within a specific geographical area and/or for specific purposes. The JPCO §2-886 sets forth and identifies the legal authority for the expenditure of CDIA funds.

2. What Support is Required for Funds to be Expensed?

- CEAs are subject to the JPCO §2-925.1, which contains requirements for proof of payment and/or other supporting documentation prior to payment being processed by the Department of Finance.
- IGAs are not subject to any ordinance. Thus, the Department of Finance lacks the level of clarity afforded to the processing of CEAs. Further, there are several variants of IGAs, each with a different payment criteria.

The Parish’s system for processing the expenditure of CDIA funds is set forth in the flow chart below. CDIA funds are received from different sources, or revenue streams; and are deposited into a specific CDIA account associated with the receiving Council District. The funds reside in that account until such time as a decision is made to move the funds to another Parish account, referred to as an “internal transfer,” or to authorize the expenditure to a non-parish entity, referred to as a “direct expenditure.” The Parish Council approves, by vote during a public meeting, all internal transfers and direct expenditures.

Figure 1 – JPCO and CDIA Contracts



The practical effect is that CEA’s and IGA’s are processed differently when considering supporting documentation, deliverables, and payment terms for CDIA expenditures:

- a. Cooperative Endeavor Agreements (“CEAs”)

CEAs are Parish contracts with private entities for the performance of specific services. The JPCO §2-925.1 contains provisions applicable to CEAs for their contract structure and payment terms.
- b. Intergovernmental Agreements (“IGAs”)

IGAs are used for expenditures made with other governmental entities, such as municipalities and special districts. However, the JPCO does not contain an ordinance providing any guidance for an IGA’s contract structure and payment terms. A review of the sample IGA contracts identified three general types terms of payment:

 - 1. Non-Reimbursement IGA – Under the terms of this type of IGA, the contract does not mention that funding is on a reimbursement basis. As a result, the funding is forwarded to that governmental entity upon request and no supporting documentation

for the expenditures is required to be submitted back to the Parish. See Figure 1 and Attachment D, Section 1. Deliverables/Services.

2. Reimbursement IGA – Under the terms of this type of IGA, the Parish reimburses the recipient entity after the receipt of supporting documentation demonstrating that non-Parish funds were expended for the agreed upon purpose. In some cases, Parish funds may be advanced based upon a quote or invoice demonstrating the purpose for which the funds will be expended. See Figure 1 and Attachment E, Section 1.2.
3. Reimbursement IGA, citing JPCO §2-925.1 – Under the terms of this IGA, the Parish agrees to provide funding to a governmental entity on a reimbursement basis according to the JPCO §2-925.1 (“the CEA ordinance”). The JPOIG recognizes that the referencing of the CEA ordinance within an IGA appears to provide processing structure; but also, that it creates a conundrum regarding applicability.

In this case, the JPOIG has observed that the Finance Department sometimes handles this circumstance as if it is not on a reimbursement basis, since the terms of payment cite an ordinance addressing CEAs, and not IGAs. Thus, the cross-citation may result in a control gap, rather than established effective controls over the expenditures. See Figure 1 and Attachment F, Section 2.0 Payment.

A specific ordinance establishing the criteria for processing payments under an IGA could resolve any confusion and strengthen the enforcement of the IGA’s terms.

B. Parish IGA and CEA Payment Process

Once the Parish Council passes a resolution to authorize a contract, there are four additional steps necessary prior to Finance processing the expenditure.

1. The Finance Department sets up the contract in the AS400 financial management system, including, but not limited to, the vendor name, contract number, funding account number, and amount.
2. The external entity or the council district staff submits a request for payment to the Finance Department, along with supporting documentation if needed. The request and documents (invoice, quote, contract for services) are typically sent via email, but may be received directly from a council district’s office or from the receiving organization. See Attachment G for request for payment.
3. The Purchasing Department creates and approves a purchase order to authorize the payment to the external entity. The Finance Department staff approves the purchase order and enters a receipt of goods authorization for the payment.
4. The Accounting Department receives the approved request for payment and the approved receiving document, and completes an electronic payment directly to the entity’s bank account. Payment requests in excess of \$25,000 require the Accounting Director’s approval.

The JPOIG reviewed expense data from the Parish’s financial system, AS400, general ledger entries and accounts payable transactions. This method ensures inclusion of the entire population of discretionary transactions for the multi-year time period audited. These

transactions total \$36,633,859. See Table 1. The table is inclusive of all council district transactions. The JPOIG judgmentally selected a sample of transactions.

Years	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018	2015-2018	
	EB Tourism	WB Tourism	OTB	Video Poker	WB Riverboat Gaming	BP Settlement	Totals by District
CD 1	\$0	\$272,489	\$133,124	\$873,049	\$1,527,656	\$12,233,491	\$15,039,809
CD 2	\$810,584	\$104,131	\$206,480	\$605,938	\$874,711	\$3,672,751	\$6,274,595
CD 3	\$158,098	\$215,440	\$62,591	\$244,549	\$1,219,211	\$3,190,489	\$5,090,378
CD 4	\$489,019	\$0	\$60,452	\$412,350	\$0	\$5,659,009	\$6,620,830
CD 5	\$1,456,677	\$0	\$819,284	\$1,332,287	\$0	\$0	\$3,608,247
Total	\$2,914,378	\$592,060	\$1,281,931	\$3,468,173	\$3,621,578	\$24,755,740	\$36,633,859

C. Detailed Sample of Transactions

1. Internal Transfers

The total sample contained 140 CDIA fund transactions in the amount of \$14,311,542. Internal transfers comprised \$11,003,634 or 77% of the sample’s dollar amount. Internal transfers are funds that are transferred to another account for eventual expenditure. Internal transfers are not indications of money expended. The JPOIG validated the internal transfers by tracing the CDIA funds to their designated accounts. After validating the transfers, the JPOIG excluded the internal transfers from further testing and scoped the audit towards CEAs and IGAs.

2. BP Settlement Funds (Calendar Years 2015 – 2018)

Of the \$24.7 million BP Settlement funds expended in Table 1, the JPOIG judgmentally selected certain expenditures resulting in an adequate representation across council districts while factoring in each council district’s total

	IGA	CEA	Total Sample \$ Amount	% of \$ Amount
CD 1	4	0	\$1,031,599	75%
CD 2	1	0	\$100,000	7%
CD 3	0	5	\$100,000	7%
CD 4	1	0	\$146,365	11%
CD 5	0	0	\$0	0%
Total	6	5	\$1,377,964	100%

expenditures. Examples of those expenditures include emergency levee repairs in Grand Isle, Christmas parades in Marrero, and law enforcement equipment. See Table 2.

3. The Remaining CDIA Funds (Calendar Years 2017 – 2018)

The JPOIG selected expenditures based on dollar threshold limits for each of these funds to result in an adequate representation of expenditures to community organizations, municipalities, and other vendors.¹⁴ See Table 3.

	IGA	CEA	Total Sample \$ Amount	% of \$ Amount
CD 1	11	13	\$842,926	44%
CD 2	8	8	\$799,219	41%
CD 3	3	13	\$287,799	15%
CD 4	0	0	\$0	0%
CD 5	0	0	\$0	0%
Total	22	34	\$1,929,944	100%

¹² Of the 73 internal transfers, the BP Settlement sample contained 7 of the transfers.

¹³ Of the 73 internal transfers, 66 internal transfers were a part of the sample for these funds.

¹⁴ Neither sample includes indirect costs transactions.

The sample population, Tables 2 & 3, reflect direct expenditures totaling \$3,307,908, which represents 23% of the total sample population and 67 individual transactions. Expenditures made through IGAs totaled \$2,402,925, and expenditures made through CEAs totaled \$904,983.

The JPOIG further analyzed the IGA subset of transactions, totaling \$2,402,925, and noted that of the \$2.4 million tested, an excess of \$1.4 million was expended based upon reimbursement-based IGAs. Below is a summarization of the reimbursement-based IGAs tested presented by the council district funding the transaction. See Table 4.

Table 4 Summary of IGA Types				
	Reimbursable Transactions	Reimbursement Basis	Reimbursement Basis citing JPCO § 2-925.1	Amount
CD 1	7	\$1,031,599	\$77,384	\$1,108,983
CD 2	5	\$185,712	\$168,527	\$354,239
CD 3	0	\$0	\$0	\$0
CD 4	0	\$0	\$0	\$0
CD 5	0	\$0	\$0	\$0
Total	12	\$1,217,311	\$245,911	\$1,463,222

D. Testing Exceptions - Summary Table

The JPOIG tested the 67 CEA/IGA expenditures using CDIA funds to ensure the expenditures were allowable and adequately supported with an invoice and proof of payment. The JPOIG found that:

- of the 67 transactions tested, 6 transactions valued at \$221,520 were unallowable pursuant to JPCO §2-886 and applicable state law.
- of the remaining 61 transactions tested, 17 transactions valued at \$391,403 are questioned due to insufficient supporting documentation.

The total amount of all exceptions is **\$612,923**.¹⁵ See Table 5.

Table 5 Summary of CDIA Fund Exceptions		
# Transactions	Exception Type	Amount
6	Unallowable	\$221,520
17	Questioned Costs	\$391,403
23	Total	\$612,923

E. Testing Exceptions - Unallowable Costs

Unallowable costs represent the expenditure of restricted funds for a purpose that is not permissible. The funding source is established in the CEA prior to approval by the Parish Council. While the process of selecting and vetting a permissible funding source varies, the Finance Department must determine that the sources of funds do not have restrictions prohibiting the expenditure before expending the funds.

¹⁵ Attachment C, Detailed CDIA Fund Exceptions.

All of the unallowable expenditures were for CEAs, which are subject to the provisions of JPCO §2-886. See Table 6.

	BP	EB Tourism	WB Tourism	OFT Betting	Video Poker	WB Riverboat	Total
CD 1	\$0	\$0	\$0	\$0	\$219,400	\$0	\$219,400
CD 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CD 3	\$0	\$0	\$0	\$2,120	\$0	\$0	\$2,120
CD 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CD 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$2,120	\$219,400	\$0	\$221,520

The JPCO §2-886 sets forth the legal authority for the expenditure of CDIA funds by establishing specific parameters for expenditure, as well as, detailing restrictions by funding source. Not all CDIA funds contain the same legal restrictions. For all amounts tested, the JPOIG reviewed the supporting documentation provided by the entity receiving the funds to ensure the expenditures were for an allowable purpose.

The JPOIG determined that 6 of the 67 transactions were unallowable. The unallowable transactions involved Off-Track Betting Funds and Video Poker Funds as follows:

1. Off-Track Betting Funds - JPCO §2-886

Council District 3, Mark Spears, expended \$2,120 of Off-Track Betting Funds for a CEA with the Friends of Rivertown to fund the promotion and other costs associated with the 2018 “Freedom Fest At The Lake”.

The CEA authorized a maximum of \$50,000 be paid to Friends of Rivertown on a reimbursement basis. Within the expenditures, the JPOIG identified \$2,120 of Off-Track Betting Funds expended that are subject to the provisions of JPCO §2-886.¹⁶ The following permissive language was potentially applicable:

Sec. 2-886. - Council district improvement/assistance funds.

...

(b) *Council district improvement/assistance funds* shall be used as follows:

- (1) Sewerage, drainage, and road improvement purposes;
- (2) Operating expenditures for supplemental staffing of recreational facilities;**
- (3) Operating expenditures for security personnel for recreational facilities;**
- (4) Capital expenditures for recreational purposes;
- (5) Operating expenditures for criminal justice, fire, and police;
- (6) Capital expenditures criminal justice, fire, and police;
- (7) Operating expenditures for senior centers;
- (8) Capital expenditures for senior centers;
- (9) For municipalities within Jefferson Parish, to be used for any lawful governmental purpose. (emphasis added)

¹⁶ Attachment B, JPCO §2-886.

Since these expenses are for operational expenditures that are not contained within a recreational facility, the JPOIG determined that the \$2,120 expended of Off-Track Betting Funds to be unallowable.

2. Video Poker Funds - JPCO §2-886

Council District 1, Ricky Templet, expended a total of \$219,400 of Video Poker Funds over five separate transactions under a CEA with Gretna Economic Development for funding to increase tourism in the City of Gretna and Jefferson Parish.

Video Poker Funds are also to be expended according to the allowable categories defined in JPCO §2-886.¹⁷ Upon reviewing the supporting documentation, the \$219,400 were expended by Gretna Economic Development for the purposes of hiring bands for the Gretna Heritage Festival. As stated above, operational expenses for festivals not contained within a recreational facility are not allowable. Since these expenses are for operational expenditures that are not contained within a recreational facility, the JPOIG determined that the \$219,400 expended of Video Poker Funds to be unallowable.

F. Testing Exceptions - Questioned Costs

Questioned costs are expenditures that would be allowable if adequate supporting documentation for the expenditure was present. In order to expend CDIA funds to external parties, the Finance Department is placed in a situation that erodes the normal segregation of duties found in all other expenditure transactions. For CDIA funds, the Finance Department requests the expenditures, validates the receipt of “goods” and releases the fund for payment. This situation weakens the internal controls that are normally in place, where Finance is merely the processor of the transaction and the Parish Department, in this case each Council District, requests the expenditure, validates the receipt of “goods,” and approves the expenditure of funds from their line item budget.

The JPOIG requested the supporting documentation from the Department of Finance staff for both reimbursable and non-reimbursable contracts. The JPOIG reviewed the documents for invoices and proof of payments clearing the bank. Of the 67 transactions reviewed, 61 lacked sufficient supporting documentation to ensure that the CDIA funds paid to other entities was spent as authorized.¹⁸ Of the initial totaling \$3,307,908 sampled, the JPOIG initially questioned \$3,217,861 or 97% of dollars expended.

At the JPOIG’s request, the Finance Department sent follow-up emails requesting the missing supporting documentation to resolve the transactions. The Finance Department did receive some additional documentation; however, 47 transactions still remained unsupported after this first attempt. The JPOIG also requested supporting documentation directly from the top 10 external third parties who received majority of the funds from the 47 transactions. As a result of both

¹⁷ Attachment B, JPCO §2-886.

¹⁸ “Sufficient supporting documentation” for purposes of testing protocol was: (1) a copy of invoice(s) for services or products purchased; and (2) majority of proof of payment(s) for those invoices having cleared the bank, which could be through copies of the front and back of checks clearing a bank or copies of the bank statement showing that payment had cleared. If these two requirements were not fulfilled, the entire transaction’s amount was included in the questioned costs total.

Finance and the JPOIG’s efforts, a majority of the transactions were ultimately resolved with adequate supporting documentation.

Nevertheless, the remaining questioned costs were determined to be \$391,403 or 11.8% of funds expended for inadequate supporting documentation. The following transactions remained as questioned costs:

	Transactions	CEA	IGA	Amount
CD 1	5	\$20,000	\$70,000	\$90,000
CD 2	4	\$125,000	\$0	\$125,000
CD 3	8	\$116,403	\$60,000	\$176,403
CD 4	0	\$0	\$0	\$0
CD 5	0	\$0	\$0	\$0
Total	17	\$261,403	\$130,000	\$391,403

Council District 1, Ricky Templet

- \$10,000 of Riverboat Gaming Funds for a CEA to Krewe of Adonis to stage a 2017 carnival parade.
- \$10,000 of Riverboat Gaming Funds for a CEA to Krewe of Adonis to stage a 2018 carnival parade.
- \$20,000 of West Bank Tourism Funds for an IGA with the Town of Jean Lafitte to provide funding for use towards the promotion and advertising of the Jean Lafitte Museum.
- \$15,000 of Riverboat Gaming Funds for an IGA with the 24th Judicial District Public Defenders to provide funding for a Reentry Court and the Swift & Certain Probation Program.
- \$35,000 of Riverboat Gaming Funds for an IGA with Lafitte Area Independent Levee District to provide funding for the purchase of a four-wheel drive vehicle to inspect levee systems.

Council District 2, Paul Johnston

- \$25,000 of East Bank Tourism Funds for a CEA to Krewe of Centurions to stage a 2018 carnival parade.
- \$25,000 of East Bank Tourism Funds for a CEA to Friends of Rivertown to provide funds for costs associated with the 2018 “Freedom Fest At The Lake.”
- \$35,000 of East Bank Tourism Funds for a CEA to New Orleans Zephyrs Baseball Club, LLC to provide funds for electronic reader boards.
- \$40,000 of East Bank Tourism Funds for a CEA to Jefferson Beautification, Inc. for sculptures, garden benches, and landscaping near the Jefferson Parish Performing Arts Center; and for landscaping, planting, benches, statues and signage within CD 2.

Council District 3, Mark Spears

- \$40,000 of Riverboat Gaming Funds for an IGA to the District Attorney of Jefferson Parish to assist in funding the Truancy Assessment Service Center.

- \$20,000 of Video Poker Funds for an IGA to the 24th Judicial District Public Defenders to provide funding for a Reentry Court and the Swift & Certain Probation Program.
- \$22,880 of East Bank Tourism Funds and \$2,120 of Off-Track Betting Funds for a CEA to Friends of Rivertown to provide funds for costs associated with the 2018 “Freedom Fest At The Lake.”¹⁹
- \$15,015.79 of the Riverboat Gaming Funds for a CEA with the Martin Luther King, Jr. Task Force to conduct a luncheon for high school students and conduct the Martin Luther King Jr. Parade in Marrero on 01/15/2018.
- \$10,000 and \$24,507.12 of the Riverboat Gaming Funds for a CEA with the Martin Luther King, Jr. Task Force to conduct a luncheon for high school students and conduct the Martin Luther King Jr. Parade in Marrero on 01/21/2019.
- \$22,000 of the East Bank Tourism Funds for a CEA with the Fore!Kids Foundation to produce the 2016 Zurich Classic of New Orleans.
- \$22,000 of the West Bank Tourism Funds for a CEA with the Fore!Kids Foundation to produce the 2017 Zurich Classic of New Orleans.

