

Public Audit

2014 – 0043

Grand Isle Volunteer Fire Company

OFFICE OF INSPECTOR GENERAL

JEFFERSON PARISH



Public Audit

GRAND ISLE VOLUNTEER FIRE COMPANY
2014 - 0043

COMPLIANCE AUDIT
ISSUED 3/23/2016



OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



DATE: 03/23/2016

TO: Citizens of Jefferson Parish

FROM: David McClintock, Inspector General

RE: JPOIG Audit 2014-0043: Grand Isle Volunteer Fire Company (GIVFC)

Please find attached the Jefferson Parish Office of Inspector General's (JPOIG) Public Audit Report of the Grand Isle Volunteer Fire Company (GIVFC). The objectives of this audit were to:

- 1) assess the efficiency and effectiveness of internal controls and operations;
- 2) assess compliance with the terms of state law, Parish ordinances, and the fire protection contract;
- 3) evaluate transactions for existence and accuracy to identify any irregularities;
- 4) review the GIVFC's inventory for completeness and existence to assess whether assets were adequately safeguarded; and
- 5) identify any instances of fraud, waste, or abuse.

The Audit revealed several deficiencies in the GIVFC's internal control system that contributed to instances of noncompliance, unsupported payments, and questionable purchases. Specific areas of concern involved the tracking of expenses related to separate millage revenue streams; inadequate documentation; conflict of interest; payroll irregularities; and questionable payments.

Pursuant to JPCO 2-155.10(9) responses to the draft report were due by 12/23/2015. Several extensions were granted in order to provide the incoming Yenni Administration with sufficient time to assess and respond to the audit. A response was received on 03/14/2016 from Chief Operating Officer Keith Conley on behalf of the Yenni Administration. No response was received from the GIVFC.

The Confidential Draft Audit Report contained 12 findings and recommendations. The first 11 findings addressed specific issues related to the GIVFC and were not responded to by that entity. The 12th finding addressed the Parish's monitoring of the operations of volunteer fire companies receiving millage funds. The Parish Administration did not agree with the general assertion that there was not monitoring, citing the submission of an Annual Financial statement as compliance. However, the Administration did concur with the recommendation of the Inspector General that the Parish should implement a monitoring process that permits regular and consistent evaluation of compliance with the fire protection contracts. The response further sets forth a plan of policy review and implementation that will, if executed, result in a substantial step forward in the oversight of Parish millage funds and support congruent policies and procedures among the Parish volunteer fire companies.

Conclusion

The JPOIG commends and thanks the Yenni Administration for their analysis and thoughtful responses to the audit. The JPOIG appreciates the Administration's commitment to reviewing and implementing future Fire Protection Contracts that will enhance Parish oversight and focus on monitoring that training levels consistent with the National Fire Protection Association are maintained. The JPOIG appreciate the efforts of the GIVFC to provide documentation during the audit and for participating in an exit conference where the findings were discussed. However, the JPOIG is concerned that the GIVFC chose not to respond to the Audit and recognizes that the failure to engage publically in finding solutions is inconsistent with the obligation of entities that receive public funds.



OFFICE OF INSPECTOR GENERAL
JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



GRAND ISLE VOLUNTEER FIRE COMPANY
2014-0043

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OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. McCLINTOCK
INSPECTOR GENERAL



EXECUTIVE SUMMARY

The Jefferson Parish Office of Inspector General (hereinafter “JPOIG”) initiated an audit of Grand Isle Volunteer Fire Company’s (hereinafter “GIVFC”) expenditures. The JPOIG Auditor reviewed transactions during 01/01/2011 – 12/31/2013 pursuant to state law and Jefferson Parish’s fire protection agreement. Our objectives were the following:

1. Assess the efficiency and effectiveness of internal controls and operations;
2. Assess compliance with the terms of CEA, Parish ordinances, and state law;
3. Evaluate transactions for existence and accuracy to identify any irregularities;
4. Review the GIVFC’s inventory for completeness and existence to assess whether assets were adequately safeguarded; and
5. Identify any instances of fraud, waste, or abuse.

Audit Results

Based upon audit objectives, we reached the following conclusions:

The GIVFC issued payments totaling \$22,737 for expenses related to the Grand Isle Volunteer Emergency Services (hereinafter “GIVES”), a separate non-profit entity.

The GIVFC expended \$22,737 from its public checking account for expenditures charged to and/or related to the GIVES – a separate non-profit entity receiving separate millage funds. The GIVFC expended \$6,981 on charges related to fuel for emergency units, repairs for emergency units, and ambulance response tools. The remaining \$15,756 of expenses charged to the GIVES were invoices related to groceries and cleaning supplies that benefited both the GIVFC and the GIVES.

Louisiana Attorney General Opinion 15-0075 states proceeds of an ad valorem tax levied by a Fire Protection District for the acquisition, construction, improvement, maintenance, and/or operation of fire protection facilities and equipment may not be used to fund a CEA with other entities to provide ambulance services because voters did not authorize the use of property tax revenue for purposes of ambulance services. As such, the GIVFC expending public funds designated for fire protection services on expenses related to emergency services are noncompliant with the proposition and contractual agreement of Jefferson Parish Fire District #9, and therefore may violate state law.

The GIVFC issued payments totaling \$5,840 on questionable fuel purchases.

The GIVFC expended a total of \$5,840 of its funds on questionable fuel purchases. The charge tickets for fuel purchases indicated \$1,303 of fuel purchased were filled in gas cans, \$4,047 of charge tickets did not list the vehicle receiving fuel, and \$490 of fuel purchases were related to the GIVES’ vehicles. Additionally, documentation of fuel purchased did not consistently include the odometer reading, number of gallons dispensed, price per gallon, and the vehicle description. The GIVFC’s gas can purchases did not reference the vehicle and/or heavy equipment receiving

the fuel. Further, the GIVFC does not keep a fuel log documenting the fuel purchased and the individual charging the fuel. Additionally, the GIVFC reassigned vehicle numbers multiple times during the audit period. As such, the JPOIG Auditor was unable to determine whether the vehicle numbers listed on fuel tickets were located at the GIVFC.

The GIVFC has inadequate documentation of its grocery expenses, which limited our ability to assess whether funds expended were reasonable or gratuitously alienated.

The GIVFC did not have written policies or procedures providing guidance regarding appropriate expenditure of public funds on groceries. Additionally, our review of selected transactions indicated the GIVFC lacked adequate documentation to support \$29,014 of grocery expenses. The GIVFC's documentation of grocery expenses lacked the following:

1. name of the individual purchasing groceries and the related signature;
2. name of the individual approving the purchase of groceries and the related signature; and
3. public purpose.

As such, the lack of documentation impeded the JPOIG Auditor's ability to assess the reasonableness of the public purpose for the expenditures.

The GIVFC paid \$46,500 to its Board President for contract work associated with the BP spill between 01/01/2011 – 06/01/2011, which represents a conflict of interest.

A former employee, [REDACTED], submitted duplicate hours on timesheets for BP contract work and the GIVFC. As such, [REDACTED] received \$576 for services that were not rendered. Additionally, during 01/01/2011 – 06/01/2011, the GIVFC made 12 payments to the President of its Board of Directors totaling \$46,500 for BP contract work. The GIVFC was unable to provide documentation showing the duties, responsibility, pay rate, and hiring process related to the disbursements. Additionally, the hiring of the Board President as a contract worker may have presented a conflict of interest.

The GIVFC may have gratuitously alienated \$1,737 of public funds to entities outside of the organization.

The GIVFC issued payments of gratuitous nature totaling \$1,737 from its public checking account. The expenditures were related to two monetary donations totaling \$750, purchases of Halloween candy for kids totaling \$958, and the purchase of milk for students totaling \$29. The donations and gratuitous purchases may violate state law.

The GIVFC's bank statements revealed \$789 of payments related to either checks to cash, questionable reimbursements, and food/fuel charged by non-employees.

The GIVFC's bank statements exhibited a \$200 check written to cash. The GIVFC stated the transaction was related to a boat repair, but was unable to provide documentation evidencing the purposes of the expenditure of the funds. The GIVFC paid \$50 per diems to four firefighting members and one board member to attend a funeral. The funeral was not related to training or firefighting activities. Additionally, the GIVFC paid \$339 to vendors in 2013 for items charged by individuals not employed by the fire company. The JPOIG Auditor also observed that, during

periods that were outside our audit scope, the GIVFC made payments totaling \$3,532 for groceries charged to the GIVFC's account by individuals not employed at GIVFC.

The GIVFC expended \$6,541 on hotel expenses for individuals to stay in 15 rooms during Hurricane Issac without having adequate documentation or written policies and procedures.

The GIVFC paid \$6,541 to Carmel Inn for 15 rooms during Hurricane Issac. The supporting documentation provided revealed the GIVFC paid \$505 for the hotel stay of [REDACTED], an individual not employed by the GIVFC. The remaining receipts provided lacked documentation evidencing the individuals staying in each room. The GIVFC stated some rooms booked might be unoccupied as its firefighters may stay on the island for emergency events. There are no policies or restrictions on who may stay in unoccupied rooms paid for by the GIVFC nor are there any written policies or procedures related to emergency events.

The GIVFC did not have adequate documentation of the disposals of vehicles costing \$242,572. Additionally, The GIVFC's fixed asset listing specified that assets were destroyed by Hurricane Gustav; however, records indicated the assets were placed in service after Hurricane Gustav.