Questioned Costs’ Analysis - JPCO §2-925.1

The JPCO §2-925.1 governs certain standards for CEAs with non-governmental organizations.²⁰ It establishes what contractual elements must be present in a CEA along with how payments can be made by the Parish to other entity. In regards to payments, the ordinance states:

- (b)(2) The total amount and schedule of any payments to be made. All payments made shall be without increase or mark-up. All payments shall be made based on the submission of one (1) of the following:
 - (i) Evidence of amounts actually incurred, supported by documentation to the reasonable satisfaction of the parish;
 - (ii.) Advance service invoices to the reasonable satisfaction of the parish. In the event of payment by the parish of advance service invoices, the non-governmental entity recipient shall provide parish affirmative proof of payment of the invoices within seven (7) days of receipt of funds from the parish;
 - (iii.) A detailed program budget, if the non-governmental entity is providing continuous service of over one (1) year as evidenced by the agreement...

Practices are not fully in compliance with the JPCO §2-925.1’s provisions regarding advance service invoices. For example, advance service invoices are sometimes submitted when an entity is trying to hire a vendor to provide services for an upcoming festival which must be done far in advance to ensure such talent can be found for the festival date. The process begins with the external entity entering into a contract with the selected service provider. In a number of instances, the selected service provide doesn’t cash the check until the date of the festival when the services are provided. The check may take more than a week to clear the bank after the festival. As a result, the requirement that an affirmative proof of payment be provided within 7

¹⁹ The \$2,120 transaction was included since it was part of three transactions in ACH 1115026 totaling \$50,000. However, due to its funding source, it’s considered an unallowable cost and is already part of the total unallowable costs table’s dollar amount.

²⁰ Attachment B, JPCO §2-925.1.

days of receipt of the CDIA funds does not reflect actual business practices. Thus, the Parish will make payments for advance service invoices, however, no follow-up is performed by the Parish to obtain the required supporting documentation within the 7-day period.

The JPOIG also noted that the JPCO §2-925.1(b)(2)(i) states that evidence (supporting documentation) of the amount actually incurred is to be supported by documentation to the *reasonable satisfaction of the Parish*. The phrase is also mentioned in JPCO §2-925.1(b)(2)(ii). “Reasonable satisfaction” is a subjective term open to different interpretations at different time periods by different people, which can result in inconsistent practices. Objective criteria for supporting documentation is better suited since it can clearly and specifically state what documents are required to receive reimbursement.

Parish’s Contract Administration Policy and Procedures (“CAPP”)

During the course of this audit, the Parish Administration has been engaged in an assessment of contract administration processes. On 01/21/2021, the Parish Administration issued the Contract Administration Policy and Procedures (“CAPP”) that incorporated and refined the contract work flow. The CAPP, among other elements, specifically requires the designation of a contract administrator who is responsible for the effective administration of the contract. The CAPP defines the position of Contract Administrator as follows:

[A] Parish departmental employee or other designee of the Jefferson Parish Council that is designated by his/her supervisor or supervising body as the person responsible for administering and monitoring contracts for that Parish department or Council Office (for Council initiated contracts). This person may be a director, an executive assistant to the director, an assistant director, an engineer, or other designated employee with a qualified job description to ensure the employee is not working out of class. It must be somebody in a position with unique knowledge about the workings of contractual relations for the department/office.

The definition noted above anticipates and incorporates the Council’s role in contract administration, including the instance of Council initiated contracts. Importantly, the CAPP is issued under the authority of the Parish President and is not binding on the Parish Council without specific action by the Council to adopt the policy.

CONCLUSION

The JPOIG determined that overall, the ordinances and current controls over public funds spent for the CDIA funds do not ensure adequate assurance of the proper expenditure. To be clear, the JPOIG’s assessment does not consider whether the purpose of the expenditure was a “good idea” or not. Rather, we based our analysis solely on the expenditure’s compliance with applicable law, adequacy of disbursement controls, and the resulting ability of the Parish to demonstrate proper expenditure through supporting documentation.

The questioned costs are a result of a disconnect between what appears to be required for disbursement, an invoice and proof of payment clearing the bank, and what was observed as required for disbursement. The Parish would benefit where controls are applicable to restrictions of each fund; are sufficiently detailed in the agreement or contract to permit enforcement; and are legally authorized by Parish Council or their designee. Possible corrective measures include:

1. A thorough review process ensuring the public purpose and deliverables in CEAs/IGAs using CDIA funds comply with the JPCO §2-886's allowable expenses.
2. Utilization of the existing Parish Contract Administration policy that provides for a designated contract administrator for Council Districts wishing to disburse CDIA funds. The policies and procedures currently require designation of a person or department responsible for contract administration and improve the Parish's internal control framework.
3. Address the lack of an ordinance setting out the standard terms and acceptable forms of payment for IGAs.
4. Establish more objective criteria in the JPCO §2-925.1 and update it to reflect current business practices.

The lack of sufficient ordinances, policies, and procedures addressing the administration and expenditures of the CDIA funds resulted in a combined amount of unallowable and questioned costs totaling \$612,923. See Table 8.

Table 8 CDIA Funds' Total Exceptions Amount							
	BP	EB Tourism	WB Tourism	OFT Betting	Video Poker	WB Riverboat	Total
CD 1	\$0	\$0	\$20,000	\$0	\$219,400	\$70,000	\$309,400
CD 2	\$0	\$125,000	\$0	\$0	\$0	\$0	\$125,000
CD 3	\$0	\$44,880	\$22,000	\$2,120	\$20,000	\$89,523	\$178,523
CD 4	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CD 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$169,880	\$42,000	\$2,120	\$239,400	\$159,523	\$612,923

The JPOIG has included 5 findings and recommendations that will serve to strengthen the operational controls over expenditures using the CDIA funds and assure compliance is adequately documented. See Attachment A.

OBSERVATION

The Parish uses ordinances and contract terms to dictate services and actions required by other entities for deliverables and to receive payment. These ordinances and provisions assist in safeguarding taxpayer dollars and assuring that payments to other entities are for valid expenses. Without effective ordinances and contract terms, public fund expenditures are at risk for fraud, waste, and abuse.

During the JPOIG's review of the ordinances, resolutions, and contracts for the 67 IGA/CEA expenditures, the JPOIG noted some instances of contractual noncompliance. These instances include:

- Payment in excess of the contract limitation of \$500; and
- A duplicate payment for an invoice in the amount of \$5,280.²¹

Additionally, in 18 instances, the reimbursement requests were made outside of the designated contract time limitations. The JPOIG is aware that the current administration has been engaged

²¹ These amounts were determined to be isolated instances, and therefore, they were intentionally excluded from discrete presentation in the summary of questioned costs.

in an assessment of contract administration processes. The JPOIG understands that in all instances a department employee is tasked with managing contracts and reviewing invoices prior to payment. This situation is not necessarily the case with the expenditure of CDIA funds. The role of Finance becomes that of a payment processor and contract administrator, which creates a lack of segregation of duties that negatively affects internal controls over these transactions. The simple reality is that Finance lacks the authority to direct the actions of a council district acting as a department.

Findings & Recommendations



FINDINGS AND OBSERVATIONS

An observation is the result of looking at a process or procedure being performed by others and is typically founded upon a specific time, or period, during which the observations takes place. A finding indicates a material or significant weakness in controls or compliance that was not detected or corrected by an entity in the normal course of performing its duties. Findings can be any one or the combination of the following: (1) significant deficiencies in internal controls; (2) fraud and illegal acts; (3) violations of contracts and grant agreements; (4) inefficiencies, (5) waste; or (6) abuse.

Finding #1: Lack of Adequate Contract Administration

Condition:

Per the Parish's policy regarding contract administration, each Parish contract names a Director, or Director's designee, as the designated contract administrator. Regarding the expenditure of CDIA funds by Parish Council, those contracts do not name a Parish Council District as the department to administer the contract. As a result, the responsibility falls on the Finance Department to make payments without adequate contract management.

Criteria:

Within Parish government, no criteria exist that is binding on the Parish Council. The Parish Administration's definition of a contract administrator in the Jefferson Parish Contract Administration Policy and Procedures acknowledges the Parish Council's role for contract management, yet is still not binding upon the Parish Council.

Cause:

Contracts utilizing CDIA funds do not name Parish Council District as the designated department to administer the contract, and the Parish Council has not adopted a policy for doing so.

Exposure:

Lack of an effective contract administration process creates the potential for fraud, waste, or abuse to occur and remain undetected.

Recommendation to the Parish Council:

The Parish Council should either adopt the Parish's Contract Administration Policy and Procedures, portions thereof, or adopt a policy of their own to designate a department or individual who is responsible for contract administration over the CDIA funds. The process for contract administration should include:

- The contract clearly states vendor expectations and requirements;
- The contract states a legally allowable purpose per applicable laws; and
- The expenditure is supported by adequate documentation, including invoices and proof that third party payments have cleared the bank.

Finding #2: Lack of Ordinance Regarding Intergovernmental Agreements

Condition:

An ordinance does not exist providing structure to the processing of IGAs. This has resulted in some IGAs referring to the JPCO §2-925.1, the ordinance addressing CEAs, potentially causing confusion to the parties and readers of regarding applicability of an IGA.

Criteria:

The JPCO §2-925.1. See Attachment B.

Cause:

The Parish Council has not created an ordinance governing IGAs or otherwise amended JPCO §2-925.1 to encompass IGAs.

Exposure:

Without an ordinance governing IGAs, sometimes other ordinances are referred to in the contract. However, these references do not apply to the contract, resulting in faulty contract structure. The lack of contract clarity can lead to mismanagement or noncompliance of the contract by either party.

Recommendation to the Parish Council:

The Parish Council should either:

- Clearly refine and define the JPCO §2-925.1 to be inclusive of IGAs; or
- Adopt a new ordinance tailored for IGAs with provisions that apply to governmental entities receiving funds, which may not pertain to non-governmental entities.

Finding #3: Unclear Ordinance Language – Advances and Supporting Documentation

Condition:

The JPCO §2-925.1(b)(2)(i) does not sufficiently specify what type of supporting documentation is needed to receive payments based on reimbursement. Additionally, the provision regarding advance service invoices in JPCO §2-925.1(b)(2)(ii) does not mirror present business practices. Due to the nature of services requiring advance payments in the time that those services are rendered, Finance and the vendor cannot comply with the 7- day requirement.

Criteria:

The JPCO §2-925.1. See Attachment B.

Cause:

The JPCO §2-925.1(b)(2)(i) states that evidence (supporting documentation) of the amount actually incurred is to be supported by documentation to the reasonable satisfaction of the Parish. “Reasonable satisfaction” is a subjective term open to different interpretations at different time periods by different individuals. In addition, the time period requirement in the JPCO §2-925.1(b)(2)(ii) for a vendor who receives payment for advance service invoices to provide supporting documentation within 7 days is most times not feasible.

Exposure:

Ordinance language that is not operationally feasible can lead to contract mismanagement and increase noncompliance by all parties.

Recommendation to the Parish Council:

The Parish Council should amend the JPCO §2-925.1 to ensure that the terms of the ordinance:

- Define and refine the necessary supporting documentation submitted to the Parish for advanced payments and reimbursement. Supporting documentation should include, but not be limited to, invoices that are dated and contain the dollar amount, services/products detailed or itemized in the invoice, and proof of payment having cleared the bank supported by either copies of the front and back of checks or bank statements;
- Align with current day business practices so that supporting documentation for advance service invoices can be received in a timely manner that aligns with the activity or purpose of funding; and
- A follow-up procedure to recover CDIA funds if proper documentation is not received by the Parish.

And, in the event the Parish Council should create a new ordinance for IGAs, the Parish Council should ensure the new ordinance is set up in a similar fashion to the above recommendations for IGAs and its provisions tailored towards governmental entities.

Finding #4: Unallowable Expenditures of CDIA Funds

Condition:

Of the 67 expenditures, 6 CEA expenditures were determined to be unallowable, resulting in \$221,520 in unallowable costs. See Attachment C's Unallowable Costs table.

Criteria:

The JPCO §2-886. See Attachment B.

Cause:

Parish resolutions and contracts utilizing CDIA funds do not sufficiently state authorized purposes and their funding source restrictions contained in the JPCO § 2-886. Additionally, the payment requests are submitted by the receiving organizations or by councilmember offices to Finance for payment to vendors. And neither the Council Districts or Finance's review process fully evaluate the issues of expenditures concerning restricted funds.

Exposure:

CDIA expenditures totaling \$221,520 were determined to be unallowable as the expenditures were not in compliance with applicable law.

Recommendation to the Parish Council:

The Jefferson Parish Council should implement the recommendations noted in Finding Nos. 1, 2, and 3 to initiate controls for preventing unallowable expenditures. However, in regards to the \$221,520 in unallowable costs, the Parish Council should take action to credit the CDIA fund accounts from an appropriate funding source.

Finding #5: Questioned Costs due to Lack of Sufficient Supporting Documentation

Condition:

Of the 67 transactions reviewed, 61 lacked sufficient supporting documentation to ensure that the CDIA funds paid to other entities was spent as authorized, which consisted of 28 IGAs and 33 CEAs. The initial total of these questioned costs amounted to \$3,217,861 or 97% of dollars expended. At the JPOIG's request, the Finance Department sent follow-up emails to the vendors requesting the missing supporting documentation to resolve the questionable transactions. Some additional documentation was received; however, 47 transactions still remained unsupported. The JPOIG then directly requested supporting documentation from the top 10 external third parties who received majority of the funds from the 47 transactions and obtained documentation for 28 transactions. The final amount of questioned costs after this effort totaled \$391,403 or 11.8% of funds expended. See Attachment C's Questioned Costs table.

Criteria:

The JPCO §2-925.1. See Attachment B.

Cause:

Reimbursable contract payments were made to external parties without the receipt and validation of supporting invoices and documentation of the nature and purpose of the expenditure.

Exposure:

The support available at the outset of the audit only adequately validated 3% of the expenditures leaving \$3,217,861 or 97% without support. Without appropriate controls requiring adequate support before expenditure or within a controlled period after an authorized advance payment, the Parish cannot ensure that CDIA funds were expended in accordance with the contract and applicable laws. Even after considerable effort, 17 transactions totaling \$391,403 were without sufficient supporting documentation.

Recommendation to the Parish Council:

The Jefferson Parish Council should implement the recommendations noted in Finding Nos. 1, 2, and 3 to initiate controls to mitigate future expenditures. The Parish should seek adequate supporting documentation for the 17 transactions totaling \$391,403 or seek recovery of those funds.

Parish Ordinances



Sec. 2-886. - Council district improvement/assistance funds.

- (a) Improvement/assistance funds (special revenue funds containing revenues or projects and/or activities funded by gaming regulatory revenues, off-track betting revenues, video-poker revenues, riverboat gaming revenues, hotel-motel revenues and any excess of premiums paid by the parish for employee health insurance coverage which are returned to the parish by the insurer) shall be contained in the parish capital or operating budget in accordance with appropriate law and shall be itemized in the capital or operating budget and approved by the council when the capital or operating budget is adopted.
- (b) Council district improvement/assistance funds shall be used as follows:
 - (1) Sewerage, drainage, and road improvement purposes;
 - (2) Operating expenditures for supplemental staffing of recreational facilities;
 - (3) Operating expenditures for security personnel for recreational facilities;
 - (4) Capital expenditures for recreational purposes;
 - (5) Operating expenditures for criminal justice, fire, and police;
 - (6) Capital expenditures criminal justice, fire, and police;
 - (7) Operating expenditures for senior centers;
 - (8) Capital expenditures for senior centers;
 - (9) For municipalities within Jefferson Parish, to be used for any lawful governmental purpose.
- (c) Notwithstanding the allowable uses in subsection 2-886(b), council district improvement/assistance funds from riverboat gaming and hotel-motel revenues shall be expended only in accordance with state law.
- (d) Notwithstanding the allowable uses in subsection 2-886(b), council district improvement/assistance funds from any excess of premiums paid by the parish for employee health insurance coverage which are returned to the parish by the insurer may be used for any lawful governmental purpose.
- (e) In addition to the special revenue funds identified in subsection 2-886(a) above, the portion of the BP Settlement Funds allocated to the General Fund of Jefferson Parish in the total approximate amount of thirty-five million thirty—one thousand two hundred and seventy-seven dollars and twenty-five cents (\$35,031,277.25) shall also be added to the council district improvement/assistance funds and shall be allocated as follows:
 - (1) The first twenty million dollars (\$20,000,000.00) from that portion of the BP Settlement Funds allocated to the General Fund of Jefferson Parish shall be allocated in equal portions to council districts 2, 3, 4, and 5 [an amount of five million dollars (\$5,000,000.00) for each of these four (4) districts] to be expended for any lawful governmental purpose in said districts, provided that each such expenditure is approved by Council ordinance amending the Parish budget.
 - (2) Three million dollars (\$3,000,000.00) of that portion of the BP Settlement Funds allocated to the General Fund of Jefferson Parish shall be dedicated to fund projects to address flood control and coastal erosion issues in council district 3 of Jefferson Parish, provided that each such expenditure is approved by council ordinance amending the parish budget.
 - (3) The remainder of that portion of the BP Settlement Funds allocated to the General Fund of Jefferson Parish after the dedications as stated in subsections 2-886 (e)(1) and (e)(2) above [an amount of approximately twelve million thirty-one thousand two hundred and seventy-seven dollars and twenty-five cents (\$12,031,277.25)] shall be dedicated to fund projects to address flood control and coastal erosion issues in council district 1, including (1) the Mississippi Long Distance Sediment Pipeline, Phase 2; (2) Segmented Breakwaters at Grand Isle, and (3) flood control projects in Lafitte. The finance department shall establish an account for this purpose

from which funds may be allocated by the administration as needed for the purposes stated herein with the approval of the councilmember representing council district 1.

- (f) All funding sources referenced in subsection 2-886(a) above shall be appropriated on a parishwide priority basis. However, the finance director shall put such accounting mechanisms in place as are necessary to insure that these funds and the resultant expenditures can be appropriately tracked by project and on a per-capita or other basis by council districts in accordance with distribution formulae provided by the office of research and budget analysis. However, nothing in this section shall be interpreted as to supersede or conflict with the laws of the State of Louisiana. Any funding source limited in use by laws of the State of Louisiana shall only be expended as authorized by state law.
- (g) All funding sources referenced in subsection 2-886(e) above shall be appropriated as set forth in said subsection. The finance director shall put such accounting mechanisms in place as are necessary to insure that these funds and the resultant expenditures can be appropriately tracked by project and by council districts in accordance with the dedications as set forth in said subsection.
- (h) All council district improvement/assistance funds which are unexpended and which have not been allocated to capital projects at the end of any fiscal year shall be re-allocated in the accounts set up for such funds in the budget for the following fiscal year.

(Ord. No. 19477, § 1, 9-13-95; Ord. No. 21927, § 1, 7-16-03; Ord. No. 21997, § 1, 9-17-03; Ord. No. 22188, § 1, 4-28-04; Ord. No. 22394, § 1, 1-12-05; Ord. No. 22443, §§ 1, 4, 5, 3-2-05; Ord. No. 23044, § 1, 4-25-07; Ord. No. 23176, § 1, 11-14-07; Ord. No. 24323, § 1, 9-19-12; Ord. No. [24849](#), § 1, 10-8-14; Ord. No. [24963](#), § 1, 6-10-15; Ord. No. [25059](#), § 1, 12-9-15)

Sec. 2-925.1. - Cooperative endeavor agreements with non-governmental organizations.

- (a) Jefferson Parish adopts a standard cooperative endeavor agreement document format to regulate agreements with non-governmental organization as authorized by Art. VII, Sec. 14 of the Louisiana Constitution of 1974. Non-governmental organizations include, but are not limited to private entities, religious associations, non-profit organizations and 501(c)3 non-profit corporations.
- (b) All cooperative endeavor agreements entered into between the parish and any non-governmental organization shall contain the following (which are illustrative and not exclusive):
 - (1) A detailed and specific public purpose sought to be achieved through the cooperative endeavor agreement and identification of the specific services to be provided;
 - (2) The total amount and schedule of any payments to be made. All payments made shall be without increase or mark-up. All payments shall be made based on the submission of one (1) of the following:
 - i. Evidence of amounts actually incurred, supported by documentation to the reasonable satisfaction of the parish;
 - ii. Advance service invoices to the reasonable satisfaction of the parish. In the event of payment by the parish of advance service invoices, the non-governmental entity recipient shall provide parish affirmative proof of payment of the invoices within seven (7) days of receipt of funds from the parish;
 - iii. A detailed program budget, if the non-governmental entity is providing continuous service of over one (1) year as evidenced by the agreement. The budget shall include amounts budgeted for salaries, professional services, contracts, acquisitions, major repairs, operating services and other charges. Budgets shall be approved at least annually by the internal auditor for parish;
 - (3) The term of the agreement;
 - (4) A provision that the party to the agreement is an independent contractor and that no employment or other relationship is created;
 - (5) Provisions that the non-governmental organization shall provide periodic reports to the parish regarding the expenditure of funds under the agreement; and
 - (6) Cooperative endeavor agreements funded with federal grant monies may be exempt from the requirements of section 2-925.1 if following this section will create a conflict with the federal grant guidelines.
 - (7) *[Repealed.]*
- (c) The standard format for a cooperative endeavor agreement with a non-governmental organization shall be in accordance with this section and the sample format, attached hereto as Exhibit "A". Amendments to this standard format may be ratified and approved by resolution of the Jefferson Parish Council, and any amendments so ratified shall be incorporated into the approved standard format for cooperative endeavor agreements.

(Ord. No. 24007, § 1, 5-11-11; Ord. No. 24136, § 1, 10-12-11; Ord. No. 24601, §§ 1, 2, 10-16-13)

Editor's note— Exhibit "A" is not set out herein, but is on file and available for inspection in the offices of the parish.

Detailed CDIA Fund Exceptions



Unallowable Costs											
Date	GL Account No.	CD #	GL Description	CEA/IGA	ACH/Check No.	Amount	Contract No.	Payee	Resolution No.	Exceptions for CDIA fund expenditures.	Contract Summary
8/27/2018	22010-2743-7680.239	CD 3	OTB	CEA	1115026	\$2,120.00	55-00017434	Friends of Rivertown	131189	1	Funding for the promotion and other costs associated with the 2018 Freedom Fest At The Lake.
8/2/2017	22020-2751-7680.152	CD 1	VIDEO POKER	CEA	1101675	\$22,500.00	55-00016429	Gretna Economic Development	128649	1	Funding to increase tourism in the City of Gretna and the Parish.
3/22/2017	22020-2751-7680.152	CD 1	VIDEO POKER	CEA	1097117	\$25,000.00	55-00016429	Gretna Economic Development	128649	1	Funding to increase tourism in the City of Gretna and the Parish.
7/12/2017	22020-2751-7680.152	CD 1	VIDEO POKER	CEA	1100922	\$25,000.00	55-00016429	Gretna Economic Development	128649	1	Funding to increase tourism in the City of Gretna and the Parish.
8/23/2017	22020-2751-7680.152	CD 1	VIDEO POKER	CEA	1102435	\$54,250.00	55-00016429	Gretna Economic Development	128649	1	Funding to increase tourism in the City of Gretna and the Parish.
9/20/2017	22020-2751-7680.152	CD 1	VIDEO POKER	CEA	1103342	\$92,650.00	55-00016429	Gretna Economic Development	128649	1	Funding to increase tourism in the City of Gretna and the Parish.
						Subtotal	\$221,520.00				
						Total Amount Tested Less Internal Transfers	\$3,307,907.81				
						Exception Rate	7%				

Legend			
Exceptions	Exceptions' Description	Count	Amount
1	Funding does not fit the allowable uses.	6	\$221,520.00

Questioned Costs										
Date	GL Account No.	CD #	GL Description	CEA/IGA	ACH/Check No.	Amount	Contract No.	Payee	Resolution No.	Reason Code
6/27/2017	22030-2761-127-7680.49	CD 1	TOURISM WB	IGA	1100389	\$20,000.00	55-00015619	Town of Jean Lafitte	126369	1
8/27/2018	22040-2771-7680.229	CD 1	RIVERBOAT GAMING	IGA	1115020	\$35,000.00	55-00017651	Lafitte Area Independent Levee District	131706	1
8/27/2018	22030-2762-126-7680.239	CD 2	TOURISM EB	CEA	1115026	\$25,000.00	55-00017434	Friends of Rivertown	131189	1
8/27/2018	22030-2763-126-7680.239	CD 3	TOURISM EB	CEA	1115026	\$22,880.00	55-00017434	Friends of Rivertown	131189	1
8/27/2018	22010-2743-7680.239	CD 3	OTB	CEA	1115026	\$2,120.00	55-00017434	Friends of Rivertown	131189	3*
2/07/2017	22040-2771-7680.183	CD 1	RIVERBOAT GAMING	CEA	1188563	\$10,000.00	55-00016367	Krewe of Adonis	128502	1
2/15/2017	22030-2763-126-7680.200	CD 3	TOURISM EB	CEA	1189718	\$22,000.00	55-00016241	Fore Kids Foundation	126941	1
4/10/2017	22030-2762-126-7680.198	CD 2	TOURISM EB	CEA	1192969	\$35,000.00	55-00015964	New Orleans Zephyrs	127043	1
5/17/2017	22030-2762-126-7680.50	CD 2	TOURISM EB	CEA	1195989	\$40,000.00	55-00016295	Jefferson Beautification, Inc.	127325	2
5/15/2017	22020-2753-7680.221	CD 3	VIDEO POKER	IGA	1196315	\$20,000.00	55-00016548	24th Judicial District Public Defenders	128509	1
8/21/2017	22040-2773-7680.228	CD 3	RIVERBOAT GAMING	IGA	1202122	\$40,000.00	55-00016063	District Attorney's Office	129215	1
1/08/2018	22040-2773-7680.55	CD 3	RIVERBOAT GAMING	CEA	1211101	\$15,015.79	55-00017136	Martin Luther King Task Force Inc	130524	1
2/07/2018	22030-2763-127-7680.200	CD 3	TOURISM WB	CEA	1212905	\$22,000.00	55-00016533	Fore Kids Foundation	128912	1
2/07/2018	22040-2771-7680.183	CD 1	RIVERBOAT GAMING	CEA	1212914	\$10,000.00	55-00017210	Krewe of Adonis	130651	1
4/30/2018	22030-2762-126-7680.250	CD 2	TOURISM EB	CEA	1218230	\$25,000.00	55-00017428	Harahan River Ridge Carnival Club (Krewe of Centurion)	130811	1
5/24/2018	22040-2771-7680.221	CD 1	RIVERBOAT GAMING	IGA	1220245	\$15,000.00	55-00016548	24th Judicial District Public Defenders	130650	1
12/19/2018	22040-2773-7680.55	CD 3	RIVERBOAT GAMING	CEA	1232991	\$10,000.00	55-00017920	Martin Luther King Task Force Inc	132483	1
12/19/2018	22040-2773-7680.55	CD 3	RIVERBOAT GAMING	CEA	1232991	\$24,507.12	55-00017920	Martin Luther King Task Force Inc	132483	1
8/27/2018	22010-2743-7680.239	CD 3	OTB	CEA	1115026	-\$2,120.00	55-00017434	Friends of Rivertown	131189	3*

Subtotal	\$391,402.91
Total Amount Tested Less Internal Transfers	\$3,307,907.81
Exception Rate	12%

*The transaction was included in the table since it was part of the three transactions in ACH 1115026 totaling \$50,000. However due to its funding source, it's considered an unallowable cost and is already part of the total unallowable costs table's dollar amount.

Legend			
Reason Code	Reason Description	Count	Amount
1	No invoice or proof of payment located.	16	\$351,402.91
2	No substantive proof of payment	1	\$40,000.00
3	Transferred to unallowable costs.	N/A	N/A

Non-Reimbursement
IGA



AN INTERGOVERNMENTAL AGREEMENT

BETWEEN

THE TOWN OF JEAN LAFITTE

AND

THE PARISH OF JEFFERSON PARISH

THIS AGREEMENT for and of Intergovernmental Cooperation and Joint Endeavor is made and entered into on this the 24th day of February, 2016, by and between the Parish of Jefferson, State of Louisiana, (hereinafter, referred to as "PARISH") represented herein by Cynthia Lee-Sheng, Council Chairwoman of the Jefferson Parish Council, the PARISH's governing authority, duly authorized to act pursuant to Resolution No. 126369, adopted on the 27th day of January, 2016 and the Town of Jean Lafitte, herein represented by Timothy Kerner, its Mayor (hereinafter referred to as "TOWN").

WITNESSETH

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private organization, corporation or individuals; and

WHEREAS, the PARISH is a constitutionally and statutorily-created local political body of the State of Louisiana with the constitutional and statutory authority to contract, including entering into cooperative endeavor agreements and intergovernmental agreements; and

WHEREAS, the PARISH and the TOWN are authorized to enter into this agreement pursuant to La. R.S. 33:1324 which permits any parish, municipality or political subdivision of the state, or any combination thereof, to make agreements between or among themselves to engage jointly in the promotion and maintenance of any undertaking or the exercise of any power, provided that at least one of the participants to the agreement is authorized under a provision of general or special law to perform such activity or exercise such power as may be necessary for completion of the undertaking; and

WHEREAS, the PARISH, pursuant to Jefferson Parish, Louisiana, Code of Ordinances Section 1.01(15), has the authority to provide recreational and cultural programs and related services to all citizens of Jefferson Parish; and

WHEREAS, the PARISH wishes to enter into an Intergovernmental Agreement with TOWN to provide Twenty Thousand Dollars (\$20,000.00) for the TOWN to use towards the promotion and advertising of the Jean Lafitte Museum in the Town of Jean Lafitte; and

WHEREAS, the public purpose of the Project is to promote and advertise the Jean Lafitte Museum for the citizens of Jefferson Parish and to increase tourism and economic development for the TOWN and the PARISH; and

WHEREAS, Parish has a reasonable expectation of receiving the value of increased awareness of the Museum which will bring tourists and local citizens to the cultural facility which is at least equivalent to the Twenty Thousand Dollars (\$20,000.00) provided for in this Agreement; and

WHEREAS, the transfer or expenditure of public funds or property is not a gratuitous donation; and

WHEREAS, the citizens of Jefferson Parish will benefit from the efforts of these agencies working together.

NOW THEREFORE, the TOWN and PARISH for the consideration and conditions hereinafter set forth do hereby enter into this agreement as follows:

AGREEMENT

1. DELIVERABLES/SERVICES.

- a) **The PARISH agrees to provide funding in an amount not to exceed Twenty Thousand Dollars (\$20,000.00) to TOWN for use towards the promotion and advertising of the Jean Lafitte Museum in the Town of Jean Lafitte to increase enjoyment for the citizens of Jefferson Parish and increase tourism and promote economic development for the TOWN and the PARISH.**
- b) **The TOWN agrees to promote and advertise the Jean Lafitte Museum in the Town of Jean Lafitte.**

2. TERM.

The term for this Agreement shall commence on the date first above written and shall continue in effect for one year unless sooner terminated as provided herein. The PARISH may terminate this Agreement for cause based upon the failure of TOWN to comply with the terms and/or conditions of the Agreement; provided that the PARISH shall give TOWN written notice specifying TOWN's failure. The PARISH or TOWN may terminate this Agreement for convenience at any time by giving thirty (30) days written notice.

3. FINANCIAL MATTERS.

a) Appropriation Dependency.

- i) Agreement is contingent upon the appropriation of funds by the PARISH. If the Jefferson Parish Council fails to appropriate sufficient monies to provide for the continuation of this Agreement, the Agreement shall terminate on the last day of the fiscal year for which funds were appropriated. Such termination shall be without penalty or expense to the PARISH except for payments which have been earned prior to the termination date.
- ii) Termination of this Agreement by the PARISH under the provision of this section shall not constitute an event of default.
- iii) The decision to fund or not to fund this Agreement for the next fiscal year will be made by the Parish Council in its unfettered discretion based upon what the Parish Council believes to be in the best interests of the PARISH. The Parish Council may in its discretion opt not to fund this Agreement for a subsequent fiscal year or years for any reason.

4. RECORDS, ACCOUNTS AND REPORTS.

a) Books and Records.

- i) TOWN shall maintain adequate books of account with respect to its services, in accordance with generally accepted accounting principles (GAAP) in a form and method acceptable to the PARISH, within Jefferson Parish for a period not to exceed three (3) years after termination of this Agreement.
- ii) TOWN shall permit the PARISH and the PARISH's agents from time-to-time, within forty-eight (48) hours written notice, the books and records pertaining to the services provided under this Agreement. PARISH's right to audit, inspect, and make copies of TOWN's records shall be at the sole expense of the PARISH.

b) Periodic and/or Annual Reports.

- i) At any time, the PARISH may request that the TOWN, with the minimum of ten (10) days written notice, prepare and/or produce a report of the results of operations, as it pertains to this Agreement, in the previous fiscal year, prepared in accordance with generally accepted accounting principles (GAAP). The report must be prepared and certified by an independent certified public accounting firm. (For purposes of this Agreement, each "fiscal year" begins on January 1 and ends on December 31 of the same year.)

5. TERMINATION OR SUSPENSION.

- a) The terms of this Agreement shall be binding upon the PARTIES hereto until the work has been completed and accepted by the PARISH; but this Agreement may be terminated under any or all of the following conditions:
 - i) By mutual agreement and consent of the PARTIES hereto;
 - ii) TOWN to comply with the terms and/or conditions of the Agreement, provided that the PARISH shall give the TOWN written notice specifying TOWN's failure;
 - iii) The PARISH or the TOWN may terminate this Agreement for convenience at any time by giving thirty (30) days written notice to the other PARTY.

6. NOTICE

- a) Any communications Any communications to be given hereunder by either PARTY to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

PARISH: Cynthia Lee-Sheng
 Council Chairwoman
 Jefferson Parish Council
 200 Derbigny Street, Suite 6400
 Gretna, Louisiana 70053

TOWN: Timothy P. Kerner
 Mayor
 2654 Jean Lafitte Blvd.
 Lafitte, Louisiana 70067

- b) Written notices hereunder delivered personally shall be deemed communicated as of

actual receipt.

- c) Mailed notices shall be deemed communicated five (5) days after deposit in the mail, post prepaid, certified, in accordance with this Paragraph.

7. INDEMNIFICATION.

- a) TOWN shall indemnify and hold harmless the PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any party, TOWN or organization for loss of life or injury or damages to person or property, to the extent caused by the negligent acts, errors, and/or omissions by TOWN, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by TOWN under this Agreement. TOWN hereby agrees to indemnify the PARISH for all reasonable expenses and attorney's fees incurred by or imposed upon the PARISH in connection therewith for any loss, damage, injury or other casualty pursuant to this section. TOWN further agrees to pay all reasonable expenses and attorney's fees incurred by the PARISH in establishing the right to indemnity pursuant to the provisions of this Section.

8. GENERAL.

a) Jurisdiction.

- i) This Agreement shall be deemed to be made under the laws of the State of Louisiana, and for all purposes, shall be interpreted in its entirety in accordance with the laws of said State.
- ii) TOWN hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person.
- iii) The PARISH and the TOWN hereto agree that the sole and exclusive jurisdiction and venue for any suit or proceeding brought pursuant to this Agreement shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

b) Inspector General.