The GIVFC records indicated that certain assets were destroyed in Hurricane Gustav; however, the documentation stated the assets were put in service after the hurricane. As such, the JPOIG Auditor was unable to rely on the limited disposal documentation provided, and therefore was unable to verify the disposal of assets totaling \$242,572.

The GIVFC expended \$4,667 on cell phone bills for non-firefighters, \$2,111 on unidentifiable cell phone numbers, and \$820 on cell phones resulting in a total of \$7,599 of questionable cell phone payments.

The GIVFC expended \$6,779 of funds on phone bills for the bookkeeper of the organization, individuals not employed by the organization, and numbers where the GIVFC did not identify the individual using the phone account. Additionally, the GIVFC purchased 6 cell phones totaling \$820 without documenting its public purpose.

Jefferson Parish does not monitor the operations of volunteer fire companies receiving millage funds.

Jefferson Parish disburses millage funds to volunteer fire departments pursuant to fire protection contracts. The Parish has not implemented a monitoring mechanism or required any documentation that would demonstrate fire companies are operating in accordance with state law and the fire protection contract.

Our recommendations focused on the following:

- (1) The GIVFC developing written policies and procedures addressing high-risk areas such as fuel purchases, grocery purchases, and the disposal of assets. The policies and procedures should reflect state law and the Parish's fire protection agreement;

- (2) The GIVFC enhancing its review of the nature of transactions to determine the appropriateness of each expense from its public bank accounts. This review should include ensuring transactions related to fire protection services and ambulance emergency services are clearly identifiable and related to the dedicated purposes voted on by Grand Isle residents and discussed in each applicable agreement;
- (3) The GIVFC requiring stronger documentation of high-risk expenditures, such as fuel and grocery purchases, by requiring documentation of the public purpose and supervisory approval for grocery purchases, as well as documentation of the vehicle and/or equipment number for fuel purchases;
- (4) The GIVFC enhancing its review of grocery and fuel purchases through the development of a running fuel and grocery log;
- (5) The GIVFC requiring documentation for the disposal of its assets;
- (6) The GIVFC restricting only approved staff to make purchases on the GIVFC's account;
- (7) The GIVFC avoiding conflicts of interest by not hiring its board members as employees or contract workers; and
- (8) The Parish developing its own oversight and compliance program based upon the fire protection contracts and the streaming of policy.

No response was received from the GIVFC representing a failure to engage publically in the effort to establish solutions to the issues raised. The inaction is inconsistent with the obligation of entities such as the GIVFC that receive public funds. On 03/14/2016 Chief Operating Officer Keith Conley responded on behalf of the Yenni Administration. No response was received from the GIVFC.

The Administration's response sets forth a plan of policy review and implementation to address the Parish's role in oversight of the volunteer fire companies.

The Yenni Administration's response indicated that since taking office just two months prior they have been reviewing the parishes past policies dealing with contract monitoring and compliance measures. Further that they agree that the Parish should implement a monitoring process that permits regular and consistent evaluation of compliance with the fire protection contracts, and that an entity within the Parish Administration should develop and implement a compliance assurance review, and determine other areas in which the Parish can assist in streamlining policies and procedures. To carry this plan forward they committed to:

- review all Fire Protection Agreements and amend them as necessary to provide the Parish with better oversight and control;
- requiring the recipient to provide financial information on a monthly basis, and
- verify that the GIVFD is maintaining training levels consistent with the National Fire Protection Association as set forth in section III of the agreement.

Further, the Administration has indicated that the Finance Director will be tasked with overseeing this process until such time the function can be administered from within the Fire Services Department.



OFFICE OF INSPECTOR GENERAL JEFFERSON PARISH

DAVID N. MCCLINTOCK
INSPECTOR GENERAL



Date of Report: 3/23/2015	PUBLIC AUDIT	Case #2014-0043
Period of Audit: 01/01/2011 – 12/31/2013	Report By: Tamyra Johnson	Status: Public
<u>Subject of Audit</u> <ul style="list-style-type: none">• Review compliance with state/local law and Jefferson Parish's fire protection agreement• Review of expenses for fraud, waste, or abuse		

OBJECTIVES, SCOPE, AND METHODOLOGY

Objectives

In accordance with the Jefferson Parish Code of Ordinances ("JPCO") §2-155.10 paragraph 11(a), the Jefferson Parish Office of Inspector General (hereinafter "JPOIG") conducted an audit of Grand Isle Volunteer Fire Company (hereinafter "GIVFC"). Our objectives were as follows:

- Assess the efficiency and effectiveness of internal controls and operations;
- Assess compliance with the terms of the state law, Parish ordinances, and the fire protection contract;
- Evaluate transactions for existence and accuracy to identify any irregularities;
- Review GIVFC's inventory for completeness and existence to assess whether assets were adequately safeguarded; and
- Identify any instances of fraud, waste, or abuse.

Scope and Methodology

The JPOIG conducted an audit to evaluate the financial transactions and operations at the GIVFC. The JPOIG Auditor obtained the GIVFC's bank statements and general ledger detail for the period of 01/01/2011 – 12/31/2013. The JPOIG Auditor judgmentally selected transactions during 2011 - 2013 to review. Our audit procedures were as follows:

- Reviewed the fire protection contract between the GIVFC and Jefferson Parish to obtain an understanding of the terms;
- Reviewed the GIVFC's policies and procedures to assess the design and effectiveness of internal controls;
- Interviewed staff from the GIVFC to obtain an understanding of the staffs' roles and responsibilities;
- Reviewed fixed asset listing to assess completeness and safeguarding of assets;
- Reviewed the general ledger detail and bank statements for completeness; and
- Selected a sample of items from the general ledger detail and bank statements to review supporting documentation for existence and accuracy.

Source documents and databases reviewed include, but are not limited to, the following:

- The GIVFC and Jefferson Parish’s agreement;
- The GIVFC’s accounting policies and procedures;
- The GIVFC’s bylaws and description of positions and responsibilities;
- Ordinances, statutes, and other federal and state laws;
- Resolutions;
- The GIVFC’s general ledger detail and financial statements during 01/01/2011 – 12/31/2013;
- The GIVFC’s 2011, 2012, and 2013 bank statements;
- The GIVFC’s 12/31/2014 fixed asset listing;
- Supporting documentation such as invoices and receipts for testing selections;
- And relevant correspondence (memos, emails, etc.).

Standards

The JPOIG Auditor conducted its review in accordance with the Institute of Internal Auditor’s Principles and Standards (the Red Book). 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 in this document.

CEA	Cooperative Endeavor Agreement
GIVES	Grand Isle Volunteer Emergency Services
GIVFC	Grand Isle Volunteer Fire Company
JP	Jefferson Parish (the Parish)
JPCO	Jefferson Parish Code of Ordinances
JPOIG	Jefferson Parish Office of Inspector General

BACKGROUND

Jefferson Parish formed Fire Protection Districts to provide the citizens and taxpayers of each district fire protection and suppression services. The Parish is comprised of nine (9) fire protection districts. Fire Protection Districts No. 1 and No. 2 receive fire protection services from the Jefferson Parish's East Bank Consolidated Fire Department while Fire Protection Districts No. 3 – No. 9 receive fire protection services from non-profit volunteer fire companies. Below is a list of volunteer fire companies receiving Parish millage funds.¹ See Chart #1 & See Attachment #1.

Chart #1:		List of Fire Companies							
Fire Company	Protection District	2011 – 2013 Average							
		Paid Firefighters	Incidents per Year	Millage Revenue per Incident	Expenses per Incident				
Third District Volunteer	3	↑	45	→	373	→ \$	5,238	→	\$7,187
Lafitte-Baratairia-Crown Point Volunteer	4	↓	12	↓	246	↓ \$	2,435	↓	\$2,820
Terrytown Fifth District Volunteer	5	→	24	↑	867	↓ \$	2,618	↓	\$3,064
Harvey Volunteer	6	→	30	↑	769	↓ \$	4,145	↓	\$4,109
Nine Mile Point Volunteer	7	↓	19	↓	218	↓ \$	3,581	↓	\$3,364
Live Oak Manor Volunteer	7	↓	9	↓	213	↓ \$	3,645	↓	\$3,191
Bridge City Volunteer	7	↓	8	↓	130	→ \$	5,917	↓	\$5,050
Avondale Volunteer	7	↓	10	↓	302	↓ \$	2,550	↓	\$2,330
Herbert-Wallace Memorial Volunteer	7	↓	11	N/A	N/A	N/A	N/A	N/A	N/A
Marrero-Estelle Volunteer	8	↓	17	↑	731	↓ \$	2,610	↓	\$2,488
Marrero-Harvey Volunteer	8	→	21	↑	630	↓ \$	2,624	↓	\$3,158
Marrero-Ragusa Volunteer	8	→	25	→	461	→ \$	7,073	↓	\$6,812
Grand Isle Volunteer	9	→	25	↓	66	↑ \$	9,378	↑	\$16,942

Grand Isle Volunteer Fire Company (GIVFC)

The GIVFC is located in the Parish's Fire Protection District No. 9. The GIVFC is registered as a non-profit corporation with the Louisiana Secretary of State. The daily operations of Fire Protection District No. 9 are contracted to the GIVFC and the sources of revenue consist of:

1. ad valorem tax levied by the Parish,
2. fire insurance rebates received by the Parish and allocated to the GIVFC,

¹ "Paid Firefighters" data was obtained from fire departments. "Incidents per Year" data was obtained from the Louisiana State Fire Marshal (see Attachment 2 for a breakdown of incident reports per fire company). "Millage Revenue per Incident" and "Expenses per Incident" were calculated using Jefferson Parish Revenue and Total Expenditures (obtained from each fire company's financial statements) divided by the applicable "Incidents per Year." The revenue column does not include revenue obtained from sources other than Jefferson Parish.