- i) It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission; and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19).
- ii) By signing this document, every corporation, partnership, or person contracting with the PARISH, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.

c) Entire Agreement.

- i) This Agreement represents the entire Agreement between the PARISH and the TOWN, and supersedes all prior negotiations, representations or Agreements, either

written or oral.

d) Amendments.

i) This Agreement may only be amended in writing by authority of a Jefferson Parish Council Resolution, and must be signed by both the PARISH and the TOWN.

e) Severability.

i) If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it cannot be so amended, it will be deemed to be deleted.

ii) Such amendment or deletion will not affect the validity of any other provision of this Agreement.

9. Assignment.

a) This Agreement shall not be assigned or subcontracted in whole or in part by TOWN as to the services to be performed hereunder without the written consent of the PARISH.

For the consideration and under the conditions set forth above, the PARISH and TOWN agree to perform the specified services stated above.

Witnesses:

Parish of Jefferson

Deshine Parker
Print Name: Deshine Parker

BY: *Cynthia Lee-Sheng*
Cynthia Lee-Sheng, Council Chairwoman
Jefferson Parish Council

Gail LeNormand
Print Name: GAIL LENORMAND

Witnesses:

Town of Jean Lafitte

Deshine Parker
Print Name: Deshine Parker

BY: *Timothy P. Ketner*
Timothy P. Ketner
Mayor

Gail LeNormand
Print Name: GAIL LENORMAND



JEFFERSON PARISH

Office of the Parish Attorney

Michael S. Yenni
Parish President

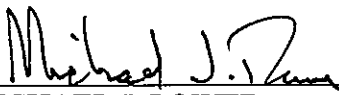
Michael J. Power
Parish Attorney
Jeremy D. Dwyer
Deputy Parish Attorney

CERTIFICATION

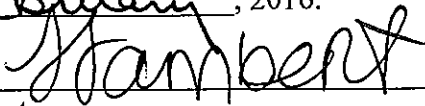
In compliance with Jefferson Parish Code of Ordinances § 2-890, I certify that the proposed contract described below has been reviewed by the Parish Attorney's Office and it is my legal opinion that the proposed contract complies with all current legal requirements for such contract under federal, state and parish law. However, compliance with Jefferson Parish Code of Ordinances § 2-895.1, 2-925.2 and 2-933.5 cannot be determined due to the lack of an enforcement procedure in the ordinances. This Office has not reviewed any technical specifications of any contract and this certification applies only to the legal terms of the contract. This certification is made in reliance upon the certification of the requesting Department's Director that the Parish is in compliance with all grant requirements, as well as certification of the Department of Finance regarding the availability of funds, and the legality of all financial transactions pursuant to Jefferson Parish Charter § 4.02(A)(5).

Contract Description: Ratifying an Intergovernmental Agreement between Jefferson Parish and the **Town of Jean Lafitte** for the promotion and advertising of the Jean Lafitte Museum within the Town of Jean Lafitte for a cost not to exceed Twenty Thousand Dollars (\$20,000.00).

Parish Council Approval: Resolution No. 126369 adopted on 27th of January 2016.


MICHAEL J. POWER
Parish Attorney, Jefferson Parish

Sworn to and subscribed before me,
Notary Public on the 5th day of
February, 2016.


Signature

Johanna E. Lambert
Notary Public
LA Bar No. 33227

Printed Name

Parish of Jefferson, State of LA
My Commission is Issued for Life

Notary or Bar Roll Number

On motion of **Mr. Roberts**, seconded by **Ms. Lee-Sheng**, the following resolution was offered:

RESOLUTION NO. 126369

A resolution ratifying an Intergovernmental Agreement between Jefferson Parish and the **Town of Jean Lafitte** for the promotion and advertising of the Jean Lafitte Museum within the Town of Jean Lafitte for a cost not to exceed Twenty Thousand Dollars (\$20,000.00). (Council District 1)

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private organization, corporation or individuals; and

WHEREAS, Jefferson Parish and the Town of Jean Lafitte are authorized to enter into this agreement pursuant to La. R.S. 33:1324 which permits any parish, municipality or political subdivision of the state, or any combination thereof, to make agreements between or among themselves for the construction or acquisition or improvement, and operation, repair and maintenance of public projects or improvements, including drainage systems; and

WHEREAS, Jefferson Parish, pursuant to Charter of Jefferson Parish, Louisiana, Article I, § 1.01(15), has the authority to cooperate with the Town in the implementation of these services as hereinafter provided; and

WHEREAS, the public purpose of the Project is to promote and advertise the Jean Lafitte Museum and to increase tourism and economic development for the Town and the Parish; and

WHEREAS, Parish has a reasonable expectation of receiving the value of increased awareness of the Museum which will bring tourists and local citizens to the cultural facility which is at least equivalent to the Twenty Thousand Dollars (\$20,000.00) provided for in this Agreement; and

WHEREAS, Jefferson Parish wishes to enter into an Intergovernmental Agreement with the Town of Jean Lafitte to provide funding in the amount of Twenty Thousand Dollars (\$20,000.00) for promotion and advertising the Jean Lafitte Museum in the Town of Jean Lafitte.

NOW THEREFORE, BE IT RESOLVED by the Jefferson Parish Council acting in the governing authority of said Parish:

SECTION 1. That the Intergovernmental Agreement between Jefferson Parish and the Town of Jean Lafitte for the promotion and advertisement of the Jean Lafitte Museum within the Town of Jean Lafitte for a cost not to exceed Twenty Thousand Dollars (\$20,000.00) is hereby ratified.

SECTION 2. That all costs associated with this Agreement shall be charged to Account Number 22030-2761-127-7680.49 (20361.000).

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence the Vice-Chairman, is hereby authorized to sign any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7 NAYS: None ABSENT: None

The resolution was declared to be adopted on this the **27th** day of **January, 2016**.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY



EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Reimbursement IGA



AN INTERGOVERNMENTAL AGREEMENT

BETWEEN

THE PARISH OF JEFFERSON

AND

THE CITY OF HARAHAN

THIS AGREEMENT for and of Intergovernmental Cooperation and Joint Endeavor is made and entered into on this the 16th day of March, 2016, by and between the Parish of Jefferson, State of Louisiana, (hereinafter, referred to as "Parish") represented herein by Cynthia Lee-Sheng, Council Chairwoman of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No. 126523 adopted on the 17th day of February, 2016, and The City of Harahan, (hereinafter referred to as "Municipality") herein represented by Tina Miceli, Mayor.

WITNESSETH

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in intergovernmental agreements with each other, with the United States or its agencies, or with any public or private organization, corporation or individuals;

WHEREAS, the Parish is a constitutionally and statutorily-created local political body of the State of Louisiana with the constitutional and statutory authority to contract, including entering into intergovernmental agreements;

WHEREAS, Municipality is a constitutionally and statutorily-created political subdivision of the State of Louisiana with the constitutional and statutory authority to contract, including entering intergovernmental agreements;

WHEREAS, of the public purpose of the Project is described as: assisting the Municipality in its fire prevention and suppression efforts by providing funding for technology and computer equipment, bunker gear, a breathing air compression system, an interactive panel and stand, and task force tips in the furtherance of effective fire protection and response, promoting the health and safety initiatives of the City of Harahan in Jefferson Parish; and

WHEREAS, the PARISH has a reasonable expectation of receiving the value of effective fire protection and response for the community that is at least equivalent to the

\$74,950.00 of consideration described in this Agreement.

NOW THEREFORE, the Municipality and the Parish for the consideration and conditions hereafter set forth do hereby enter into this agreement as follow.

AGREEMENT

1.0 Operations.

1.1 Term. The term of this Agreement shall commence on the date written above and shall continue in effect until and shall terminate at midnight of the date immediately preceding the first anniversary date thereafter, unless sooner terminated as provided herein.

1.2 The Parish agrees to: reimburse the Municipality for the cost up to but not exceeding \$74,950.00.

1.3 The Municipality agrees to: purchase technology and computer equipment, bunker gear, a breathing air compression system, an interactive panel and stand, and task force tips in the furtherance of effective fire protection and response, promoting the health and safety initiatives of the City of Harahan within Jefferson Parish all for the benefit citizens of Jefferson Parish not exceeding the amount of \$74, 950.00.

2.0 Records, Accounts and Reports.

2.1 Books and Records. Municipality shall maintain adequate books of account with respect to its services, in accordance with generally accepted accounting principles (GAAP) in a form and method acceptable to Parish, within Jefferson Parish for a period not to exceed three (3) years after termination of this Agreement. Municipality shall permit Parish and Parish's agents from time-to-time within forty-eight (48) hours written notice, to inspect, copy and audit during Municipality's normal business office hours, the books and records pertaining to the services provided under this Agreement. Parish's right to audit, inspect, and make copies of Municipality's records shall be at the sole expense of Parish.

2.2 Periodic and/or Annual Reports. At any time, the Parish may request that the Municipality, with the minimum of ten (10) days written notice, prepare and/or produce a report of the results of operations, as it pertains to this

Agreement, in the previous fiscal year prepared in accordance with generally accepted accounting principles (GAAP). The report must be prepared and certified by an independent certified public accounting firm. (For purposes of this Agreement, each "fiscal year" begins on January 1 and ends on December 31 of the same year.)

3.0 Termination or Suspension. The Parish may terminate this Agreement for cause based upon the failure of the Municipality to comply with the terms and/or conditions of the Agreement; provided that the Parish shall give the Municipality written notice specifying Municipality's failure. The Parish or the Municipality may terminate this Agreement for convenience at any time by giving thirty (30) days written notice.

4.0 Notice. Any communications to be given hereunder by either PARTY to the other shall be deemed to be duly given if set forth in writing and personally delivered or sent by mail, registered or certified, postage prepaid with return receipt requested, as follows:

Parish: Cynthia Lee-Sheng
COUNCIL CHAIRWOMAN
Jefferson Parish Council
200 Derbigny Street, Suite 6200
Gretna, La. 70053

Municipality: Tina Miceli
Mayor
6437 Jefferson Highway
Harahan, Louisiana 70123

4.1 Written notices hereunder delivered personally shall be deemed communicated as of actual receipt; mailed notices shall be deemed communicated five (5) days after deposit in the mail, post prepaid, certified, in accordance with this Paragraph.

5.0 General.

5.1 This Agreement shall be deemed to be made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. The Municipality hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The Parish and Municipality hereto agree that the sole and exclusive

jurisdiction and venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

5.2 It shall be the duty of every Parish officer, employee, department, agency, special district, board, and commission; and the duty of every contractor, subcontractor, and licensee of the Parish, and the duty of every applicant for certification of eligibility for a Parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to Jefferson Parish Code of Ordinances Section 2-155.10(19). Every Parish contract and every bid, proposal, application or solicitation for a Parish contract, and every application for certification of eligibility for a Parish contract or program shall contain a statement that the corporation, partnership, or person understands and will abide by all provisions of the Jefferson Parish Code of Ordinances Section 2-155.10(19).

5.3 This Agreement represents the entire Agreement between Parish and Municipality. This Agreement may only be amended in writing by authority of a Jefferson Parish Council Resolution, and must be signed by both and Municipality.

For the consideration and under the conditions set forth above, the parties agree to perform the specified services stated above.

Witnesses:

Parish of Jefferson

Norma Liner
Print Name: Norma Liner

BY: Cynthia Lee-Sheng
Cynthia Lee-Sheng, Council Chairwoman
Jefferson Parish Council

Ann H. Guidry
Print Name: Ann H. Guidry

Witnesses:

City of Harahan

Paige Pipitone
Print Name: Paige Pipitone

BY: Tina Miceli
Tina Miceli
Mayor
City of Harahan

Jessica Botello
Print Name: Jessica Botello



JEFFERSON PARISH

Office of the Parish Attorney

Michael S. Yenni
Parish President

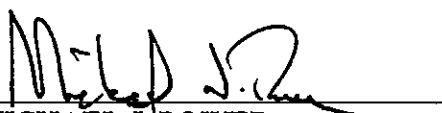
Michael J. Power
Parish Attorney
Jeremy D. Dwyer
Deputy Parish Attorney

CERTIFICATION

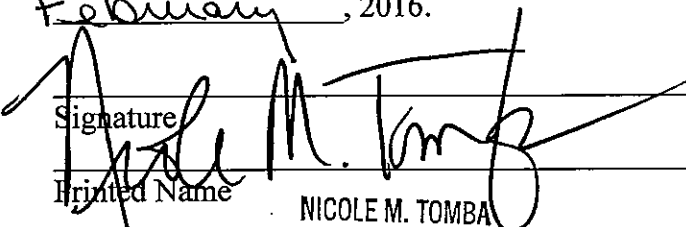
In compliance with Jefferson Parish Code of Ordinances § 2-890, I certify that the proposed contract described below has been reviewed by the Parish Attorney's Office and it is my legal opinion that the proposed contract complies with all current legal requirements for such contract under federal, state and parish law. However, compliance with Jefferson Parish Code of Ordinances § 2-895.1, 2-925.2 and 2-933.5 cannot be determined due to the lack of an enforcement procedure in the ordinances. This Office has not reviewed any technical specifications of any contract and this certification applies only to the legal terms of the contract. This certification is made in reliance upon the certification of the requesting Department's Director that the Parish is in compliance with all grant requirements, as well as certification of the Department of Finance regarding the availability of funds, and the legality of all financial transactions pursuant to Jefferson Parish Charter § 4.02(A)(5).

Contract Description: A resolution ratifying an Intergovernmental Agreement between Jefferson Parish and the City of Harahan to provide funding for Essential Fire Equipment at the Harahan Fire Department for a cost not to exceed \$74,950.00.

Parish Council Approval: Resolution No. 126523 adopted on February 17, 2016.


MICHAEL J. POWER
Parish Attorney, Jefferson Parish

Sworn to and subscribed before me,
Notary Public on the 16th day of
February, 2016.


Signature
Printed Name
NICOLE M. TOMBA
Notary Public

Notary or Bar Roll Number
LA Bar No. 27113
Parish of Jefferson, State of LA
My Commission is Issued for Life

On motion of **Mr. Roberts**, seconded by Ms. **Lee-Sheng**, the following resolution was offered as amended:

RESOLUTION NO. 126523

A resolution ratifying an Intergovernmental Agreement between Jefferson Parish and the City of Harahan to provide funding for Essential Fire Equipment at the Harahan Fire Department for a cost not to exceed \$74,950.00. (Council District 2)

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in intergovernmental agreements with each other, with the United States or its agencies, or with any public or private organization, corporation or individuals;

WHEREAS, the Parish is a constitutionally and statutorily-created local political body of the State of Louisiana with the constitutional and statutory authority to contract, including entering into intergovernmental agreements;

WHEREAS, Municipality is a constitutionally and statutorily-created political subdivision of the State of Louisiana with the constitutional and statutory authority to contract, including entering into intergovernmental agreements;

WHEREAS, the public purpose of the Project is described as: assisting the AGENCY in its fire prevention and suppression efforts by providing funding for technology and computer equipment, bunker gear, a breathing air compression system, an interactive panel and stand, and task force tips in the furtherance of effective fire protection and response, promoting the health and safety initiatives of the City of Harahan in Jefferson Parish;

WHEREAS, PARISH has a reasonable expectation of receiving the value of effective fire protection and response for the community that is at least equivalent to the \$74,950.00 of consideration described in this Agreement;

WHEREAS, the residents of Jefferson Parish will benefit from the efforts of these agencies working to assist in the completion of this project.

NOW THEREFORE, BE IT RESOLVED by the Jefferson Parish Council acting in the governing authority of said Parish:

SECTION 1. That the Intergovernmental Agreement between Jefferson Parish and the City of Harahan to provide funding for Essential Fire Equipment at the Harahan Fire Department for a cost not to exceed \$74,950.00 is hereby ratified.

SECTION 2. That all costs associated with this Agreement shall be charged to Account No. 22020-2752-7680.162 (20252.000).

SECTION 3. That the Chairman of the Jefferson Parish Council, or in her absence the Vice-Chairman, is hereby authorized to sign any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 17th day of February, 2016.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY



**EULA A. LOPEZ
PARISH CLERK**

JEFFERSON PARISH COUNCIL

Reimbursement IGA,
Citing JPCO § 2-925.1



**INTERGOVERNMENTAL AGREEMENT
BETWEEN
THE PARISH OF JEFFERSON
AND
THE TOWN OF GRAND ISLE**

This Agreement is made and entered into on this 14th day of August, 2017, by and between the Parish of Jefferson, State of Louisiana, (hereinafter, referred to as "PARISH") represented herein by Christopher L. Roberts, Council Chairman of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No. 129497 adopted on the 28th day of June, 2017, and Town of Grand Isle (hereinafter called "TOWN") represented by David J. Camardelle, its Mayor. PARISH and TOWN may be referred to herein as "PARTY," individually, and "PARTIES," collectively.

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private organization, corporation or individuals; and

WHEREAS, PARISH is a constitutionally and statutorily-created local political body of the State of Louisiana with the constitutional and statutory authority to contract, including entering into intergovernmental agreements; and

WHEREAS, TOWN is a constitutionally and statutorily-created local political body of the State of Louisiana with the constitutional and statutory authority to contract, including entering into intergovernmental agreements; and

WHEREAS, PARISH is authorized by Jefferson Parish, Louisiana, Code of Ordinances Section 1.01(15), to enter into this Agreement to provide recreational and cultural programs and related services to all citizens of Jefferson Parish; and

WHEREAS, the public purpose of the Project is to provide cultural enrichment and entertainment activities for the public, while promoting economic development and tourism in the Town of Grand Isle and Jefferson Parish; and

WHEREAS, PARISH has a reasonable expectation of receiving a benefit or value of increased tourism and economic development which is at least equivalent to the Twenty-Five Thousand Dollars (\$25,000.00) provided for in this Agreement; and

WHEREAS, the transfer or expenditure of public funds or property is not a gratuitous donation; and

WHEREAS, the citizens of Jefferson Parish will benefit from the efforts of these parties working together; and

WHEREAS, PARISH desires to cooperate with TOWN in the implementation of the project as hereinafter provided.

NOW, THEREFORE, PARISH and TOWN hereby agree as follows:

1.0 Services/Deliverables. TOWN shall promote and stage tourism-related events and/or other economic development activities within the Town of Grand Isle to increase enjoyment for the citizens of Jefferson Parish and increase tourism.

PARISH shall provide funding in an amount not to exceed Twenty-Five Thousand Dollars (\$25,000.00) for the TOWN to use towards recreational and cultural programs to increase enjoyment for the citizens of Jefferson Parish and to increase tourism and promote economic development for the TOWN and the PARISH.

2.0 Payment. In consideration of the services described above, PARISH hereby agrees to pay TOWN a maximum amount of Twenty-Five Thousand Dollars (\$25,000.00). Payment will be made on a reimbursement basis in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1.

3.0 Term of Agreement. Except in the case of earlier termination, as hereafter specifically provided, the term of this Agreement shall commence on the date of execution and end on midnight of the date immediately preceding the first anniversary.

4.0 Termination. The terms of this Agreement shall be binding upon the PARTIES hereto until the work has been completed and accepted by PARISH, but this Agreement may be terminated under any or all of the following conditions:

- a. By mutual agreement and consent of the PARTIES hereto.
- b. By PARISH as a consequence of the failure of TOWN to comply with the terms or quality of work in a satisfactory manner, proper allowance being made for circumstances beyond the control of TOWN, provided PARISH will give TOWN written notice of any such failure and ten (10) days to cure any such failure.
- c. By either PARTY upon failure of the other PARTY to fulfill its obligation as set forth in the Agreement.
- d. By PARISH for cause by issuing TOWN thirty (30) days written notice.
- e. By PARISH for convenience by issuing TOWN thirty (30) days written notice.

TOWN shall be entitled to payment for deliverables in progress to the extent work has been performed satisfactorily.

5.0 Force Majeure. Neither PARTY to this Agreement shall be responsible to the other PARTY hereto for any delays or failure to perform caused by any circumstances reasonably beyond the immediate control of the party prevented from performing, including, but not limited to, acts of God.

6.0 Indemnification. TOWN shall indemnify and hold harmless PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any person, firm or organization for loss of life or injury or damages to person or property, in connection with the services required to be performed by TOWN under this Agreement.

Further, TOWN hereby agrees to indemnify PARISH for all reasonable expenses and attorney's fees incurred by or imposed upon PARISH in connection therewith for any loss, damage, injury or other casualty pursuant to this section. TOWN further agrees to pay all reasonable expenses and attorney's fees incurred by PARISH in establishing the right to indemnity pursuant to the provisions of this Section.

7.0 Reports. TOWN shall furnish narrative reports to the Jefferson Parish Internal Auditor on the amounts and reasons for all expenditures of funds allocated under this Agreement. Agreements for amounts that are less than \$100,000.00 require annual narrative reporting and such reports shall be furnished by the end of the calendar year in which the Agreement is executed. Agreements for amounts of \$100,000.00 or greater require quarterly narrative reporting. Narrative reports for Agreements of less than 1 year in duration must be furnished within 30 days of the event taking place.

8.0 Cost and Collection Records. PARISH shall be entitled to audit the books, documents, papers and records of TOWN and any subcontractors which are reasonably related to this Agreement. TOWN and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from date of final payment under this Agreement, for inspection by PARISH, and copies thereof shall be furnished if requested.

9.0 Notice. All notices and correspondence required to be sent shall be by U.S. Certified Mail – Return Receipt Requested, or via nationally recognized overnight courier service addressed as follows:

PARISH: Christopher L. Roberts
COUNCIL CHAIRMAN
Jefferson Parish Council
200 Derbigny Street, Suite 6200
Gretna, Louisiana 70053

TOWN: David Camardelle
Mayor

Town of Grand Isle
P.O. Box 200
Grand Isle, LA 70358

- 10.0 Assignment.** This Agreement shall be binding upon the successors and assigns for the PARTIES hereto. This Agreement shall not be assigned or subcontracted in whole or in part by TOWN as to the services to be performed hereunder without the written consent of PARISH.
- 11.0 Employment of Parish Personnel.** TOWN certifies that it has not employed and will not employ any person to engage in the performance of this Agreement who is, presently, or at the time of such employment, an employee of PARISH.
- 12.0 Annual Appropriation.** Agreement is contingent upon the appropriation of funds by PARISH. If the Jefferson Parish Council fails to appropriate sufficient monies to provide for the continuation of this Agreement, the Agreement shall terminate on the last day of the fiscal year for which funds were appropriated. Such termination shall be without penalty or expense to PARISH except for payments which have been earned prior to the termination date. Termination of this Agreement by PARISH under the provision of this section shall not constitute an event of default. The decision to fund or not to fund this Agreement for the next fiscal year will be made by the Parish Council in its unfettered discretion based upon what the Parish Council believes to be in the best interests of PARISH. The Parish Council may in its discretion opt not to fund this Agreement for a subsequent fiscal year or years for any reason.
- 13.0 Jurisdiction.** This Agreement shall be deemed to be made under the laws of the State of Louisiana, and for all purposes shall be interpreted in its entirety in accordance with the laws of said State. TOWN hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The PARTIES hereto agree that the sole and exclusive jurisdiction and venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.
- 14.0 Severability.** If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it cannot be so amended, it will be deemed to be deleted. Such amendment or deletion will not affect the validity of any other provisions of this Agreement.
- 15.0 Inspector General.** It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19). By signing this document, every corporation, partnership, or person contracting with PARISH, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.
- 16.0 Entire Agreement.** This Agreement constitutes the entire Agreement between PARISH and TOWN, and supersedes all prior negotiations, representations or Agreements, either written or oral. This Agreement may be amended only by written instrument signed by both PARISH, through its Council Chairman and TOWN by its authorized representative.

This Agreement is executed in 4 originals on the day, month, and year first above written.

Witnesses:

Norma Liner

Print Name: Norma Liner

Ann H. Guidry

Print Name: Ann H. Guidry

Witnesses:

Patricio Bellanger

Print Name: Patricio Bellanger

Nora Combel

Print Name: Nora Combel

PARISH OF JEFFERSON

BY: 
Christopher L. Roberts, Council Chairman
Jefferson Parish Council

Town of Grand Isle

BY: 
David Camardelle
Mayor

RESOLUTION NO: 2735

A resolution authorizing the Mayor to sign an Intergovernmental Agreement with Jefferson Parish to accept \$25,000.00 for the Town to promote tourism related events and/or other economic development activities within the Town of Grand Isle.

WHEREAS: Art, VII, 14 (C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private organization, corporation or individuals; and

WHEREAS: Jefferson Parish is authorized by Jefferson Parish, Louisiana, Code of Ordinances Section 1.01(15) to enter into this Agreement to provide recreational and cultural programs and related services to all citizens of Jefferson Parish; and

WHEREAS: the public purpose of the Project is to provide cultural enrichment and entertainment activities for the public, while promoting economic development and tourism in the Town of Grand Isle and Jefferson Parish; and

WHEREAS: Jefferson Parish has a reasonable expectation of receiving a benefit or value of increased tourism and economic development which is at least equivalent to the Twenty-Five Thousand Dollars (\$25,000.00) provided for in this Agreement.

NOW, THEREFORE, BE IT RESOLVED BY the Town Council of the Town of Grand Isle, Jefferson Parish, Louisiana that:

the Mayor is hereby authorized and directed to sign an Intergovernmental Agreement with Jefferson to accept Twenty-Five Thousand Dollars (\$25,000.00) to promote and stage tourism-related events and/or other economic development activities within the Town of Grand Isle to increase enjoyment for the citizens of Jefferson Parish and increase tourism.

This resolution was jointly offered by the Town Council Members.

Vote thereon as follows:

YEAS: Ray Santiny, Kelly Besson, Jr., Mona Santiny, Brian Barthelemy,
Leoda Bladsacker

NAYS: 0


ABSENT: 0

This resolution was declared adopted this 8th day of August, 2017.



David J. Camardelle, Mayor
Town of Grand Isle

ATTESTED:



Ray A. Santiny, Town Clerk
Town of Grand Isle

RESOLUTION NO: 2735



JEFFERSON PARISH

Office of the Parish Attorney

Michael S. Yenni
Parish President

RUSH

Michael J. Power
Parish Attorney
Jeremy D. Dwyer
Deputy Parish Attorney

CERTIFICATION

In compliance with Jefferson Parish Code of Ordinances § 2-890, I certify that the proposed contract described below has been reviewed by the Parish Attorney's Office and it is my legal opinion that the proposed contract complies with all current legal requirements for such contract under federal, state and parish law. However, compliance with Jefferson Parish Code of Ordinances § 2-895.1, 2-925.2 and 2-933.5 cannot be determined due to the lack of an enforcement procedure in the ordinances. This Office has not reviewed any technical specifications of any contract and this certification applies only to the legal terms of the contract. This certification is made in reliance upon the certification of the requesting Department's Director that the Parish is in compliance with all grant requirements, as well as certification of the Department of Finance regarding the availability of funds, and the legality of all financial transactions pursuant to Jefferson Parish Charter § 4.02(A)(5).

Contract Description: Approving an Intergovernmental Agreement between Jefferson Parish and the **Town of Grand Isle** for the promotion of tourism and/or other economic development within the Town of Grand Isle for a cost not to exceed Twenty-Five Thousand Dollars (\$25,000.00).

Parish Council Approval: Resolution No. 129497 adopted on the 28th day June 2017.

Michael J. Power
Parish Attorney, Jefferson Parish

Sworn to and subscribed before me,
Notary Public on the 6th day of
July, 2017.

Signature

Printed Name
Kenneth B. Krobert
Notary Public #12439
Notary or Bar Roll Number
Parish of Jefferson
State of Louisiana

On motion of **Ms. Lee-Sheng**, seconded by **Mr. Roberts**, the following resolution was offered:

RESOLUTION NO. 129497

A resolution approving an Intergovernmental Agreement between Jefferson Parish and the Town of Grand Isle for the promotion of tourism and/or other economic development within the Town of Grand Isle for a cost not to exceed Twenty-Five Thousand Dollars (\$25,000.00). (Council District 1)

WHEREAS, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private organization, corporation or individuals; and

WHEREAS, PARISH is a constitutionally and statutorily-created local political body of the State of Louisiana with the constitutional and statutory authority to contract, including entering into intergovernmental agreements; and

WHEREAS, TOWN is a constitutionally and statutorily-created local political body of the State of Louisiana with the constitutional and statutory authority to contract, including entering into intergovernmental agreements; and

WHEREAS, PARISH is authorized by Jefferson Parish, Louisiana, Code of Ordinances Section 1.01(15), to enter into this Agreement to provide recreational and cultural programs and related services to all citizens of Jefferson Parish; and

WHEREAS, the public purpose of the Project is to provide cultural enrichment and entertainment activities for the public, while promoting economic development and tourism in the Town of Grand Isle and Jefferson Parish; and

WHEREAS, PARISH has a reasonable expectation of receiving a benefit or value of increased tourism and economic development which is at least equivalent to the Twenty-Five Thousand Dollars (\$25,000.00) provided for in this Agreement; and

WHEREAS, the transfer or expenditure of public funds or property is not a gratuitous donation; and

WHEREAS, the citizens of Jefferson Parish will benefit from the efforts of these parties working together; and

WHEREAS, PARISH desires to cooperate with TOWN in the implementation of the project as hereinafter provided.

NOW THEREFORE, BE IT RESOLVED by the Jefferson Parish Council acting in the governing authority of said Parish:

SECTION 1. That the Intergovernmental Agreement between Jefferson Parish and the Town of Grand Isle for the promotion of tourism and/or other economic development within the Town of Grand Isle for a cost not to exceed Twenty-Five Thousand Dollars (\$25,000.00) is hereby approved.

SECTION 2. That all costs associated with this Agreement shall be charged to Account Number 22010-2741-7680.36 (20141.000).

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence the Vice-Chairwoman, is hereby authorized to sign any and all documents necessary to give full force and effect to this resolution.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 28th day of June, 2017.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

Council's Request for
Payment



Marisa Madere

From: Kerry Schrieffer
Sent: Tuesday, July 24, 2018 1:45 PM
To: Marisa Madere
Subject: payments to Town of Grand Isle

Hi Marisa,

Terry Talamo has called to request that Town of Grand Isle be paid under IGAs per Resolution 131429 and Resolution 131199. ✓

Thanks,

Kerry Schrieffer, CPA
Assistant Finance Director
Jefferson Parish Finance Dept
Phone 504-364-2769

CEA and IGA Tables



CEA Table									
Date	GL Account No.	Project	CD #	GL Description	ACH/Check No.	Amount	Contract No.	Payee	Resolution No.
12/21/2016	23010-2783-7680.217	JUGS SOCIA CHRISTMAS PARA	CD 3	BP SETTLEMENT FUNDS	1094348	\$5,234.76	55-00016266	Krewe of NOMTOC	128135
8/02/2017	22020-2751-7680.152	GRETNA ECO GRETNA HERITAG	CD 1	VIDEO POKER	1101675	\$22,500.00	55-00016429	Gretna Economic Development	128649
3/22/2017	22020-2751-7680.152	GRETNA ECO GRETNA ECONOMI	CD 1	VIDEO POKER	1097117	\$25,000.00	55-00016429	Gretna Economic Development	128649
7/12/2017	22020-2751-7680.152	GRETNA ECO GRETNA HERITAG	CD 1	VIDEO POKER	1100922	\$25,000.00	55-00016429	Gretna Economic Development	128649
8/23/2017	22020-2751-7680.152	GRETNA ECO GRETNA HERITAG	CD 1	VIDEO POKER	1102435	\$54,250.00	55-00016429	Gretna Economic Development	128649
9/20/2017	22020-2751-7680.152	GRETNA ECO GRETNA HERITAG	CD 1	VIDEO POKER	1103342	\$92,650.00	55-00016429	Gretna Economic Development	128649
10/18/2017	22040-2773-7680.206	CENTER FOR SUMMER CAMP	CD 3	RIVERBOAT GAMING	1104373	\$10,191.92	55-00016649	Center for the Innovative Stem Nola	129307
8/27/2018	22030-2762-126-7680.239	FRIENRIVER FREEDOM FEST 2	CD 2	TOURISM EB	1115026	\$25,000.00	55-00017434	Friends of Rivertown	131189
4/30/2018	22030-2762-126-7680.250	HARRRRRCARN CARNIVAL PARADE	CD 2	TOURISM EB	1218230	\$25,000.00	55-00017428	Harahan River Ridge Carnival Club (Krewe of Centurion)	130811
8/27/2018	22030-2763-126-7680.239	FRIENRIVER FREEDOM FEST 2	CD 3	TOURISM EB	1115026	\$22,880.00	55-00017434	Friends of Rivertown	131189
4/10/2017	22040-2772-7680	BRIDGE CIT STORAGE BUILDING	CD 2	RIVERBOAT GAMING	1097630	\$15,000.00	55-00016489	Bridge City Volunteer Fire Co.	128760
4/10/2017	22030-2762-126-7680.198	NEW ORLEANS LEADER BOARDS	CD 2	TOURISM EB	1192969	\$35,000.00	55-00015964	New Orleans Zephyrs	127043
7/24/2018	22040-2773-7680.206	CENTER FOR SUMMER CAMP 20	CD 3	RIVERBOAT GAMING	1113743	\$17,500.00	55-00017605	Center for the Innovative Stem Nola	131434
2/15/2017	22030-2763-126-7680.186	KREWE OF A CARNIVAL PARADE	CD 3	TOURISM EB	1096079	\$25,000.00	55-00016396	Krewe of Athena Carnival Club	128555
12/28/2016	23010-2783-7680.217	JUGS SOCIA CHRISTMAS PARA	CD 3	BP SETTLEMENT FUNDS	1094447	\$18,440.68	55-00016266	Krewe of NOMTOC	128135
1/11/2018	23010-2783-7680.217	JUGS SOCIA CHRISTMAS PARA	CD 3	BP SETTLEMENT FUNDS	1107116	\$19,903.33	55-00017107	Krewe of NOMTOC	130129
2/15/2017	22030-2763-126-7680.200	FORE/KIDS ZURICH CLASSIC	CD 3	TOURISM EB	1189718	\$22,000.00	55-00016241	Fore Kids Foundation	126941
5/17/2017	22030-2762-126-7680.50	JEFFERSON ENHANCE GREEN	CD 2	TOURISM EB	1195989	\$40,000.00	55-00016295	Jefferson Beautification, Inc.	127325
9/20/2017	22030-2763-127-7680.152	GRETNA ECO GRETNA HERITAGE	CD 3	TOURISM WB	1103342	\$10,000.00	55-00016429	Gretna Economic Development	128649
2/07/2018	22030-2763-127-7680.200	FORE/KIDS ZURICH CLASSIC	CD 3	TOURISM WB	1212905	\$22,000.00	55-00016533	Fore Kids Foundation	128912
6/12/2017	22040-2771-7680.235	BECNEL, KO LABOR AND SERV	CD 1	RIVERBOAT GAMING	1100013	\$10,000.00	55-00016589	Konrad Becnel	129330
2/07/2017	22040-2771-7680.183	ADONIS CARNIVAL PARAD	CD 1	RIVERBOAT GAMING	1188563	\$10,000.00	55-00016367	Krewe of Adonis	128502
3/26/2018	22040-2773-7680.180	VIETNAMESE SCHOOL TUTORING	CD 3	RIVERBOAT GAMING	1216309	\$20,000.00	55-00016530	Vietnamese American Tutoring & Education Program	128815
12/08/2016	23010-2783-7680.217	JUGS SOCIA CHRISTMAS PARA	CD 3	BP SETTLEMENT FUNDS	1093606	\$24,829.84	55-00016266	Krewe of NOMTOC	128135
9/13/2017	22040-2771-7680.237	EASTBANKFR PARC DES FAMIL	CD 1	RIVERBOAT GAMING	1203882	\$22,500.00	55-00016860	Eastbank Friends of Recreation	129498
2/07/2018	22040-2771-7680.183	ADONIS CARNIVAL PARADE	CD 1	RIVERBOAT GAMING	1212914	\$10,000.00	55-00017210	Krewe of Adonis	130651
4/04/2018	22040-2771-7680.168	TTECDEV BEAUTIFICATION	CD 1	RIVERBOAT GAMING	1109707	\$11,333.25	55-00017363	Terrytown Economic Development Association	131066
4/03/2018	22040-2771-7680.168	TTECDEV FOOD TRUCK, ET	CD 1	RIVERBOAT GAMING	1109565	\$13,720.00	55-00017363	Terrytown Economic Development Association	131066
2/06/2018	22030-2761-127-7680.201	GRAND ISLE GRAND ISLE TAR	CD 1	TOURISM WB	1212915	\$25,000.00	55-00016698	Intl. Grand Isle Tarpon Rodeo Assn.	129596
3/12/2018	22040-2773-7680.195	RICKEY JAC 13249-256 PROJECT	CD 3	RIVERBOAT GAMING	1108922	\$11,835.25	55-00013249	Rickey Jackson Community Hope Center Courage House	129428
10/15/2018	22030-2761-127-7680.201	GRAND ISLE TARPON RODEO	CD 1	TOURISM WB	1228913	\$25,000.00	55-00017653	Intl. Grand Isle Tarpon Rodeo Assn.	131763
10/04/2017	22040-2772-7680.190	BRIDGE CIT STORAGE BUILDING	CD 2	RIVERBOAT GAMING	1103763	\$25,980.00	55-00016832	Bridge City Volunteer Fire Co.	129737
4/26/2017	22040-2772-7680	BRIDGE CIT STORAGE BUILDING	CD 2	RIVERBOAT GAMING	1098306	\$29,000.00	55-00016489	Bridge City Volunteer Fire Co.	128760
12/18/2017	23010-2783-7680.217	JUGS SOCIA CHRISTMAS PARA	CD 3	BP SETTLEMENT FUNDS	1106397	\$31,591.39	55-00017107	Krewe of NOMTOC	130129
1/08/2018	22040-2773-7680.55	MLK TASK MLK CELEBRATION	CD 3	RIVERBOAT GAMING	1211101	\$15,015.79	55-00017136	Martin Luther King Task Force Inc	130524
8/27/2018	22010-2743-7680.239	FRIENRIVER FREEDOM FEST 2	CD 3	OTB	1115026	\$2,120.00	55-00017434	Friends of Rivertown	131189
6/18/2018	22030-2762-126-7680.50	JEFFERSON ENHANCE GREEN	CD 2	TOURISM EB	1221730	\$50,000.00	55-00016994	Jefferson Beautification, Inc.	130074
12/19/2018	22040-2773-7680.55	MLK TASK MLK PARADE	CD 3	RIVERBOAT GAMING	1232991	\$10,000.00	55-00017920	Martin Luther King Task Force Inc	132483
12/19/2018	22040-2773-7680.55	MLK TASK MLK PARADE	CD 3	RIVERBOAT GAMING	1232991	\$24,507.12	55-00017920	Martin Luther King Task Force Inc	132483
						Subtotal	\$904,983.33		
						Sample's Direct Expenditures Total	\$3,307,907.81		
						% of Sample	27%		