3. ad valorem funds collected by the Parish for the Grand Isle Volunteer Emergency Services (GIVES) that are provided pursuant to an agreement between the entities, and
4. public donations, and service charges and fees related to specific hazardous responses.

The JPOIG's efforts were directed to transactions pursuant to the agreement between Jefferson Parish and the GIVFC.

Jefferson Parish Fire Protection District No. 9 Fire Protection Agreement

Jefferson Parish Fire Protection District No. 9, located in Grand Isle, was created to provide the citizens of Grand Isle with fire protection and suppression services. On 04/30/2011 the residents of Grand Isle voted to “authorize the continuation of the levy and collection of twenty (20) mills property tax for 10 years, beginning in 2011, for acquiring, constructing, improving, providing, maintaining or operating fire protection facilities and equipment for the district, with the estimated amount reasonably expected to be collected from the levy of the tax for one year being \$665,629.”² As such, the Parish received property tax revenue from Grand Isle residents to fund fire protection and suppression services.

The Parish entered into an agreement with the GIVFC due to the significant cost and resources required to maintain a Parish Fire Department in district No. 9. On 09/12/2001, the Parish Council adopted a resolution authorizing a contract with the GIVFC to provide fire protection services to Fire Protection District No. 9 in exchange for millage funds. In consideration of the obligations taken by the GIVFC, Jefferson Parish Fire Protection District No. 9 agreed to pay the GIVFC the proceeds of the present millage, or any future millage, levied annually on the assessed valuation of property in the fire district. Jefferson Parish Fire District No. 9 paid the GIVFC \$1,818,827 during the period of 2011 – 2013. See Chart # 2.

Chart #2: GIVFC Millage		
Year	Millage	Millage Payment ³
2011	20	\$540,000
2012	20	639,408
2013	19.2	639,420
Total:		\$1,818,828

The Parish entered into its original contractual agreement with the GIVFC during the term 09/12/2001 to 12/31/2011.⁴ Subsequent to the aforementioned agreement, the Parish amended its contract to include additional duties, as well as additional restrictions and guidelines regarding appropriate usage of funds. The guidelines and restrictions in the contracts listed above were used to evaluate the GIVFC's financial activity. The following criterion was most pertinent to our audit results:

Funds must be used to acquire and maintain trucks, apparatus, and other movable equipment, including but not limited to insurance, fuel, office supplies, utilities, equipment, uniforms, food, tool, boats, training supplies, search and rescue equipment and supplies, identifications, badges, computers, software and other similar items necessary and incidental to efficiently satisfy the obligations under the contract.⁵

² Louisiana Secretary of State Election Results/Proposition Text

³ Jefferson Parish Financial Management System

⁴ See Attachment 3 – Fire Protection Agreement, Amendments, and Extensions

⁵ Id.

GIVFC Accounting Policies and Procedures⁶

The GIVFC has written accounting policies and procedures that discusses the roles and responsibilities of its staff. The internal accounting policies provides guidance regarding the GIVFC's procedures related to cash disbursements, receipts, fixed assets activity, and other accounting and internal control functions. The policies stated that the GIVFC's Fire Chief and Bookkeeper are responsible for the review and approval of expenditures. The procedures are as follows:

The GIVFC's Bookkeeper handles cash disbursements. The Bookkeeper forwards bills and invoices to the Fire Chief for review and approval. However, the Bookkeeper reviews and approves some recurring items such as utility bills.

All checks require two signatures. Authorized check signers include the Bookkeeper, the Fire Chief, and the Board President. The Fire Chief and/or Bookkeeper are responsible for determining whether a purchase from the GIVFC's public bank account meets the criteria set forth for payment under the agreement between the GIVFC and the Parish.

The GIVFC relies on its external auditor to maintain a listing of fixed assets. The Fire Chief and Bookkeeper update the fixed asset listing during the annual audit. The GIVFC also maintains a folder on each vehicle. The folder consists of the title, registration, and assigned equipment number. The equipment numbers on vehicles changed multiple times during the review period.

Bank Accounts⁷

The GIVFC maintains four (4) bank accounts: regular checking, payroll checking, savings account, and private account. Funds received from Jefferson Parish are remitted to the GIVFC's regular checking account. Funds are regularly transferred from the regular checking account to the payroll checking account for expenditures related to payroll and benefit costs. Funds are also transferred from the GIVFC's regular checking account to its savings account as deemed necessary. Funds from the regular checking, payroll checking, and savings accounts are restricted to terms in the Parish's fire protection contract. The GIVFC's private account consists of corporate donations, membership dues, and sources other than the Parish. Private fund accounts are spent at the discretion of the Board and/or Fire Chief.

DATA REVIEW & ANALYSIS

The JPOIG recognizes that the GIVFC operates as a non-profit entity and that it is the recipient of public millage funds in order to provide certain public safety services. These funds are required to be spent for the dedicated public purpose specified in the approved voter's proposition. The public millage funds are placed in the GIVFC's checking account, and frequently transferred to the GIVFC's payroll and savings accounts. The JPOIG reviewed supporting documentation for transactions in those accounts during the period of 01/01/2011 – 12/31/2013. Our review consisted of reviewing supporting documentation for the following:

- (1) existence and accuracy;

⁶ Grand Isle Volunteer Fire Company No. 1 Internal Accounting Policies and Procedures

⁷ Id.

- (2) compliance with the Parish's terms of agreement; and
- (3) any instance of fraud, waste, or abuse.

Our results are listed below:

GIVFC Revenue

The GIVFC, directly or indirectly, received the following public funding during 2011– 2013:

Chart #3: GIVFC's Revenue Sources			
Source	Year	Amount ⁸	
Jefferson Parish	2011	\$540,000	
Jefferson Parish	2012	\$639,408	
Jefferson Parish	2013	\$639,420	
Jefferson Parish Total		\$1,818,828	
Grand Isle Volunteer Emergency Services	2011	\$244,000	
Grand Isle Volunteer Emergency Services	2012	\$270,194	
Grand Isle Volunteer Emergency Services	2013	\$364,701	
Grand Isle Volunteer Emergency Services Total		\$878,895	
State of Louisiana	2011	\$8,456	
State of Louisiana	2012	\$8,841	
State of Louisiana	2013	\$9,543	
State of Louisiana Total		\$26,840	

Jefferson Parish Millage

The GIVFC is located in Jefferson Parish Fire Protection District No. 9. The district receives its funds from a millage levied on the residents of Grand Isle. Pursuant to an agreement, the millage is transferred from District No. 9 to GIVFC. The millage funds are placed into the GIVFC's regular checking account. See Chart #3.

Grand Isle Volunteer Emergency Services

The GIVES is located in Jefferson Parish Ambulance Services District No. 2. The district receives its funds from a millage levied on the residents of Grand Isle. Pursuant to an agreement with Jefferson Parish, millage funds are transferred from Ambulance Service District No. 2 to the GIVES.

The GIVES has subsequently entered into a CEA with the GIVFC to transfer up to 85% of the millage funding received from the Jefferson Parish Ambulance Service District No. 2 to the GIVFC in exchange for the GIVFC's accounting, payroll, and administrative services. During the period of 01/01/2011 – 12/31/2013, the GIVES paid the GIVFC an average of 92.4% of the millage funds it received from Jefferson Parish. Upon receipt, the GIVFC transfers the funds received from the GIVES to its regular checking account. See Chart #3.

State of Louisiana

The State of Louisiana remits a fire insurance rebate to each fire company. The program provides funding to local governmental entities to aid in fire protection. Funding is remitted on a per

⁸ Grand Isle Volunteer Fire Company's Audited Financial Statements

capita basis once a year. The Parish receives the funds from the state and transfers the rebates to the fire companies. See Chart #3.

Bank Expenditure Analysis

Louisiana Revised Statute 39:704 states, “the proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the object and purposes for which the proceeds of the tax are used.” On 04/30/2011, Grand Isle residents approved the following proposition related to the levy and collection of tax by Jefferson Parish Fire District No. 9:

Summary: To authorize the continuation of the levy and collection of twenty (20) mills property tax for 10 years, beginning in 2011, for acquiring, constructing, improving, providing, maintaining or operating fire protection facilities and equipment for the district, with the estimated amount reasonably expected to be collected from the levy of the tax for one year.⁹

Jefferson Parish Fire District No. 9 entered into an agreement with the GIVFC to provide millage funds in exchange for fire protection services. The agreement specified the following:

The funds must be used to acquire and maintain trucks, apparatus, and other movable equipment, including but not limited to insurance, fuel, office supplies, utilities, equipment, uniforms, food, tool, boats, training supplies, search and rescue equipment and supplies, identifications, badges, computers, software and other similar items necessary and incidental to efficiently satisfy the obligations under the contract.¹⁰

As such, the JPOIG Auditor reviewed selected transactions in the GIVFC’s 2011– 2013 bank statements pursuant to the tax proposition and Jefferson Parish’s agreement with the GIVFC. The results were as follows:

Grand Isle Volunteer Emergency Services

Jefferson Parish Ambulance Service District No. 2 was created to provide the citizens of Grand Isle with ambulance services. On 04/02/2005, residents of Grand Isle voted to authorize the “levy and collect a tax not to exceed ten (10) mills on all property subject to taxation in said District, for a period of ten (10) years, beginning with the year 2005, for the purpose of acquiring, constructing, improving, maintaining and operating ambulance service facilities in said District.”¹¹