IGA Table

Date	GL Account No.	Project	CD #	GL Description	ACH/Check No.	Amount	Contract No.	Payee	Resolution No.	General Reimbursement Payment Language	Language refers to JPCO 2-925.1
7/25/2018	22010-2741-7680.36	TOWN OF GR PROMOTE TOURIS	CD 1	OTB	1113804	\$25,000.00	55-00016768	Town of Grand Isle	129497		✓
7/12/2017	22010-2741-7680.49	TOWN OF JE FURNISHING FOR	CD 1	OTB	1100892	\$87,500.00	55-00016206	Town of Jean Lafitte	128010		
6/25/2018	22010-2742-7680.162	HARPOLICE PURCHASE NEW V	CD 2	OTB	1221986	\$15,000.00	55-00017403	Harahan Police Department	130229	✓	
7/09/2018	22010-2742-7680.23	CITY OF WE DEMOLITION/SEW	CD 2	OTB	1222764	\$50,000.00	55-00017386	City of Westwego	130989		
8/21/2017	22020-2751-7680.160	CITY OF GR TOURISM EVENTS	CD 1	VIDEO POKER	1102247	\$25,000.00	55-00016253	City of Gretna	128130		
2/15/2017	22020-2751-7680.160	CITY OF GR STREET SIGNS	CD 1	VIDEO POKER	1095898	\$75,000.00	55-00016392	City of Gretna	128500		
1/11/2018	22020-2752-7680.23	CITY OF WE REPAIRS TO CIT	CD 2	VIDEO POKER	1211552	\$50,000.00	55-00017072	City of Westwego	130073		
10/31/2018	22020-2752-7680.187	HARPOLICE CRIME PREVENTI	CD 2	VIDEO POKER	1229721	\$56,175.74	55-00017649	Harahan Police Department	131479		✓
1/24/2018	22040-2771-7680.233	ST MARTIN 0003 - 2017 PO	CD 1	RIVERBOAT GAMING	1212182	\$27,384.00	55-00016461	St. Martin Parish Acquisitions DBA Courtesy Ford, Attn: Michael Solomon	128847		✓
1/11/2017	22020-2752-7680.162	CITY OF HA FIRE EQUIPMENT	CD 2	VIDEO POKER	1094770	\$64,720.97	55-00015729	City of Harahan	126523	✓	
7/09/2018	22020-2752-7680.23	CITY OF WE DEMOLITION/SEW	CD 2	VIDEO POKER	1222764	\$100,000.00	55-00017386	City of Westwego	130989		
10/30/2017	22020-2752-7680.187	HARPOLICE NEW VEHICLES	CD 2	VIDEO POKER	1207590	\$105,990.84	55-00016401	Harahan Police Department	128505	✓	
10/31/2018	22020-2752-7680.187	HARPOLICE CRIME PREVENTI	CD 2	VIDEO POKER	1229318	\$112,351.48	55-00017649	Harahan Police Department	131479		✓
5/15/2017	22020-2753-7680.221	24TH COUNSELING FOR	CD 3	VIDEO POKER	1196315	\$20,000.00	55-00016548	24th Judicial District Public Defenders Ofc Judge Cornelius E. Reagan	128509		
6/27/2017	22030-2761-127-7680.49	TOWN OF JE PROMOTE JEAN L	CD 1	TOURISM WB	1100389	\$20,000.00	55-00015619	Town of Jean Lafitte	126369		
7/12/2017	22030-2761-127-7680.49	TOWN OF JE FURNISHING FOR	CD 1	TOURISM WB	1100892	\$61,089.11	55-00016206	Town of Jean Lafitte	128010		
12/13/2017	22030-2761-127-7680.160	CITY OF GR TOURISM RELATE	CD 1	TOURISM WB	1106228	\$100,000.00	55-00016253	City of Gretna	130376		
7/25/2018	22030-2761-127-7680.36	TOWN OF GR PROMOTE TOURISM	CD 1	TOURISM WB	1113804	\$25,000.00	55-00016768	Town of Grand Isle	131429		✓
3/05/2018	22030-2763-127-7680.49	TOWN OF JE PROMOTE TOURISM	CD 3	TOURISM WB	1108606	\$14,748.57	55-00016485	Town of Jean Lafitte	128131		
5/24/2018	22040-2771-7680.221	24TH COUNSELING FOR	CD 1	RIVERBOAT GAMING	1220245	\$15,000.00	55-00016548	24th Judicial District Public Defenders Ofc Judge Cornelius E. Reagan	130650		
8/27/2018	22040-2771-7680.229	LAFITTE AR PURCHASE OF VE	CD 1	RIVERBOAT GAMING	1115020	\$35,000.00	55-00017651	Lafitte Area Independent Levee District	131706		
8/21/2017	22040-2773-7680.228	DISTRICT A SUPPORT TRUANC	CD 3	RIVERBOAT GAMING	1202122	\$40,000.00	55-00016063	District Attorney's Office	129215		
8/02/2017	23010-2781-7680.36	TOWN OF GR EMERGENCY REPA	CD 1	BP SETTLEMENT FUNDS	1101653	\$84,375.66	55-00016128	Town of Grand Isle	129292	✓	
10/24/2016	23010-2781-7680.36	TOWN OF GR HURRICANE PROT	CD 1	BP SETTLEMENT FUNDS	1092104	\$87,825.00	55-00016128	Town of Grand Isle	127660	✓	
8/16/2017	23010-2781-7680.36	TOWN OF GR EMERGENCY REPA	CD 1	BP SETTLEMENT FUNDS	1102153	\$148,537.91	55-00016128	Town of Grand Isle	129292	✓	
11/15/2017	23010-2781-7680.36	TOWN OF GR EMERGENCY REPA	CD 1	BP SETTLEMENT FUNDS	1105302	\$710,860.20	55-00016128	Town of Grand Isle	130065	✓	
7/09/2018	23010-2782-7680.23	CITY OF WE DEMOLITION/SEW	CD 2	BP SETTLEMENT FUNDS	1222764	\$100,000.00	55-00017386	City of Westwego	130989		
9/6/2017	23010-2784-7680.161	CITY OF KE AUTOMATED LICE	CD 4	BP SETTLEMENT FUNDS	1203350	\$146,365.00	55-00016372	City of Kenner	128531		
						Subtotal	\$2,402,924.48				
						Sample's Direct Expenditures Total	\$3,307,907.81				
						% of Sample	73%				



RICKY J. TEMPLET
COUNCIL CHAIRMAN
COUNCILMAN AT-LARGE, DIV. A
JEFFERSON PARISH

EASTBANK
1221 ELMWOOD PARK BLVD., SUITE 1016
JEFFERSON, LA 70123
OFFICE: (504) 736-6615

WESTBANK
200 DERBIGNY STREET, SUITE 6200
GRETNA, LA 70053
OFFICE: (504) 364-2616

January 31, 2022
February 7, 2022 (rev. 1)

David N. McClintock
Inspector General
Office of Inspector General
Jefferson Parish
990 N. Corporate Drive, Suite 300
Jefferson, LA 70123

Dear Mr. McClintock,

We have completed discussion with the other six Council offices (Council Districts 1 through 5 and Council At-Large Div. B) in reference to your office's report, Jefferson Parish Council District – Improvement/Assistance Funds (2019-0004), issued on 10/15/2021.

According to this report, your office assessed and evaluated the process of expending and approving of Council District Improvement Assistance (CDIA) funds. Your findings included: 1) A lack of adequate contract administration, 2) A lack of ordinance regarding intergovernmental agreements (IGAs), 3) Unclear ordinance language specifically related to advances and supporting documentation, 4) Unallowable expenditures of CDIA funds, and 5) Questioned costs due to Lack of sufficient supporting documentation.

After careful consideration with the other six Council offices, we have determined that the Council Research and Budget (R & B) Director will be designated as the contract administrator for CDIA funds unless the contract aligns with another Jefferson Parish department's oversight. The Council will also work with the Council R & B Director to develop consistent ordinance language for both IGAs and CEAs, similar to what the parish administration has. Finally, the affected Council Districts will rectify the referenced unallowable expenditures discussed in the

report, once funding becomes available. Should you have any questions or concerns, please do not hesitate to reach out to me.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ricky Templet', with a long horizontal flourish extending to the right.

Ricky Templet
Council Chairman
Councilman At-Large, Division A

Regions Bank
 New Orleans Main Poydras ST
 400 Poydras Street
 New Orleans, LA 70130

LAFITTE AREA INDEPENDENT LEVEE DISTRICT
 2654 JEAN LAFITTE BLVD
 LAFITTE LA 70067-5204

ACCOUNT # 0080625193

Cycle 001
 Enclosures 25
 Page 14
 3 of 4

Check# 3424 07/10/2018 \$2000.00

Check# 3427 07/13/2018 \$1252.42

Check# 3428 07/17/2018 \$1652.46

Check# 3429 07/13/2018 \$1212.49

Check# 3430 07/13/2018 \$1923.85

Check# 3431 07/16/2018 \$85196.50

Check# 3432 07/18/2018 \$13220.54

Check# 3433 07/16/2018 \$1350.00

Check# 3435 07/30/2018 \$30.00

Check# 3436 07/30/2018 \$45072.05

Check# 3437 07/30/2018 \$951.51

Check# 3438 07/30/2018 \$140643.20

Check# 3441 07/31/2018 \$786.25

Check# 3442 07/30/2018 \$1212.48

STATE OF LOUISIANA

CERTIFICATE OF TITLE

VIN 1FTEW1E51JFD36771				TITLE NUMBER B9629991		DATE ISSUED 10/16/2018	
MAKE FORD	MODEL	BODY PK	COLOR WHI/	YR 2018	DATE ACQUIRED 07/26/2018	ODOMETER 79	N/U N

* * MAIL TO * *

LAFITTE AREA INDEPENDENT
 LEVEE DISTRICT
 2654 JEAN LAFITTE BLVD
 LAFITTE LA 70067

* * OWNER * *

LAFITTE AREA INDEPENDENT
 LEVEE DISTRICT
 2654 JEAN LAFITTE BLVD
 LAFITTE LA 70067

TO TEST FOR AUTHENTICITY, HOLD DOCUMENT TO LIGHT AND VERIFY EAGLE'S HEAD WATERMARK

TO TEST FOR AUTHENTICITY, HOLD DOCUMENT TO LIGHT AND VERIFY EAGLE'S HEAD WATERMARK

(LIEN)	DATE

First Lien Released _____ Date

By _____
Authorized Representative

Second Lien Released _____ Date

By _____
Authorized Representative

The undersigned as Vehicle Commissioner of the State of Louisiana, certifies that the applicant named herein has been duly registered in this office as owner of the motor vehicle described, pursuant to the laws of the State of Louisiana, subject to the mortgages and encumbrances, if any, herein set forth.

In witness whereof, I have affixed my signature at Baton Rouge.

Kenneth St Germain



FORM 81 A 81 42541008

DPSMV 1663 (R7/07) **ANY ALTERATION OR ERASURE VOIDS THIS DOCUMENT.**

KEEP IN SAFE PLACE

LAMARQUE MOTOR COMPANY

LAMARQUE FORD, INC.
 3101 WILLIAMS BLVD PO BOX 1729 KENNER LA 70063
 (504) 443-2500

INVOICE

SOLD TO **LAFITTE AREA INDEPENDENT LEVEE DISTRICT**
 ADDRESS **2654 JEAN LAFITTE BLVD**
LAFITTE, LA 70067-5204

DATE 07/26/2018
 SALESMAN STERLING HERBERT
 DEALER NO. N-2017-00125

504/689-7801

STOCK NO.	YEAR	MAKE	MODEL & BODY	NEW OR USED	SERIAL NUMBER	COLOR	IGNITION KEY NO.	TRUNK KEY NO.
VEHICLE SOLD JFD36771	2018	FORD	F150 PU PU	NEW	1FTEW1E51JFD36771			
TRADE-IN								

OPTIONAL EQUIPMENT AND ACCESSORIES	GROUP	DESCRIPTION	PRICE	PRICE OF VEHICLE	\$	45072.05
<p>PAYMENT DUE UPON RECEIPT OF INVOICE</p> <p>MILEAGE <u>79</u></p>				OPTIONAL EQUIPMENT	\$	
				TOTAL		45072.05
				SALES TAX		N/A
				LICENSE & TITLE		N/A
				TOTAL		45072.05
				CREDIT LIFE & A & H INS.		N/A
						N/A
				TOTAL		45072.05
				SETTLEMENT		
				CASH & DEPOSITS		N/A
VEHICLE RECEIVABLE		N/A				
TRADE-IN		<u>N/A</u>				
LESS LIEN		<u>N/A</u>				
NET TRADE-IN		<u>N/A</u>				
PAYOFF TO						
FINANCED BY:						
CASH						
TOTAL		45072.05				



Louisiana Department of
Public Safety and Corrections
Office of Motor Vehicles
PO Box 64886
Baton Rouge, LA 70896

REGISTRATION CERTIFICATE

VEHICLE IS SUBJECT TO LIEN(S) AS FOLLOWS

11/N TT/CODE	PP261057 LICENSE PLATE	PERM EXPIRATION	1FTEW1E51JFD36771 V.I.N.	10/16/2018 DATE	2600 DOMICILE		
FORD MAKE	010000 MODEL/WEIGHT	PK BODY	WHI/ COLOR	2018 YEAR	000079 ODOMETER	720796567 DL/EIN	OCL CITY LIMITS
1 SCD	MRTD DEALER CODE	0116 CLASS	NS EX SPEC CODES	PP AUTO USE	OLD EXP	CITATION DATE	
CL FT FLAGS		PREVIOUS TITLE		STATE	OLD LIC NO	EXP	
N N/U	07/26/2018 DATE ACQUIRED	EFT	CURRENT LA TITLE	TAXABLE VAL MANUF	07/26/2018 TAX DATE	10/16/2018 EFFECTIVE DATE	
OWNER'S NAME		SPOV OR VALUE	TRADE VALUE	REBATE	TAXABLE VALUE		
LAFITTE AREA INDEPENDENT LEVEE DISTRICT 2654 JEAN LAFITTE BLVD LAFITTE LA 70067 N/T: 2		009 OFFICE NUMBER	REPRINT	HCST	TAX & FEE INFORMATION		
		0071 4602 16 OPER/PID SEQ #	MICROFILM #	BATCH/SEQ #	ST SALES TAX	LIC FEE	FREE
					ST TAX PNLT	TOW FEE	
					ST INTEREST	LIC CRDT	
					ST TAX CRDT	LIC PNLT	
					ST PNLT CRDT	LIC TRANSFER	
					ST VNDRS COMP	LIC PNLT CRDT	
					NET ST TAX	NET LIC FEE	
					TOURISM	PARISH FEE	
					P/M SALES TAX	MTG FEE	
					P/M TAX PNLT	MISC FEE	
					P/M INTEREST	SERVICE HNDL	
					P/M OOS TX CRDT	TITLE FEE	68.50
					P/M PNLT CRDT	TITLE HNDL	8.00
					P/M VNDRS COMP	EXP TITLE FEE	
					WHEELCHAIR LIFT	ADMIN FEE	
					NET P/M TAX	S.P. FEE	
					TOTAL TAX	TOTAL FEES	76.50
					TOTAL: 76.50	REMITTANCE:	

LAFITTE AREA INDEPENDENT
LEVEE DISTRICT
2654 JEAN LAFITTE BLVD
LAFITTE LA 70067



- INSTRUCTIONS:
- 1) Remove decal by bending paper along dotted line.
 - 2) Lift edge of decal and slowly peel.
 - 3) See back side for instructions.