Jefferson Parish contracts out the daily operations of Ambulance Service District No. 2 to GIVES due to the significant cost and resources required to maintain ambulance services in Grand Isle. GIVES is a non-profit corporation located in the Parish’s Ambulance Service District No. 2. GIVES operates out of the GIVFC’s building and share the same employees. The GIVES and the GIVFC agreed to assist each other in the labor, equipment, materials, and other assets in an effort to provide emergency services to the citizens of the town. The GIVES entered into a contractual agreement with the GIVFC to transfer up to 85% of its millage funding to the GIVFC

⁹ See Attachment 4 – Jefferson Parish Resolution 116749

¹⁰ See Attachment 3 – Fire Protection Agreement, Amendments, and Extensions

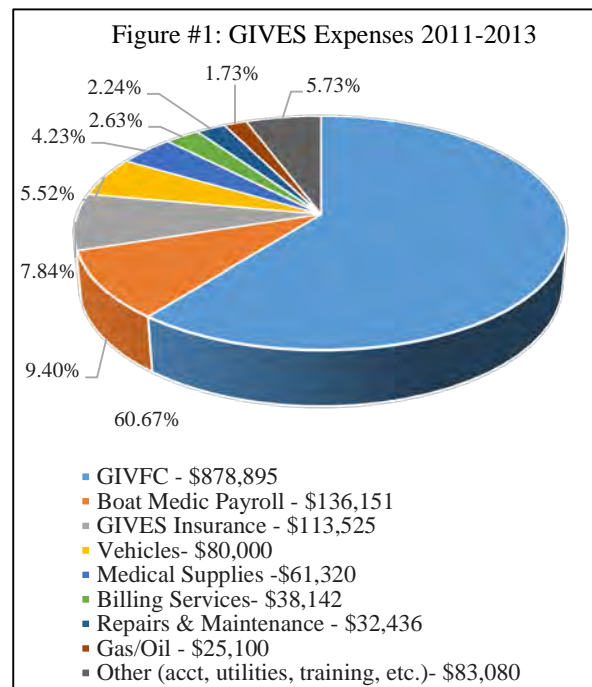
¹¹ Louisiana Secretary of State Election Results/Proposition Text

in exchange for the GIVFC's accounting/administrative services.¹² The GIVFC's accounting and administrative services includes the GIVFC paying the GIVES employees, cross-training employees to respond to both fires and emergencies, and allowing the GIVES to use the GIVFC's facilities and some equipment at no cost. The GIVES remitted an average of 92.4% of its millage allocation to the GIVFC during 2011 – 2013. See Chart #4.

Chart #4: GIVES Millage allocation to GIVFC¹³				
Year	Millage to District #2	From District #2 to GIVES	From GIVES to GIVFC	Percentage of Millage to GIVFC
2011	10.15	\$288,000	\$244,000	84.7%
2012	10.15	312,000	270,194	86.6%
2013	9.74	342,600	364,701	106%
Total:		\$942,600	\$878,895	

The GIVFC received a total of \$878,895 during 2011 – 2013 from the GIVES as consideration for administrative and support services. The GIVFC expend funds on the GIVES-related payroll expenses and other administrative support. The GIVES then expended the remainder of its funds for expenses such as insurance, medical supplies, repairs/maintenance for emergency units, gas/oil for emergency units, billing services, and capital outlay related to emergency services. See Figure #1.¹⁴

The operations of the GIVFC and the GIVES are significantly intertwined; however, both entities have separate agreements with Jefferson Parish where the Parish remits distinct millage funds for use in accordance with the separate propositions approved by residents of Grand Isle. The GIVFC and the GIVES maintains separate bank accounts; however, when millage funds from the GIVES' public account are transferred to the GIVFC's public account, the funds dedicated purpose of either fire protection (GIVFC) or emergency services (GIVES) is lost. Thus, funds designated for fire protection services or emergency services are not identifiable. As such, funds expended from the GIVFC's public account may be spent for purposes not related to the millage for which it was collected.



Louisiana Attorney General Opinion 15-0075 stated that the proceeds of an ad valorem tax levied by a Fire Protection District for the acquisition, construction, improvement, maintenance, and/or operation of fire protection facilities and equipment may not be used to fund a CEA with other entities to provide ambulance services because voters did not authorize the use of property tax revenue for purposes of

¹² See Attachment #5 – The GIVFC's & GIVES contractual agreement

¹³ Data obtained from GIVES and GIVFC's 2011, 2012, & 2013 Annual Financial Statements

¹⁴ GIVES 2011, 2012, and 2013 Annual Financial Statements

ambulance services. As such, the structure of the financial operations of the GIVFC and the GIVES may violate state law, as expending public funds designated for fire protection services on expenses related to emergency services are noncompliant with the proposition and contractual agreement of Jefferson Parish Fire District No. 9.¹⁵

Chart #5 Payments for GIVES Expenses	
Type	Value
GIVES fuel, maintenance, books	\$6,981
Groceries & Supplies	\$15,756
Total	\$22,737

The GIVFC expended \$22,737 for expenses charged to or related to the GIVES. The GIVFC expended \$6,981 on GIVES invoices that were outside the scope of the agreement. The invoices listed fuel for emergency units, repairs for emergency units, and ambulance response tools.

The remaining \$15,756 of expenses charged to the GIVES were invoices related to groceries and cleaning supplies that benefited both the GIVFC and the GIVES. See Chart #5.

Fuel Purchases

The GIVFC expended \$36,536 on fuel charge tickets during the review period.¹⁶ The JPOIG Auditor reviewed 49 out of 55, or 89%, of fuel charge tickets totaling \$35,048. The review indicated that the GIVFC expended a total of \$5,840 of its funds on questionable fuel purchases. The charge tickets for

Chart #6 Questionable Fuel Purchases	
Type	Value
Gas Can Purchases	\$1,303
Undocumented Fuel Purchases	\$4,047
GIVES Vehicles	\$490
Total	\$5,840

The charge tickets for fuel expenses revealed \$1,303 of fuel purchased were filled in gas cans, \$4,047 of charge tickets did not list the vehicle receiving fuel, and \$490 of fuel purchases were related to the GIVES' vehicles. Additionally, documentation of fuel purchased did not consistently include the odometer reading, number of gallons dispensed, price per gallon, and the vehicle description. The GIVFC's gas can purchases did not reference the vehicle and/or heavy equipment receiving the fuel. The GIVFC does not keep a fuel log documenting the fuel purchased and the individual charging the fuel. See Chart #6.

Groceries/Meals

Louisiana Constitution Article VII, Section 14(A) generally prohibits the state and its political subdivisions from loaning, pledging, or donating public funds, assets, or property to persons, associations, or corporations, public or private. The attorney general has provided a three-prong test to assess whether public funds were gratuitously alienated and consequently represent a violation of state law. In order for an expenditure to be permissible, the public entity spending the funds must have the legal authority to make the expenditure and must show the following:

1. A public purpose for the expenditure or transfer that comports with the governmental purpose for which the public entity has legal authority to pursue;
2. that the expenditure or transfer, taken as a whole, does not appear to be gratuitous;

¹⁵ See Attachment 3 for Jefferson Parish fire protection agreement & Attachment 4 for proposition language

¹⁶ GIVFC 2011, 2012, and 2013 General Ledger

3. and that the public entity has a demonstrable, objective, and reasonable expectation of receiving at least equivalent in exchange for the expenditure or exchange of public funds.¹⁷

When assessing the legal authority, the JPOIG Auditor noted that taxpayers voted on the following proposition for the GIVFC:

To authorize the continuation of the levy and collection of twenty (20) mills property tax for 10 years, beginning in 2011, for acquiring, constructing, improving, providing, maintaining or operating fire protection facilities and equipment for the district, with the estimated amount reasonably expected to be collected from the levy of the tax for one year being \$665,629.¹⁸

The state attorney general has recognized that meals purchased for lunch time meetings scheduled to accommodate firemen when they are not otherwise required to be in attendance at their places of regular employment seems reasonable. However, serving meals at brief meetings, particularly meetings that could be scheduled at times other than meal times would appear to be unreasonable.¹⁹

The JPOIG Auditor noted the GIVFC expended \$89,097 related to grocery and supplies expenses during the audit period.²⁰ We reviewed 135 transactions totaling \$29,014 of grocery/meal expenditures. The GIVFC did not have written policies or procedures providing guidance regarding appropriate expenditure of public funds on groceries. Additionally, our review of selected transactions indicated the GIVFC lacked adequate documentation to support its grocery expenses. The GIVFC's documentation of grocery expenses lacked the following:

1. name of the individual purchasing groceries and the related signature;
2. name of the individual approving the purchase of groceries and the related signature; and
3. public purpose for the purchase.

As such, the lack of documentation impeded the JPOIG Auditor's ability to assess the reasonableness of the public purpose for the expenditures.

¹⁷ Attorney General Opinion 15-0002

¹⁸ Louisiana Secretary of State Election Results/Proposition Text.

¹⁹ Louisiana Attorney General Opinion Number 03-0157

²⁰ GIVFC's 2011, 2012, & 2013 Audited Financial Statements

BP Contract Work

Chart #7 Conflicting Hours			
Year	Conflicting Hours	BP Pay Rate	Time Paid Not Worked
2011	12	\$16	\$192
2011	12	\$16	\$192
2011	12	\$16	\$192
Total			\$576

In 2010, the former Fire Chief, [REDACTED], accepted contract work from BP that included providing contract workers for a fire watch program. BP reimbursed the GIVFC \$766,393 in 2010 and \$391,300 in 2011 for charges related to its fire watch program and other oil spill related

activities. Given our audit period, we limited our review to expenses related to the BP fire watch program charged in 2011. During 2011, the GIVFC paid eight workers a total of \$159,816 out of its public checking account for the contract work that entailed watching other BP workers clean up oil on the beach. When reviewing timesheets for BP contract work and timesheets for the GIVFC's regular hours, the JPOIG Auditor noted a former employee, [REDACTED], submitted duplicated hours. As such, the JPOIG Auditor determined [REDACTED] received \$576 for services that were not rendered. See Chart #7.

Additionally, the GIVFC made 12 payments to the President of its Board of Directors totaling \$46,500 during 01/01/2011 – 06/01/2011. The payments were related to the BP contract work; however, the GIVFC was unable to provide documentation showing the duties, responsibility, pay rate, and hiring process related to the disbursements. The Board President performing services as a contract worker may present a conflict of interest. See Chart #8 and Figure #2.

Figure #2

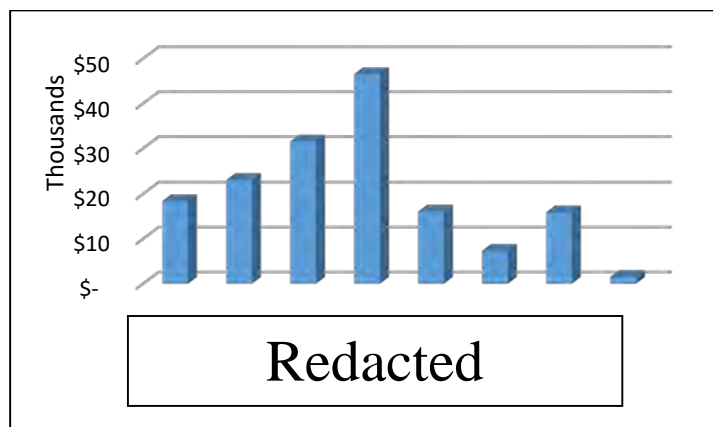


Chart #8 Payments to BP Contract Workers		
Name	\$/Hr	Total Payment
[REDACTED]	\$17	\$18,360
[REDACTED]	\$20	\$22,800
[REDACTED]	\$25	\$31,500
[REDACTED]	\$25	\$46,500
[REDACTED]	\$15	\$16,020
[REDACTED]	\$16	\$7,296
[REDACTED]	\$15	\$15,840
[REDACTED]	\$25	\$1,500
Total		\$159,816

Donations

Louisiana Constitution Article VII, Section 14(A) states things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. The JPOIG Auditor reviewed bank expenditures during 2011 to 2013 and noted \$1,737 of expenses were of a gratuitous nature. As such, the expenditures may violate state law. See Chart # 9.

Chart #9 Donations from Public Account			
Organization	Year	Description	Amount
St. Jude Children's Hospital	2011	Grand Isle 5k Walk	\$500
Grand Isle Christmas Club	2011	Donation for Christmas Party	\$250
Walmart Store	2013	Halloween Candy for Kids	\$958
Grand Isle School	2013	Milk	\$29
Total			\$1,737

Questionable Payments

The GIVFC's bank statements revealed \$789 of payments related to either checks to cash, questionable reimbursements, and food/fuel charged by non-employees. The GIVFC's bank statements exhibited a \$200 check written to cash. The GIVFC stated the transaction was related to a boat repair but was unable to provide documentation evidencing the purposes of the expenditure of the funds. The GIVFC paid \$50 per diems to four firefighting members and one board member to attend a funeral. The funeral was not related to training or firefighting activities. Additionally, the GIVFC paid \$339 to vendors in 2013 for items charged by individuals not employed by the fire company. See Chart #10.

Chart #10 Questionable Payments			
Transaction	Year	Amount	
Check to cash	2011	\$200	
Per diems disbursed for attending funeral	2013	\$250	
Food and fuel charged by non-employees	2013	\$339	
Total			\$789

Hotel Expenses

The GIVFC expended \$6,541 on 15 rooms at Carmel Inn and Suites in Thibodaux, LA from 08/27/2012 to 09/03/2012 for Hurricane Issac. The invoices provided did not have documentation of the individuals staying in each room, with the exception of a signature by [REDACTED], former [REDACTED]. The GIVFC stated that during hurricanes the Company pays for hotel rooms for its employees and board members. The fire company funds rooms for all firefighters, including the firefighters staying overnight at the fire station. In such case, some rooms may be unoccupied. As such, the firefighters are allowed to have anyone stay in the unoccupied rooms without documentation demonstrating that the expenditure of such funds are reasonable.

Chart #11		Hotel Charges Detail		
	Dates	Nights	Signed by	Amount
Room 1	08/27/2012 – 08/30/2012	3	No signature	\$216
Room 2	08/27/2012 – 08/30/2012	3	No signature	\$216
Room 3	08/27/2012 – 08/30/2012	3	No signature	\$216
Room 4	08/27/2012 – 08/31/2012	4	No signature	\$329
Room 5	08/27/2012 – 09/03/2012	7	REDACTED	\$505
Room 6	08/27/2012 – 09/02/2012	6	No signature	\$433
Room 7	08/27/2012 – 09/03/2012	7	No signature	\$505
Room 8	08/27/2012 – 09/03/2012	7	No signature	\$545
Room 9	08/27/2012 – 09/03/2012	7	No signature	\$505
Room 10	08/27/2012 – 09/03/2012	7	No signature	\$545
Room 11	08/27/2012 – 09/03/2012	7	No signature	\$505
Room 12	08/27/2012 – 09/03/2012	7	No signature	\$505
Room 13	08/27/2012 – 09/03/2012	7	No signature	\$505
Room 14	08/27/2012 – 09/03/2012	7	No signature	\$505
Room 15	08/27/2012 – 09/03/2012	7	No signature	\$505
Total				\$6,541

The GIVFC did not have adequate documentation of individuals staying in the rooms paid with public funds. Additionally, the GIVFC does not have written policy or procedures related to proper protocol and sufficient documentation. The lack of written policies and procedures addressing the GIVFC's assessment of reasonable cost and documentation in instances of hotel stays during emergency events reduces transparency in the use of public funds. Additionally, without written lodging policies/procedures for emergency events, hotel stays may be viewed as excessive. See Chart #11.

Inadequate Documentation of Asset Disposals

Louisiana Constitution Article VII, Section 14(A) generally prohibits the state and its political subdivisions from loaning, pledging, or donating public funds, assets, or property to persons, associations, or corporations, public or private.

The JPOIG Auditor conducted an inventory of the GIVFC's equipment and vehicles. Our inventory indicated that the GIVFC did not keep track of its vehicle numbers. The GIVFC frequently reassigned vehicle numbers, and as such, the JPOIG Auditor was unable to determine whether the vehicle numbers listed on fuel tickets were located at the GIVFC.

Chart #12 Disposal of Grand Isle Fire Company's Assets ²¹					
Description	Date in Service	Cost	Useful Life	Months in Service	Asset Balance
Polaris Ranger	09/05/2008	\$10,399	60	58	\$ 347
Polaris Ranger	09/05/2008	\$11,299	60	58	\$ 377
Polaris Ranger	09/18/2008	\$11,169	60	58	\$ 372
Fire truck	09/18/2009	\$20,000	60	46	\$ 4,667
Fire truck	09/18/2009	\$49,950	60	46	\$11,655
Fire truck	09/18/2009	\$30,000	60	46	\$ 7,000
1985 Chevy	05/05/1995	\$68,680	240	206	\$ 9,730
Waverunner	04/26/2004	\$ 2,415	60	110	\$ 0.00
Lafitte Fire	10/05/2006	\$ 5,000	60	81	\$ 0.00
2 Waverunners	03/07/2006	\$17,800	60	88	\$ 0.00
Crown Victoria	12/04/2007	\$ 3,050	60	67	\$ 0.00
Trailer	04/25/2007	\$ 891	60	74	\$ 0.00
6X6 Ranger	05/14/2008	\$11,919	60	62	\$ 0.00
Total		\$242,572			\$34,147

Additionally, the JPOIG Auditor noted discrepancies in the GIVFC's disposal and fixed asset activity documentation. GIVFC indicated that certain assets were destroyed in Hurricane Gustav; however, the documentation stated the assets were put in service after the hurricane. As such, the JPOIG Auditor was unable to rely on the limited disposal documentation provided, and therefore was unable to verify the disposal of assets totaling \$242,572. ²¹ See Chart #12.

Cell Phone Bills

During the review period, the GIVFC paid \$39,067 to Sprint for personal cell phone bills that may be used for business purposes. The JPOIG Auditor selected 21 out of 36, or 58%, of cell phone bills to review in which we noted questionable payments of \$7,599 to Sprint. The GIVFC paid \$2,216 to Sprint for the cell phone bills of the GIVFC's bookkeepers, \$2,452 for phone bills of individuals not employed with the fire company, and \$820 for the purchase of six cell phones. The expenses included cell

Chart #13 Cell Phone Bills	
Phone Bill	Cost ²²
Cell Phones	\$ 820
Non-employees	\$ 2,452
Bookkeepers	\$ 2,216
Unidentified cell phone accounts	\$ 2,111
	\$ 7,599

²¹ GIVFC did not have adequate records on the disposition of the vehicles. GIVFC provided the JPOIG with a letter indicating that vehicles were to be scrapped on 06/14/2013. As such, the Auditor calculated the estimated residual value of the vehicles using the straight-line depreciation method and a disposal date of 06/14/2013. Asset Balance = (Cost/Useful Life) * (Useful Life – Months in Service). Cost obtained from fixed asset schedule.