THIS REGISTRATION CERTIFICATE MUST BE CARRIED IN THE VEHICLE AT ALL TIMES
SEE REVERSE SIDE FOR IMPORTANT INFORMATION

LAMARQUE FORD, INC.
 3101 Williams Blvd.
 Kenner, LA 70065
 (504) 443-2500

AGREEMENT TO ARBITRATE

Customer Name(s): LAFITTE AREA INDEPENDENT LEVEE DISTRICT Date: 07/26/2018

Vehicle Description: 2018 FORD F150 PU 1FTEW1E51JFD36771 79

By entering into this Agreement to Arbitrate ("Agreement"), Customer(s) and Dealership, including any Assignee (collectively referred to as "the Parties") agree, except as otherwise provided in this Agreement, to settle by binding arbitration any dispute between them regarding: (1) the purchase/lease by Customer(s) of the above-referenced Vehicle; (2) any products and services purchased in conjunction with the Vehicle; (3) any financing obtained in connection with the transaction; and/or (4) any other dispute between them related to the purchase/lease transaction. Matters that the Parties agree to arbitrate include, but are not limited to, disputes related to the Retail Purchase/Retail Lease Agreement and any documents incorporated therein by reference (whether such reference is made in the Agreement or in the document itself), the application for and terms of financing for the transaction, the Finance/Lease Contract, any alleged promises, representations and/or warranties made to or relied upon by the Parties, and any alleged unfair, deceptive, or unconscionable acts or practices.

Notwithstanding any other provisions in this Agreement, the Parties agree they are not waiving their right to exercise any self-help or provisional remedy available by law or pursuant to an agreement between them. Nor is either Party required to arbitrate any individual claim that is filed and properly within the jurisdiction of a small claims court or equivalent state court. Until a Party entitled to do so requests arbitration, any Party to this Agreement may proceed with such other rights and remedies and neither Party waives the right to request arbitration under this Agreement by exercising such other rights and remedies or by initially agreeing to litigate a claim in court. In addition, if a claim originally brought in a small claims court (or equivalent state court) is transferred or appealed to a higher trial court or if a new claim is asserted after the initial filing of such litigation, the Parties shall have the right to request arbitration under this Agreement.

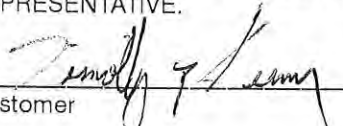
This Agreement evidences a transaction involving interstate commerce. The parties acknowledge and agree that the Federal Arbitration Act (9 U.S.C. §1 et seq.) ("FAA") shall govern any arbitration under this Agreement. The parties further agree that any dispute between them shall be arbitrated in accordance with the rules of the **American Arbitration Association** (1-800-778-7879), 1633 Broadway, 10th Floor, New York, New York 10019 (www.adr.org). A copy of the Arbitration Rules may be obtained by visiting the web site indicated or by contacting the Organization directly. The Rules in effect at the time the request for arbitration is made will govern.

"Consumer claims" shall be arbitrated in accordance with the consumer arbitration rules and fee schedule provided for in the American Arbitration Association's Rules. If the Dealership initiates the arbitration proceedings, it will pay the entire cost of the initial filing fees. If the Customer initiates the arbitration proceedings, the Customer will pay the initial filing fees specified by the Arbitration Rules up to the amount he/she would be required to pay if the claim were filed before a state or federal court of law having proper jurisdiction over the proceeding. The Dealership will, upon Customer's request, pay any portion of the initial filing fees that exceeds this amount. The Dealership will also pay administrative costs for the arbitration proceedings reasonably incurred by customer that exceed \$750, regardless of which Party initiates the proceedings.

To initiate an arbitration proceeding, the demanding Party must notify the other Party, in writing, that it wishes to arbitrate a dispute. The "demand" for arbitration should briefly explain the basis for the dispute, list the names and addresses of the Parties involved, and specify the amount of monetary damages involved and/or any other remedy sought. The arbitrator(s) shall be attorneys or retired judges and shall be selected in accordance with the applicable Arbitration Rules. Both Parties agree that the arbitration proceedings shall take place in the county and state where the Dealership is located and the transaction occurred. They further consent to the jurisdiction of the courts of said county and state for purposes of enforcing this Agreement and the decision of the arbitrator(s). If it is inconvenient for either Party to participate in arbitration proceedings in the county where the Dealership is located, the proceedings shall be held at a mutually convenient location agreed upon by the Parties in a separate written agreement.

The arbitrator(s) shall apply and be bound by governing state and federal law when making the decision and award and shall only award those damages or other relief permitted by applicable law. Either Party may demand, at any time, a written decision from the arbitrators setting forth the findings of fact and/or conclusions of law and further agree that the arbitration proceedings and the decision of the arbitrators shall be open to the public, even if the Rules selected provide otherwise. **Nothing in this Agreement shall be interpreted as limiting or precluding the arbitrator(s) from awarding monetary damages or any other relief provided for by law. Furthermore, neither party is precluded from filing a complaint with the Office of the Attorney General of this State or from participating in a mediation program administered by the Attorney General or Better Business Bureau, but the Parties agree that by entering into this Agreement, they are waiving their right to a jury trial and their right to bring or participate in any class action or multi-plaintiff action in court or through arbitration.** Once one of the Parties has demanded arbitration, binding arbitration is the exclusive method for resolving any and all claims between them. The decision of the arbitrator(s) shall be final and binding, except for any right of appeal provided by the FAA and the Arbitration Rules that governed the original arbitration proceedings. The cost of appeal shall be borne by the appealing Party.

If any term of this Agreement conflicts with the terms of any other document or agreement between the Parties, the terms of this Agreement shall prevail. If any part of this Agreement shall be declared unenforceable for any reason, the remainder of the Agreement shall remain enforceable. BY SIGNING BELOW, CUSTOMER ACKNOWLEDGES THAT HE OR SHE HAS READ THIS AGREEMENT TO ARBITRATE AND AGREES TO BE BOUND BY THE TERMS AND CONDITIONS OF THIS AGREEMENT. THIS AGREEMENT IS INCORPORATED BY REFERENCE INTO THE RETAIL PURCHASE/RETAIL LEASE AGREEMENT. IT MAY NOT BE MODIFIED OR AMENDED EXCEPT BY A SEPARATE WRITTEN AGREEMENT SIGNED BY CUSTOMER(S) AND AN AUTHORIZED DEALERSHIP REPRESENTATIVE.


 Customer _____ Date 07/26/2018

 Authorized Dealership Representative Date 07/26/2018

Customer _____ Date _____

LAMARQUE FORD

3101 WILLIAMS BLVD., P.O. BOX 1729 KENNER, LA 70063 • (504) 443-2500

DELIVERY RECEIPT

DESCRIPTION OF VEHICLE

2018	FORD	F150 (W1E)	SUPER CREW P/U	WHITE
YEAR	MAKE	MODEL	TYPE	COLOR

1FTEW1E51JFD36771


SERIAL No. OF VEHICLE

THIS IS TO CERTIFY THAT I, _____
 THE UNDERSIGNED, TOOK DELIVERY OF THE VEHICLE
 DESCRIBED ABOVE WHILE REPRESENTING:

ODGOMETER							

TOWN OF LAFITTE

NAME OF COMPANY

SIGN HERE: 

BY: *Terrell J. Perry*
 SIGNATURE OF REPRESENTATIVE

★ 2/26/18
 DATE

N/A	CASH	
LEASING COMPANY	P.O. OR REQ. NUMBER	
TOWN OF LAFITTE	LAFITTE, LA	CO. UNIT No.
CUSTOMER OR LESSEE	LOCATION	
LAMARQUE FORD, INC.	23E020	S484
DEALER ORDERING UNIT	DEALER CODE	ITEM No.

FA-10153	FB-39865
IGNITION KEY No.	TRUNK KEY No.
JFD36771	
STOCK No.	CD OR BID No.

[Signature]
 AUTHORIZED SIGNATURE

CERTIFICATE OF ORIGIN FOR A VEHICLE



DATE
JUNE 13, 2018

INVOICE NO.
FD36771 2

VEHICLE IDENTIFICATION NO.
1FTEW1E51JFD36771

YEAR
2018

MAKE
FORD

BODY TYPE
145 F150 CREW CAB 4X4 SS

SHIPPING WEIGHT
4707 LBS.

H.P.(S.A.E.) 42.90
G.V.W.R. 7000 LBS
NOMINAL TONNAGE

NO. CYLS. 8
1/2

SERIES OR MODEL
W1E6

I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer.

NAME OF DISTRIBUTOR, DEALER, ETC.

Lamarque Ford, Inc.

P. O. BOX 1729
Kenner LA 70063

23E020

It is further certified that this was the first transfer of such new motor vehicle in ordinary trade and commerce.

MEMO DATA

FINANCE SOURCE 000001

B47670317

FORD MOTOR COMPANY

Ford Motor Credit Co
P.O. Box 1732, Room
Dearborn MI
48121

BY Jonathan E Osgood
JONATHAN E. OSGOOD, SECRETARY (AGENT)

DEARBORN, MICHIGAN

CITY - STATE



THIS DOCUMENT CONTAINS INVISIBLE FLUORESCENT FIBERS

HOLD DOCUMENT UNDER BLACKLIGHT TO VERIFY AUTHENTICITY

Each undersigned seller certifies to the best of his knowledge, information and belief under penalty of law that the vehicle is new and has not been registered in this or any state at the time of delivery and the vehicle is not subject to any security interests other than those disclosed herein and warrant title to the vehicle. FOR VALUE RECEIVED I TRANSFER THE VEHICLE DESCRIBED ON THE FACE OF THIS CERTIFICATE TO:

DISTRIBUTION-DEALER ASSIGNMENT NUMBER 1

NAME OF PURCHASER(S) Lafitte Area Independent Genee District
 ADDRESS 2654 Jean Lafitte Blvd Lafitte La 70067

I certify to the best of my knowledge that the odometer reading is 79 No Tenths

DEALER Manaque Ford Inc N 2017-00125 BY Deborah West
NAME OF DEALERSHIP DEALER'S LICENSE NUMBER

State of La Being duly sworn upon oath says that the statements set forth are true and correct. Subscribed and sworn to me before this 26 day of 7 18

County of Lafitte Notary Public

USE NOTARIZATION ONLY IF REQUIRED IN TITLING JURISDICTION

DISTRIBUTION-DEALER ASSIGNMENT NUMBER 2

NAME OF PURCHASER(S) NORMA BROUSSARD
 ADDRESS 58513

I certify to the best of my knowledge that the odometer reading is _____ No Tenths

DEALER _____ BY _____
NAME OF DEALERSHIP DEALER'S LICENSE NUMBER

State of _____ Being duly sworn upon oath says that the statements set forth are true and correct. Subscribed and sworn to me before this _____ day of _____

County of _____ Notary Public

USE NOTARIZATION ONLY IF REQUIRED IN TITLING JURISDICTION

DISTRIBUTION-DEALER ASSIGNMENT NUMBER 3

NAME OF PURCHASER(S) _____
 ADDRESS _____

I certify to the best of my knowledge that the odometer reading is _____ No Tenths

DEALER _____ BY _____
NAME OF DEALERSHIP DEALER'S LICENSE NUMBER

State of _____ Being duly sworn upon oath says that the statements set forth are true and correct. Subscribed and sworn to me before this _____ day of _____

County of _____ Notary Public

USE NOTARIZATION ONLY IF REQUIRED IN TITLING JURISDICTION

DISTRIBUTION-DEALER ASSIGNMENT NUMBER 4

NAME OF PURCHASER(S) _____
 ADDRESS _____

I certify to the best of my knowledge that the odometer reading is _____ No Tenths

DEALER _____ BY _____
NAME OF DEALERSHIP DEALER'S LICENSE NUMBER

State of _____ Being duly sworn upon oath says that the statements set forth are true and correct. Subscribed and sworn to me before this _____ day of _____

County of _____ Notary Public

USE NOTARIZATION ONLY IF REQUIRED IN TITLING JURISDICTION

ODOMETER DISCLOSURE FOR RETAIL SALE

Federal Law requires you to state the odometer mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked. Odometer Reading _____ No Tenths The mileage stated is in excess of its mechanical limits. The odometer reading is not the actual mileage.

WARNING ODOMETER DISCREPANCY

Signature(s) of Seller(s) _____ Date of Statement _____ Date of Sale _____
 Printed Name(s) of Seller(s) _____ Dealer's No _____ Being duly sworn upon oath says that the statements set forth are true and correct. Subscribed and sworn to me before this _____ day of _____

Signature of Purchaser(s) _____
 Printed Name(s) of Purchaser(s) _____ Notary Public

Company Name (if Applicable) _____ State of _____
 Address of Purchaser(s) _____ County of _____

USE NOTARIZATION ONLY IF REQUIRED IN TITLING JURISDICTION

LIENHOLDER

1st lien in favor of _____
 whose address is _____

2nd lien in favor of _____
 whose address is _____

REV 11/02

LAMARQUE MOTOR COMPANY

LAMARQUE FORD, INC.
3101 WILLIAMS BLVD PO BOX 1729 KENNER LA 70063
(504) 443-2500

INVOICE

SOLD TO **LAFITTE AREA INDEPENDENT LEVEE DISTRICT**

DATE 07/26/2018

ADDRESS **2654 JEAN LAFITTE BLVD
LAFITTE, LA 70067-5204**

SALESMAN STERLING HERBERT

504/689-7801

DEALER NO. N-2017-00125

STOCK NO.	YEAR	MAKE	MODEL & BODY	NEW OR USED	SERIAL NUMBER	COLOR	IGNITION KEY NO.	TRUNK KEY NO.
VEHICLE SOLD JFD36771	2018	FORD	F150 PU PU	NEW	1FTEW1E51JFD36771			
TRADE-IN								

	GROUP	DESCRIPTION	PRICE	
OPTIONAL EQUIPMENT AND ACCESSORIES				PRICE OF VEHICLE \$ 45072.05
				OPTIONAL EQUIPMENT \$
				TOTAL 45072.05
				SALES TAX N/A
				LICENSE & TITLE N/A
				TOTAL 45072.05
				CREDIT LIFE & A & H INS. N/A
				TOTAL 45072.05
				SETTLEMENT
				CASH & DEPOSITS N/A
			VEHICLE RECEIVABLE N/A	
			TRADE-IN <u> </u> N/A	
			LESS LIEN <u> </u> N/A	
			NET TRADE-IN <u> </u> N/A	
			PAYOFF TO <u> </u>	
			FINANCED BY:	
			CASH	
			TOTAL 45072.05	
			MILEAGE <u>79</u>	

PAYMENT DUE UPON
RECEIPT OF INVOICE

LAMARQUE MOTOR COMPANY

DealerCAP

LAMARQUE FORD, INC.
3101 Williams Blvd.
Kenner, LA 70065
(504) 443-2500

RETAIL PURCHASE AGREEMENT

Email Address: Timkerner50@yahoo.com Deal #: 2 1 2 0 3 2

Purchaser's Name(s): LAFITTE AREA INDEPENDENT LEVEE DISTRICT Date: 07/26/2018

Address: 2654 JEAN LAFITTE BLVD City: LAFITTE ST: LA Zip Code: 70067 Parish: JEFFERSON

Home Telephone: 504-689-2208 Work Telephone: 504-338-0270 MAYOR KERNER Cell Phone: FAX# 504-689-7801

Social Security#: _____ D.L./State I.D.#: _____ Issuing State: _____ Exp. Date: _____

The above information has been requested so that we may verify your identity. By signing below, you represent that you are at least 18 years of age and have authority to enter into this Agreement. The Odometer Reading for the Vehicle you are purchasing is accurate unless indicated otherwise. Please refer to the Federal Mileage Statement for full disclosure.