²² Cell Phone Equipment: 1 Blackberry 9650 - \$450, 3 Iphone 4s - \$300, 2 Kyocera - \$70 for a total of \$820.

Cell phone bills paid by the GIVFC for non-employees: [REDACTED] (former bookkeeper's husband) - \$818, [REDACTED] - \$447, [REDACTED] - \$440, [REDACTED] - \$380, [REDACTED] - \$262, [REDACTED] - \$105

Cell phone bills paid by the GIVFC for Bookkeepers: [REDACTED] - \$2,132, [REDACTED] - \$84

Unidentified accounts: Sprint bills did not specify the individuals using the cell phone numbers.

phone payments totaling \$917 for a former bookkeeper's husband.²² The GIVFC stated the account with Sprint has been terminated and as such the GIVFC is no longer paying the cell phone bills of employees. See Chart #13.

FINDINGS AND OBSERVATIONS

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; or
- (4) abuse.

Finding #1 – The GIVFC issued payments totaling \$22,737 for expenses related to GIVES, a separate non-profit entity.

Condition: The GIVFC issued \$22,737 in payments for expenses charged to and/or related to GIVES. The GIVFC expended \$6,981 on the GIVES invoices related to fuel for emergency units, repairs for emergency units, and ambulance response books. The remaining \$15,756 of expenses charged to the GIVES were for invoices related to groceries and cleaning supplies that benefited both the GIVFC and the GIVES. See Chart #5.

Criteria: Louisiana Revised Statute 39:704 states, “the proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the object and purposes for which the proceeds of the tax are used.”

On 04/30/2011, Grand Isle residents voted to approve the following:

to authorize the continuation of the levy and collection of twenty (20) mills property tax for 10 years, beginning in 2011, for acquiring, constructing, improving, providing, maintaining or operating fire protection facilities and equipment for the district, with the estimated amount reasonably expected to be collected from the levy of the tax for one year.

As such, the GIVFC's millage funds may not be expended on emergency services.

Cause: The GIVES remitted an average of 92.4% of its millage funds to the GIVFC. The GIVES' millage funds are transferred from the GIVES' public checking account to the GIVFC's public checking account. As such, millage funds for both entities are combined in one account. The commingling of millage funds results in the funds original purpose not being clearly identifiable.

Exposure: During the audit period, the GIVFC received \$1,818,827 in millage funds related to Fire District No. 9 and \$878,895 of millage funds related to Ambulance Service District No. 2. The funds are retained in the same bank account – the GIVFC's public checking account. As such, the lack of clarity in fire and emergency services expenditures may result in the GIVFC expending dedicated millage funding for purposes that are not in accordance with the purpose of the millage under which they were collected.

Recommendation: The current contractual relationship between the GIVFC and the GIVES has resulted in a blending of the operations. Both entities operate from the GIVFC facility and jointly administer payroll, accounting and other administrative services. The Parish should consider a single millage approach to providing the unified services. This approach may result in the elimination of duplicative administrative expenses.

In the alternative, the respective the GIVFC's and the GIVES' millage funds should be maintained in separate bank accounts through final expenditure. Policy and procedure should be in place that address allowable shared expenses and the mechanism for ensuring that millage funds are only expended to support their dedicated purpose under the millage and any requirements stated in the contractual agreement with Jefferson Parish.

Finding #2 – The GIVFC expended \$5,840 on undocumented fuel purchases and fuel purchased for the GIVES vehicles.

Condition: The GIVFC's fuel receipts indicated a total of \$5,840 of questionable fuel purchases. The purchases were as seen below:

Questionable Fuel Purchases	
Type	Value
Gas Can Purchases	\$1,303
Undocumented Fuel Purchases	\$4,047
GIVES	\$490
Total	\$5,840

Criteria: Proper internal controls over gasoline when charging fuel on the GIVFC's account requires documentation of the odometer reading, number of gallons dispensed, price per gallon, vehicle descriptions, and applicable signatures on charge tickets and/or a fuel log.²³

Cause: Former REDACTED and the former Bookkeeper approved transactions to be expended from the GIVFC's public account without adequate documentation and review. There is no indication that management regularly reviewed individual fuel charge tickets and enforced adequate documentation for payment. The lack of a detailed review process may have resulted in the approval of unallowable transactions.

Exposure: The GIVFC expended \$36,536 on fuel charge tickets during the review period.²⁴ The lack of documentation increases the risk of individuals charging the GIVFC's account for gas used in personal vehicles.

Recommendation: The GIVFC should strengthen its internal controls and documentation of fuel expenses through the development of a formal fuel policy. The GIVFC should require all charge tickets and/or a running fuel log includes documentation of the odometer reading, number of gallons dispensed, price per gallon, vehicle description, and the name and signatures of the individual fueling the vehicle, as well as documentation of the supervisory approval. The GIVFC should also include the aforementioned documentation for any gas can purchases. The charge tickets for gas can purchases should include the specific equipment using the fuel in the gas cans. The GIVFC should also ensure each vehicle has unique identification numbers that is used consistently going forward.

²³ Louisiana Legislative Auditors Vehicle-Fuel Controls:
<http://lla.la.gov/auditResources/bestPractices/documents/gasolinediesel.pdf>

²⁴ GIVFC 2011, 2012, and 2013 General Ledger

Finding #3 – The GIVFC has inadequate documentation of its grocery expenses, which limited our ability to assess whether funds expended were reasonable or gratuitously alienated.

Condition: The JPOIG Auditor reviewed 135 transactions totaling \$29,014 related to grocery/meal expenditures. The documentation provided lacked information on the public purpose, date, time, location, and attendees at the applicable events. Additionally, GIVFC did not have written policies or procedures addressing reasonable protocol for the expenditure of funds on groceries. As such, the JPOIG Auditor was unable to assess whether funds were reasonable or gratuitously alienated.

Criteria: Louisiana Constitution Article VII, Section 14(A) generally prohibits the state and its political subdivisions from loaning, pledging, or donating public funds or assets. The Attorney General's Office provided a three-prong test to assess whether funds were gratuitously alienated, and thus a violation of the state constitution. The three-prong test requires the public entity spending the public funds to have the legal authority to make the expenditure. Additionally, the expenditure must show the following:

1. A public purpose for the expenditure or transfer that comports with the governmental purpose for which the public entity has legal authority to pursue;
2. That the expenditure or transfer, taken as a whole, does not appear to be gratuitous; and
3. That the public entity has a demonstrable, objective, and reasonable expectation of receiving at least equivalent in exchange for the expenditure or exchange of public funds.

Cause: The GIVFC does not have a policy providing guidance on allowable grocery/meal purchases. The GIVFC does not require documentation such as the public purpose, approval, and the event date/time to support its grocery expenses.

Exposure: The GIVFC expended \$89,097, or approximately \$2,475 per month, on its groceries and supplies during 2011 – 2013. The lack of written policies, procedures, and adequate documentation demonstrating the public purpose for grocery/meal expenditures limits the ability to assess expenditures for reasonableness.

Recommendation: Jefferson Parish should specify meal/grocery limitations in its agreements with volunteer fire companies. In accordance with state law, the Parish should incorporate criteria in its fire protection contract requiring enhanced documentation of grocery/meal expenses.

The GIVFC should develop a formal written policy for the purchase of groceries/meals. The policy should include grocery/meal limitations, as well

as encourage enhanced documentation of grocery/meal expenses by requiring the following:

1. identification of the purchaser and the related signature;
2. identification of the approver of the purchase and the related signature;
3. public purpose served;
4. date, time, and duration of the meeting; and
5. names of the attendees.

The GIVFC should consider developing a form to make the implementation of such documentation efficient.

Finding #4 – The GIVFC paid \$46,500 to its Board President for contract work related to oil spill activities without adequate documentation. Additionally, a former employee received \$576 in payments for hours submitted on a false timesheet.

- Condition:** Former Chief [REDACTED] hired its board president as a contract worker, in which his pay totaled \$46,500 during 01/01/2011 – 06/01/2011. The GIVFC did not have any documentation regarding the duties, pay rate, and hiring process of the board president. The Board President performing services as a contract worker may present a conflict of interest. See Chart #8.
- A former employee of the GIVFC falsified four timesheets related to the BP oil spill work. As such, GIVFC paid the employee \$576 for 36 hours of work that was not provided. Former Chief [REDACTED] signed two of the four timesheets. See Chart #7.
- Criteria:** The GIVFC should document its hiring and payroll process. Conflicts of interest should be avoided. The GIVFC should ensure the review of timesheets to mitigate opportunities for payroll fraud.
- Cause:** The GIVFC paid the contract worker based on four falsified timesheets. GIVFC issued payment without approval from former Chief [REDACTED] for two of the four timesheets.
- Exposure:** The lack of controls and documentation regarding hiring protocol may result in opportunities for improprieties in the contracting and payroll process. Additionally, the lack of review prior to approval increases the risk and the opportunity for payroll fraud.
- Recommendation:** In instances of hiring contract workers, the GIVFC should ensure it documents the hiring and payroll process of contract workers. Additionally, the GIVFC should not hire any members of its board as it may present a conflict of interest and obstruct the appearance of independence. Additionally, supervisors should review timesheets before providing an approval.

Finding #5 – The GIVFC may have gratuitously alienated \$1,737 of public funds to entities outside of the organization.

Condition: The GIVFC expended \$1,737 on purchases that may represent gratuitous expenditures. The GIVFC had no legal obligation to expend such funds. As such, the expenses may violate the state constitution. See Chart #9.

Criteria: Pursuant to Louisiana Constitution Article VII, Section 14(A), things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Cause: Former Chief REDACTED and the Bookkeeper approved transactions of a gratuitous nature to be expended from the GIVFC's public account, whereas the transactions should have been expended from its private account. The lack of a detailed review process resulted in the approval of unallowable transactions.

Exposure Approval of gratuitous transactions results in the expenditure of funds prohibited by the state constitution.

Recommendation: The GIVFC should review the nature of transactions to determine the appropriateness of each expense from its public bank accounts. Transactions of gratuitous nature should be avoided or expended from the GIVFC's private bank account.

Finding #6 – The GIVFC issued a \$200 check to cash. Former Chief REDACTED and former Bookkeeper signed the check.

Condition: The GIVFC issued a \$200 check to cash. The GIVFC stated that the transaction was related to a boat repair. However, the GIVFC was unable to provide supporting receipts. As such, the JPOIG Auditor could not verify whether the expense was related to firefighting activity.

Criteria: The GIVFC should prohibit the issuance of checks written to cash.

Cause: In April 2011, former Chief REDACTED and the former Bookkeeper signed the check written to cash. A policy was not in place prohibiting checks being written to cash.

Exposure: Checks written to cash prevent an adequate paper trail leading to an increased opportunity for fraud, waste, or abuse.

Recommendation: The GIVFC should prohibit the issuance of checks written to cash by written policy. The signatory agents should not authorize such checks.

Finding #7 – The GIVFC paid per diems totaling \$250 to firefighters and a board member for attending a funeral.

- Condition:** In July 2013, the GIVFC paid \$50 per diems to four firefighters and one board member for attending a funeral. The funeral was not related to training or firefighting activity. As such, the payments may have violated state law.
- Criteria:** Jefferson Parish’s fire protection contract states the GIVFC shall not use public funds for the purchases of travel that is not directly related to firefighting, fire department management and administration, search and rescue, hazardous materials, emergency medical response, emergency management, fire suppression services, fire prevention services, rescue operations, as well as response to incidents, emergencies, disasters or civil disturbances.
- Cause:** Former Chief REDACTED and the former Bookkeeper approved the transactions to be expended from the GIVFC’s public account. The lack of a detailed review process resulted in the approval of unallowable transactions. The GIVFC does not have a per diem policy in place to assist in ensuring expenses are allowable under state law and the criteria set forth in the agreement with Jefferson Parish.
- Exposure:** The GIVFC per diem payments for \$250 violated the Parish’s fire protection contract.
- Recommendation:** The GIVFC should prepare a formal per diem policy that mirrors its agreement with the Parish and state law. The policy should require the GIVFC to document the public purpose for each per diem.

Finding #8 – The GIVFC paid \$339 for food and fuel charged by individuals not employed by the GIVFC.

Condition:

Purchases by Non-employees		
Type	Signature	Value
Fuel & Food	REDACTED	\$64
Fuel & Food	REDACTED	\$162
Food	REDACTED	\$113
Total		\$339

The GIVFC paid \$339 over six transactions for expenses charged by individuals not employed by the fire company. The charge tickets did not specify the vehicle receiving fuel or the purposes of food

purchases.

Former Chief REDACTED and the former Bookkeeper reviewed and approved disbursements for the GIVFC, and are tasked with ensuring funds are expended in accordance with Jefferson Parish's contractual agreement. As such, the former Bookkeeper and former Fire Chief approved the payment of expenses charged by individuals not employed by the GIVFC. Additionally, the former Bookkeeper and former Fire Chief did not require documentation justifying the public purpose for the purchases.

Criteria:

Pursuant to Louisiana Constitution Article VII, Section 14(A), things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

A volunteer fire department may expend public funds in connection with meals, snacks, or refreshments for firefighters involved in fire department related meetings, workshops, training programs, or performing of emergency services.²⁵

Cause:

Former Chief REDACTED and the former Bookkeeper approved the payment of expenses charged by individuals not employed by the GIVFC. The GIVFC allows individuals not employed by the GIVFC to charge items on the fire company's account.

Exposure:

The GIVFC expended \$89,097, or approximately \$2,475 per month, on its groceries and supplies during 2011 – 2013. Lack of review or approval may result in public funds being expended for usage outside the scope of firefighting activity.

Recommendation:

The GIVFC should only allow approved staff to make purchases on the GIVFC's account. The GIVFC should establish a formal fuel and grocery management policy that includes procedures on fuel and grocery purchases.

²⁵ Louisiana Revised Statute 40:1510

The fuel management policy should require documentation of the odometer reading, number of gallons dispensed, price per gallon, vehicle descriptions, printed name and legible signature on all charge tickets. The policy should also require that all charge tickets listing fuel purchased in gas can include documentation of the vehicle to receive the fuel in the gas cans. Additionally, the department should keep a running log of all charge tickets, which should include the printed name and signature of the individual fueling the vehicle.

The grocery management policy should require approval of a grocery store run. The GIVFC should have a running grocery purchase log that list the individual who picked up groceries, management approval, the business purpose/event, and the total grocery charges. The log should be reconciled with grocery store invoices and reviewed for any discrepancies.

Finding #9 – The GIVFC expended \$6,541 on hotel expenses for individuals to stay in 15 rooms during Hurricane Issac without having adequate documentation or written policies and procedures.

Condition: The GIVFC rents rooms for its firefighters, other paid workers, and board members during evacuations. The GIVFC paid \$6,541 to Carmel Inn for 15 rooms during Hurricane Issac. The supporting documentation provided revealed the GIVFC paid \$505 for the hotel stay for **REDACTED**, an individual not employed by the GIVFC. The remaining receipts provided lacked documentation evidencing the individuals staying in each room. The GIVFC stated some rooms booked might be unoccupied as its firefighters may stay back on the island. There are no restrictions on who stays in unoccupied rooms. The GIVFC does not have written policies or procedures related to acceptable protocol or documentation for such emergency events. See Chart #11.

Criteria: Pursuant to Louisiana Constitution Article VII, Section 14(A), things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

Cause: The GIVFC does not have written policies/procedures stating appropriate protocol and documentation for hotel stays during evacuation periods.

Exposure: The lack of written lodging policies and procedures during evacuations reduces transparency in use of public funds and contributes to hotel stays being viewed as excessive.

Recommendation: The GIVFC should establish a written policy that requires documentation such as receipts as well as the employee staying in each room. The policy should outline guidelines that address the reasonableness of the hotel expenses.

The GIVFC should evaluate whether paying for hotel rooms for its board members during emergency events is reasonable or a gratuitous alienation of public funds. The GIVFC stated that it reserves rooms at a hotel outside of Grand Isle for all paid employees so that the employees are available to safeguard fire equipment during the storm. The fire company averages 25 paid employees, and as such, should evaluate the necessity to expend funds on its board members' hotel stay when a sufficient number of paid firefighters are available to safeguard the equipment located offsite.

Finding #10 – The GIVFC did not have adequate documentation of the disposals of vehicles costing \$242,572. Additionally, the GIVFC’s disposal records indicated the fire company disposed of assets that were destroyed in Hurricane Gustav; however, records indicated assets were placed in service after Hurricane Gustav.

- Condition:** The JPOIG Auditor conducted an inventory of equipment at the GIVFC, in which equipment that was not identifiable was listed as a disposal. However, there was not adequate documentation of the disposal of assets costing \$242,572.²⁶ Additionally, GIVFC’s records indicated that certain assets were disposed of because the assets were destroyed in Hurricane Gustav. However, the dates in service were post Hurricane Gustav. As such, the JPOIG Auditor was unable to rely on the limited disposal documentation provided, and therefore unable to account for assets costing \$242,572. The JPOIG Auditor was unable to verify a disposition date for the assets because of inadequate documentation. See Chart #12.
- Criteria:** Written procedures should exist for all asset management activities, including the disposal of fixed assets. Controls should exist to ensure the status of fixed assets are reported timely. Physical inventory of fixed assets should be performed annually. The GIVFC should maintain accurate and complete records of fixed assets. The GIVFC should adequately maintain all disposal documentation.
- Cause:** The GIVFC does not maintain its fixed assets records; instead, the GIVFC relies on its external auditor to update its inventory listing during the annual audit.
- Exposure:** The GIVFC may have an incomplete fixed asset inventory listing. Additionally, the lack of controls including sufficient documentation over asset disposals totaling \$242,572 increases the opportunity for waste, fraud, or abuse.
- Recommendation:** The GIVFC should create a fixed asset policy and implement procedures that allow it to maintain a complete and accurate fixed asset inventory listing. The policy should include procedures regarding proper documentation of the disposal of assets, as well as consistent identification numbers for its vehicles.

²⁶ See Attachment #6 - GIVFC’s disposal documentation

Finding #11 – The GIVFC expended \$4,667 on cell phone bills for non-firefighters, \$2,111 on unidentifiable cell phone numbers, and \$820 on cell phones resulting in a total of \$7,599 of questionable cell phone payments.