YEAR	2018	MAKE	FORD	MODEL	F150 (W1E)	COLOR	WHITE	STOCK NO.	JFD36771
SERIAL NO.	1FTEW1E51JFD36771			ODOMETER READING	79	SALESPERSON			
THE VEHICLE IS:		PRIOR USE DISCLOSURE:							
<input checked="" type="checkbox"/> NEW <input type="checkbox"/> USED		<input type="checkbox"/> DEMONSTRATOR <input type="checkbox"/> FACTORY OFFICIAL <input type="checkbox"/> LEASE <input type="checkbox"/> RENTAL <input type="checkbox"/> OTHER							

WARRANTY STATEMENT		CASH PRICE OF VEHICLE	
We are selling this Vehicle to you AS-IS and we expressly disclaim all warranties, express or implied, including any implied warranties of merchantability and fitness for a particular purpose, unless the box beside "Limited Warranty Applies" is marked below or we enter into a service contract with you at the time of, or within 90 days of, the date of this transaction. Any warranties by a manufacturer or supplier other than our Dealership are theirs, not ours, and only such manufacturer or supplier shall be liable for performance under such warranties. We neither assume nor authorize any other person to assume for us any liability in connection with the sale of the Vehicle and the related goods and services.		OTHER GOODS/SERVICES	
<input type="checkbox"/> Limited Warranty Applies. We are providing the attached Limited Warranty in connection with this transaction. Any implied warranties apply for the duration of the Limited Warranty.			
X _____ X _____			

WAIVER OF REDHIBITION WARRANTY AND RIGHTS		DOCUMENTATION/COMPLIANCE FEE*	
This Vehicle is sold AS-IS without any warranties of any kind whatsoever, including warranties as to the condition, operation, quality or suitability of the Vehicle for its intended use by the Purchaser, without regard to the presence of apparent or hidden defects and with the Purchaser's full and complete waiver of all warranties and any and all rights for the return of the all or any part of the purchase price by reason of any such defects.		TOTAL SELLING PRICE	\$45,072.05
Purchaser expressly waives the warranty of fitness and the warranty against Redhibitory vices and defects, whether apparent or latent, imposed by Louisiana Civil Code Articles 2520 through 2548, inclusive, and any other applicable state or federal law and the jurisprudence thereunder.		LESS: TRADE-IN ALLOWANCE	
Purchaser also waives any rights Purchaser may have in Redhibition to a return of the purchase price or to a reduction of the purchase price paid pursuant to Louisiana Civil Code Articles 2520 to 2548, inclusive, in connection with the Vehicle being purchased.		PAYOFF	
By signing below, you acknowledge that this Waiver of Redhibition Rights has been brought to your attention and explained to you and that you have expressly agreed to waive the Redhibition warranty and rights.		TAX	
X _____ X _____		WASTE TIRE FUND	

TRADE-IN VEHICLE INFORMATION		TITLE AND REGISTRATION	
Year:	Make:	Model:	Color:
Serial No:	Odometer Reading:		
	<input type="checkbox"/> Not Accurate		
Trade-In Allowance:	Balance Owed & Lienholder:		
		SUBTOTAL	\$45,072.05

<input type="checkbox"/> DEPOSIT/ <input type="checkbox"/> PARTIAL PAYMENT: The sum of \$ _____ was received from you as a Deposit/Partial Payment. It is not refundable, except as set forth in this Agreement. In the case of a Deposit, we will refrain from selling the vehicle for _____ days.	<input checked="" type="checkbox"/> **FINANCE CHARGES: If we assist you to obtain financing for this transaction, we may be participating in finance charges associated with this sale.	REBATE	
X _____	X _____	DOWN PAYMENT	
*DOCUMENTATION/COMPLIANCE FEE: This fee is authorized by R.S. 8:969.18(A)(2). It is not a mandatory state fee. The seller, who may also be an extender of credit, may charge the fee for credit investigation, compliance with federal and state law, preparation of the documents necessary to perfect or satisfy a lien upon the objects sold, and any other functions incidental to the titling of the retail sale.		TOTAL DUE	\$45,072.05

OTHER MATERIAL UNDERSTANDINGS AND INTEGRATED DOCUMENTS		SERVICE CONTRACT	
<input type="checkbox"/> IF BOX IS MARKED, PLEASE SEE ATTACHED DELIVERY CONFIRMATION			
<input type="checkbox"/> IF BOX IS MARKED, PLEASE SEE ATTACHED SPOT DELIVERY AGREEMENT			
		UNPAID BALANCE DUE	\$45,072.05

A new motor vehicle may have been subject to a National Highway Traffic Safety Administration required recall which would be repaired in accordance with manufacturer standards approved by the National Highway Traffic Safety Administration. If such a repair is a concern before you purchase, please ask for a copy of the recall notice, if applicable, to the vehicle being sold.

Purchaser Signature _____ Dealership Representative Signature _____ Customer Signature _____ Date _____

The front and back of this Agreement and any documents which are part of this transaction or incorporated herein comprise the entire agreement affecting this Retail Purchase Agreement and no other agreement or understanding of any nature concerning the same has been made or entered into or will be recognized. I have read and accept the terms and conditions of this Agreement, including the terms and conditions that appear on the reverse side, and agree to them as if they were printed above my signature. I further acknowledge receipt of a copy of this Agreement. This Agreement shall not become binding until signed and accepted by an Authorized Dealership Representative.

Purchaser *Timothy Kerner* Accepted by Authorized Dealership Representative *[Signature]*

Purchaser _____

LAMARQUE FORD

3101 WILLIAMS BLVD., P.O. BOX 1729 KENNER, LA 70063 • (504) 443-2500

DELIVERY RECEIPT

DESCRIPTION OF VEHICLE

2018	FORD	F150 (W1E)	SUPER CREW P/U	WHITE
YEAR	MAKE	MODEL	TYPE	COLOR

1FTEW1E51JFD36771

SERIAL No. OF VEHICLE

THIS IS TO CERTIFY THAT I, _____
 THE UNDERSIGNED, TOOK DELIVERY OF THE VEHICLE
 DESCRIBED ABOVE WHILE REPRESENTING:

ODOMETER							

TOWN OF LAFITTE

NAME OF COMPANY

SIGN HERE: 

BY:

SIGNATURE OF REPRESENTATIVE



DATE

N/A	CASH	
LEASING COMPANY	P.O. OR REQ. NUMBER	
TOWN OF LAFITTE	LAFITTE, LA	
CUSTOMER OR LESSEE	LOCATION	CO. UNIT No.
LAMARQUE FORD, INC.	23E020	S484
DEALER ORDERING UNIT	DEALER CODE	ITEM No.

FA-10153
 IGNITION KEY No.

FB-39865
 TRUNK KEY No.

JFD36771

STOCK No.

CD OR BID No.


 AUTHORIZED SIGNATURE

LAMARQUE MOTOR COMPANY

212032

LAMARQUE FORD, INC.
3101 Williams Blvd.
Kenner, LA 70065
(504) 443-2500

AGREEMENT TO ARBITRATE

Customer Name(s): LAFITTE AREA INDEPENDENT LEEVE DISTRICT Date: 07/26/2018

Vehicle Description: 2018 FORD F150 PU 1FTEW1E51JFD36771 79

By entering into this Agreement to Arbitrate ("Agreement"), Customer(s) and Dealership, including any Assignee (collectively referred to as "the Parties") agree, except as otherwise provided in this Agreement, to settle by binding arbitration any dispute between them regarding: (1) the purchase/lease by Customer(s) of the above-referenced Vehicle; (2) any products and services purchased in conjunction with the Vehicle; (3) any financing obtained in connection with the transaction; and/or (4) any other dispute between them related to the purchase/lease transaction. Matters that the Parties agree to arbitrate include, but are not limited to, disputes related to the Retail Purchase/Retail Lease Agreement and any documents incorporated therein by reference (whether such reference is made in the Agreement or in the document itself), the application for and terms of financing for the transaction, the Finance/Lease Contract, any alleged promises, representations and/or warranties made to or relied upon by the Parties, and any alleged unfair, deceptive, or unconscionable acts or practices.

Notwithstanding any other provisions in this Agreement, the Parties agree they are not waiving their right to exercise any self-help or provisional remedy available by law or pursuant to an agreement between them. Nor is either Party required to arbitrate any individual claim that is filed and properly within the jurisdiction of a small claims court or equivalent state court. Until a Party entitled to do so requests arbitration, any Party to this Agreement may proceed with such other rights and remedies and neither Party waives the right to request arbitration under this Agreement by exercising such other rights and remedies or by initially agreeing to litigate a claim in court. In addition, if a claim originally brought in a small claims court (or equivalent state court) is transferred or appealed to a higher trial court or if a new claim is asserted after the initial filing of such litigation, the Parties shall have the right to request arbitration under this Agreement.

This Agreement evidences a transaction involving interstate commerce. The parties acknowledge and agree that the Federal Arbitration Act (9 U.S.C. §1 et seq.) ("FAA") shall govern any arbitration under this Agreement. The parties further agree that any dispute between them shall be arbitrated in accordance with the rules of the **American Arbitration Association** (1-800-778-7879), 1633 Broadway, 10th Floor, New York, New York 10019 (www.adr.org). A copy of the Arbitration Rules may be obtained by visiting the web site indicated or by contacting the Organization directly. The Rules in effect at the time the request for arbitration is made will govern.

"Consumer claims" shall be arbitrated in accordance with the consumer arbitration rules and fee schedule provided for in the American Arbitration Association's Rules. If the Dealership initiates the arbitration proceedings, it will pay the entire cost of the initial filing fees. If the Customer initiates the arbitration proceedings, the Customer will pay the initial filing fees specified by the Arbitration Rules up to the amount he/she would be required to pay if the claim were filed before a state or federal court of law having proper jurisdiction over the proceeding. The Dealership will, upon Customer's request, pay any portion of the initial filing fees that exceeds this amount. The Dealership will also pay administrative costs for the arbitration proceedings reasonably incurred by customer that exceed \$750, regardless of which Party initiates the proceedings.

To initiate an arbitration proceeding, the demanding Party must notify the other Party, in writing, that it wishes to arbitrate a dispute. The "demand" for arbitration should briefly explain the basis for the dispute, list the names and addresses of the Parties involved, and specify the amount of monetary damages involved and/or any other remedy sought. The arbitrator(s) shall be attorneys or retired judges and shall be selected in accordance with the applicable Arbitration Rules. Both Parties agree that the arbitration proceedings shall take place in the county and state where the Dealership is located and the transaction occurred. They further consent to the jurisdiction of the courts of said county and state for purposes of enforcing this Agreement and the decision of the arbitrator(s). If it is inconvenient for either Party to participate in arbitration proceedings in the county where the Dealership is located, the proceedings shall be held at a mutually convenient location agreed upon by the Parties in a separate written agreement.

The arbitrator(s) shall apply and be bound by governing state and federal law when making the decision and award and shall only award those damages or other relief permitted by applicable law. Either Party may demand, at any time, a written decision from the arbitrators setting forth the findings of fact and/or conclusions of law and further agree that the arbitration proceedings and the decision of the arbitrators shall be open to the public, even if the Rules selected provide otherwise. **Nothing in this Agreement shall be interpreted as limiting or precluding the arbitrator(s) from awarding monetary damages or any other relief provided for by law. Furthermore, neither party is precluded from filing a complaint with the Office of the Attorney General of this State or from participating in a mediation program administered by the Attorney General or Better Business Bureau, but the Parties agree that by entering into this Agreement, they are waiving their right to a jury trial and their right to bring or participate in any class action or multi-plaintiff action in court or through arbitration.** Once one of the Parties has demanded arbitration, binding arbitration is the exclusive method for resolving any and all claims between them. The decision of the arbitrator(s) shall be final and binding, except for any right of appeal provided by the FAA and the Arbitration Rules that governed the original arbitration proceedings. The cost of appeal shall be borne by the appealing Party.

If any term of this Agreement conflicts with the terms of any other document or agreement between the Parties, the terms of this Agreement shall prevail. If any part of this Agreement shall be declared unenforceable for any reason, the remainder of the Agreement shall remain enforceable. BY SIGNING BELOW, CUSTOMER ACKNOWLEDGES THAT HE OR SHE HAS READ THIS AGREEMENT TO ARBITRATE AND AGREES TO BE BOUND BY THE TERMS AND CONDITIONS OF THIS AGREEMENT. THIS AGREEMENT IS INCORPORATED BY REFERENCE INTO THE RETAIL PURCHASE/RETAIL LEASE AGREEMENT. IT MAY NOT BE MODIFIED OR AMENDED EXCEPT BY A SEPARATE WRITTEN AGREEMENT SIGNED BY CUSTOMER(S) AND AN AUTHORIZED DEALERSHIP REPRESENTATIVE


Customer 07/26/2018
Date

07/26/2018
Authorized Dealership Representative Date

Customer _____ Date _____

LAMARQUE MOTOR COMPANY

LAMARQUE FORD, INC.
3101 WILLIAMS BLVD PO BOX 1729 KENNER LA 70063
(504) 443-2500

INVOICE

SOLD TO **LAFITTE AREA INDEPENDENT LEVEE DISTRICT**

DATE 07/26/2018

ADDRESS **2654 JEAN LAFITTE BLVD
LAFITTE, LA 70067-5204**

SALESMAN STERLING HERBERT

504/689-7801

DEALER NO. N-2017-00125

STOCK NO.	YEAR	MAKE	MODEL & BODY	NEW OR USED	SERIAL NUMBER	COLOR	IGNITION KEY NO.	TRUNK KEY NO.
VEHICLE SOLD JFD36771	2018	FORD	F150 PU PU	NEW	1FTEW1E51JFD36771			
TRADE-IN								

O P T I O N A L E Q U I P M E N T A N D A C C E S S O R I E S	GROUP	DESCRIPTION	PRICE	
		A TRUE COPY LAMARQUE FORD, INC.		PRICE OF VEHICLE \$ 45072.05
		BY <u>Deborah Wait</u>		OPTIONAL EQUIPMENT \$
		Sworn to and subscribed before me		TOTAL 45072.05
		This <u>26</u> day of <u>July</u> <u>2018</u>		SALES TAX N/A
		<u>NORMA BROUSSARD</u> 58513		LICENSE & TITLE N/A
		Notary Public		TOTAL 45072.05
		Jefferson Parish, Louisiana		CREDIT LIFE & A & H INS. N/A
			MILEAGE <u>79</u>	TOTAL 45072.05
				SETTLEMENT
				CASH & DEPOSITS N/A
				VEHICLE RECEIVABLE N/A
				TRADE-IN N/A
				LESS LIEN N/A
				NET TRADE-IN N/A
				PAYOFF TO _____
				FINANCED BY:
				CASH
				TOTAL 45072.05

TO AVOID REJECTION:

Complete all required information

ELECTRIC FUND
TRANSFER CODE

DEALER CODE

Date Prepared _____ Type of Plate _____

VIN: **1FTENWES1JFD36771** Make: **Ford** License No. _____ Exp. Date _____

Body: **F150** Color: _____ Year: **2018** Mileage: **79** Model/Weight: **7000** Sticker Number _____

Name of Owner: **Lafitte AREA Independent Levee District** Driver's License or EIN _____

Name of Joint Owner (if applicable) _____ Driver's License or EIN _____

Owner's Principal Residence Address (or Business Location if Vehicle is Used for Commercial Purposes): **2654 JEAN Lafitte Blvd.** Are you residing within the corporate limits of a municipality? YES NO If yes, what municipality _____

City/Parish/State/Zip: **Lafitte, Jefferson, LA, 70067** Domicile Code _____

Lessee Mail To Operator Domicile Trade License No. _____ Trade VIN _____

Name _____ Driver's License or EIN of Lessee or Operator _____

Street _____

City/Parish/State/Zip _____

VEHICLE IS SUBJECT TO SECURITY AGREEMENT AS FOLLOWS:

First Lienholder's Name _____ Second Lienholder's Name _____

Street _____ Street _____

City/State/Zip _____ City/State/Zip _____

New Used Date Acquired: **7-26-18** Tax Date _____ Previous Title No. _____ State _____ Cost of Vehicle: **45,072.05** Less Trade _____

Title Fee: **68.00** Lic Pen Credit _____ Handling Fee _____ Rebate _____ Tax Value **0**

Mortgage Fee _____ Tax _____ Tow Fee _____

License Fee _____ *Tax Penalty _____ Miscellaneous Fee _____

Lic Transfer Fee _____ *Interest _____ Total Fees _____

License Credit _____ Vendor's Comp _____ Total Taxes _____

License Penalty _____ Tax Credit _____ Grand Total _____

BE SURE TO SIGN AND DATE

I do swear or affirm that the information contained in this document is true and correct to the best of my knowledge.

I have and will maintain, during this registration period, vehicle liability insurance (security) required by LRS Title 32:861-865. Failure to maintain as agreed will be a violation of law which may result in criminal prosecution and suspension of registration privileges.

Applicant's Signature: *[Signature]* Date: **10-11-2018**

Co-Applicant's Signature _____ Date _____

PROOF OF LIABILITY INSURANCE MUST BE FURNISHED AS PROVIDED FOR BY LAW BEFORE THIS FILE CAN BE PROCESSED.

TO AVOID PENALTY AND INTEREST:
File must be submitted within 40 days from the date of purchase.
*Tax Penalty: 5% of sales tax due for 30 days or fraction thereof (not to exceed 25%).
*Interest: 1.25% of sales tax due for 30 days or fraction thereof (no maximum).

RECEIVED/REJECTION DATE(S) _____

FOR DUPLICATE TITLE

Duplicate Title Affidavit must be signed by owner and notarized.

The certificate of title issued to me was
 lost
 mutilated, or
 never received.
 I give the Commissioner permission to mail the title to the address on this application. Therefore, I make application for a duplicate copy of said certificate and agree to hold the Commissioner harmless if the title previously issued is obtained by another person.

Owner's Signature For Duplicate Title _____

Witness _____ Witness _____

Sworn and subscribed before me this _____ day of _____, 19 _____

Notary Public or Motor Vehicle Officer _____

AFFIDAVIT OF NON-POSSESSION OF TITLE BY LIENHOLDER

Must be signed by lienholder and notarized.

I hereby swear or affirm that title of above described vehicle showing lien in our favor was

never received.
 received and surrendered to the owner.

Lienholder's Signature _____

Witness _____ Witness _____

Sworn and subscribed before me this _____ day of _____, 19 _____

Notary Public or Motor Vehicle Officer _____