Condition:	During the audit period, the GIVFC paid a monthly Sprint bill for the cell phone of several employees. A review of 58% of the monthly Sprint bills indicated the GIVFC expended funds on phone bills for the bookkeeper of the organization, individuals not employed by the organization, and numbers where the GIVFC did not identify the individual using the phone account. Additionally, GIVFC purchased 6 cell phones totaling \$820 without documenting its public purpose. <u>See Chart #13.</u>
Criteria:	Pursuant to Louisiana Constitution Article VII, Section 14(A), things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.
Cause:	The GIVFC does not have a cell phone bill policy outlining allowable cell phone expenditures.
Exposure	The GIVFC expended \$39,067, or \$1,085 a month, on Sprint cell phone bills of firefighters, secretaries, and individuals not employed by the fire company. Expenditures of funds on cell phone bills may violate the state constitution.
Recommendation	The GIVFC stated it stopped the practice of paying cell phone bills for its staff. As such, the JPOIG Auditor has no recommendation.

Finding #12 – Jefferson Parish does not monitor the operations of volunteer fire companies receiving millage funds.

Condition: Jefferson Parish disburses millage funds to volunteer fire departments pursuant to fire protection contracts. The Parish has not implemented a monitoring mechanism or required any documentation that would demonstrate fire companies are operating in accordance with state law and the fire protection contract.

Criteria: Jefferson Parish has an obligation to provide reasonable oversight and verification over millage funds administered through the various fire protection contracts.

Cause: Jefferson Parish has not designated a specific department or position tasked with the review of volunteer fire companies operating pursuant to a fire protection agreement.

Exposure The Parish disbursed approximately \$53,306,285 across all volunteer fire companies during 01/01/2011 – 12/31/2013. The GIVFC received \$1,818,828 of those funds. The lack of monitoring and evaluation presents the opportunity for fraud, waste, and abuse of millage funds.

Recommendation Jefferson Parish should implement a monitoring process that permits regular and consistent evaluation of compliance with the fire protection contracts. The Parish should consider tasking an entity within the Parish Administration to develop and implement a compliance assurance review and determine other areas in which the Parish can assist in streamlining policies and procedures.

Observation #1 – The GIVFC made payments totaling \$3,532 for groceries that were charged to the GIVFC’s account by individuals not employed at the GIVFC. The payments were made during periods that were outside our audit scope.

Condition: The JPOIG Auditor obtained receipts from Sureway during the period of 2009 – 2014. The review of receipts showed individuals not working at GIVFC charged \$3,532 to its account.

Purchases by Non-employees		
Signature	Relationship	Value
REDACTED	REDACTED	\$1,569
REDACTED	REDACTED	\$ 658
REDACTED	REDACTED	\$ 619
REDACTED	REDACTED	\$ 430
REDACTED	REDACTED	\$ 256
Total		\$3,532

Recommendation The GIVFC should only allow approved staff to make purchases on the GIVFC’s account. The GIVFC should ensure it documents the public purpose for each purchase.

Observation #2 – The GIVFC expended \$2,367 on penalty costs for untimely payments.

Condition: The GIVFC did not cancel a fire inspection prior to an out of state vendor arriving in Grand Isle. As such, the vendor charged the GIVFC \$800 for cancelling the inspection in an untimely manner. Additionally, in January 2011, the GIVFC paid \$1,567 to the IRS as a penalty for not paying taxes on time.

Recommendation The GIVFC should ensure steps are taken to avoid waste of public funds.

CONCLUSION

The objectives of this audit were to:

- (1) assess the efficiency and effectiveness of internal controls and operations;
- (2) assess compliance with the terms of state law, Parish ordinances, and the fire protection contract;
- (3) evaluate transactions for existence and accuracy to identify any irregularities;
- (4) review the GIVFC's inventory for completeness and existence to assess whether assets were adequately safeguarded; and
- (5) identify any instances of fraud, waste, or abuse.

Written policies, procedures, practices, and organizational structures contribute to the success of the internal controls and operations at an organization. As such, the JPOIG Auditor evaluated the internal control structure of the GIVFC based on the written policies and procedures that would assist in:

- (1) complying with statutory and regulatory requirements;
- (2) safeguarding assets; and
- (3) preventing or detecting fraud, waste, and abuse or other undesired event.

The JPOIG Auditor noted several deficiencies in the GIVFC's internal control system that contributed to instances of noncompliance, unsupported payments, and questionable purchases as noted in more detail below.

Tracking Expenses Related to Separate Millage Revenue

The GIVFC does not have policies or procedures in place to ensure funds expended are directly and clearly related to the dedicated purposes stated in the approved proposition and contractual agreement with Jefferson Parish. The GIVES' millage funds are transferred from the GIVES' public checking account to the GIVFC's public checking account. As such, millage funds for both entities are combined in one account. The commingling of millage funds result in the funds not being clearly identifiable. As such, the structure of the financial operations of the GIVFC and the GIVES may violate state law, as expending public funds designated for fire protection services on expenses related to emergency services are noncompliant with the proposition and contractual agreement of Jefferson Parish Fire District No. 9.

Tracking Expenses from Separate Millage Revenue	
<u>Key Numbers</u>	
GIVES Millage transferred to GIVFC:	\$878,895

Conflict of Interest, Inadequate Documentation, and Payroll Irregularities Related to BP Expenditures

Former Chief [REDACTED] hired the fire company's board president as a contract worker during 01/01/2011 – 06/01/2011. The GIVFC did not have any documentation regarding the duties, pay rate, and hiring process of the board president. The Board President performing services as a contract worker may present a conflict of interest.

A former employee of the GIVFC falsified four timesheets related to the BP oil spill work. As such, GIVFC paid the employee for 36 hours of work that was not provided. Former Chief [REDACTED] did not sign two out of the four timesheets.

Conflict of Interest, Inadequate Documentation, and Payroll Irregularities	
Key Numbers	
Payments to Board President:	\$46,500
Payroll Irregularity:	\$576

Inadequate Documentation	
Key Numbers	
Fuel Expenses:	\$5,840
Grocery/Meal Expenses:	\$29,014
Hotel Expenses:	\$ 6,541
Cost of Assets listed as Disposal:	\$242,572
Sprint Payments:	\$7,599

Inadequate Documentation

Documentation of fuel purchased did not consistently include the odometer reading, number of gallons dispensed, price per gallon, and the vehicle description. The GIVFC's gas can purchases did not reference the vehicle and/or heavy equipment receiving the fuel. The GIVFC does not keep a fuel log documenting the fuel purchased and the individual charging the fuel. There is no indication that management regularly reviewed individual fuel charge tickets and enforced adequate documentation for payment.

Documentation of grocery expenses lacked information on the public purpose, date, time, location, and attendees at the applicable events. Additionally, the GIVFC did not have written policies or procedures addressing reasonable protocol for the expenditure of funds on groceries. The GIVFC does not require documentation such as the public purpose, approval, and the event date/time to support its grocery expenses.

The GIVFC rented rooms for its firefighters, other paid workers, and board members during evacuations. The receipts provided lacked documentation of the individuals staying in each room.

The GIVFC does not have written policies or procedures related to acceptable protocol or documentation for such emergency events.

The GIVFC had inadequate documentation of the disposal of assets. The GIVFC's records indicated that certain assets were disposed of because the assets were destroyed in Hurricane Gustav. However, the dates in service were post Hurricane Gustav. As such, the JPOIG Auditor was unable to rely on the limited disposal documentation provided, and unable to verify a disposition date for assets.

The GIVFC paid a monthly Sprint bill for the cell phone of the bookkeeper and individuals not employed by the organization. The GIVFC paid Sprint bills without documenting the name of the individual using the account. Additionally, the GIVFC purchased cell phones without documenting its public purpose.

Questionable Payments

The GIVFC expended funds on purchases of a gratuitous nature. The GIVFC issued a check to cash. The GIVFC paid per diems to four firefighters and one board member for attending a funeral. The GIVFC paid for expenses charged by individuals not employed by the fire company.

Questionable Payments			
Key Numbers			
Payments of a gratuitous nature:	\$1,737	Per diem for funeral:	\$250
Check written to cash:	\$200	Charges by non-employees:	\$3,871

Our recommendations focused heavily on the GIVFC's development and implementation of written policies and procedures addressing high fraud risk areas such as fuel purchases, grocery purchases, and the disposal of assets. The policies should focus on ensuring the GIVFC appropriately documents the public purpose for its expenses, as well as enhance its review and monitoring of the aforementioned high-risk areas to prevent or detect any instances of fraud, waste, or abuse. More specifically, the JPOIG Auditor recommended the following:

- (1) GIVFC enhancing its review of the nature of transactions to determine the appropriateness of each expense from its public bank accounts. This review should include ensuring transactions related to fire protection services and ambulance emergency services are clearly identifiable and related to the dedicated purposes voted on by Grand Isle residents and discussed in each applicable agreement;
- (2) GIVFC requiring stronger documentation of high-risk expenditures, such as fuel and grocery purchases, by requiring documentation of the public purpose and supervisory approval for grocery purchases, as well as documentation of the vehicle and/or equipment number for fuel purchases;
- (3) GIVFC enhancing its review of grocery and fuel purchases through the development of a running fuel and grocery log;
- (4) GIVFC requiring documentation for the disposal of its assets;
- (5) GIVFC restricting approved staff to make purchases on the GIVFC's account; and
- (6) GIVFC avoiding conflicts of interest by not hiring its board members as employees or contract workers.

If implemented, the recommendations should assist the GIVFC in clearly demonstrating a public purpose for its expenditures, mitigate the risk of fraudulent activity, provide better documentation of its records, and contribute to management having a more robust review of financial activity, which may result in an increase in operational and financial efficiency.

Summary of Jefferson Parish Contract Revenue and Total Expenditures by Volunteer Fire Company



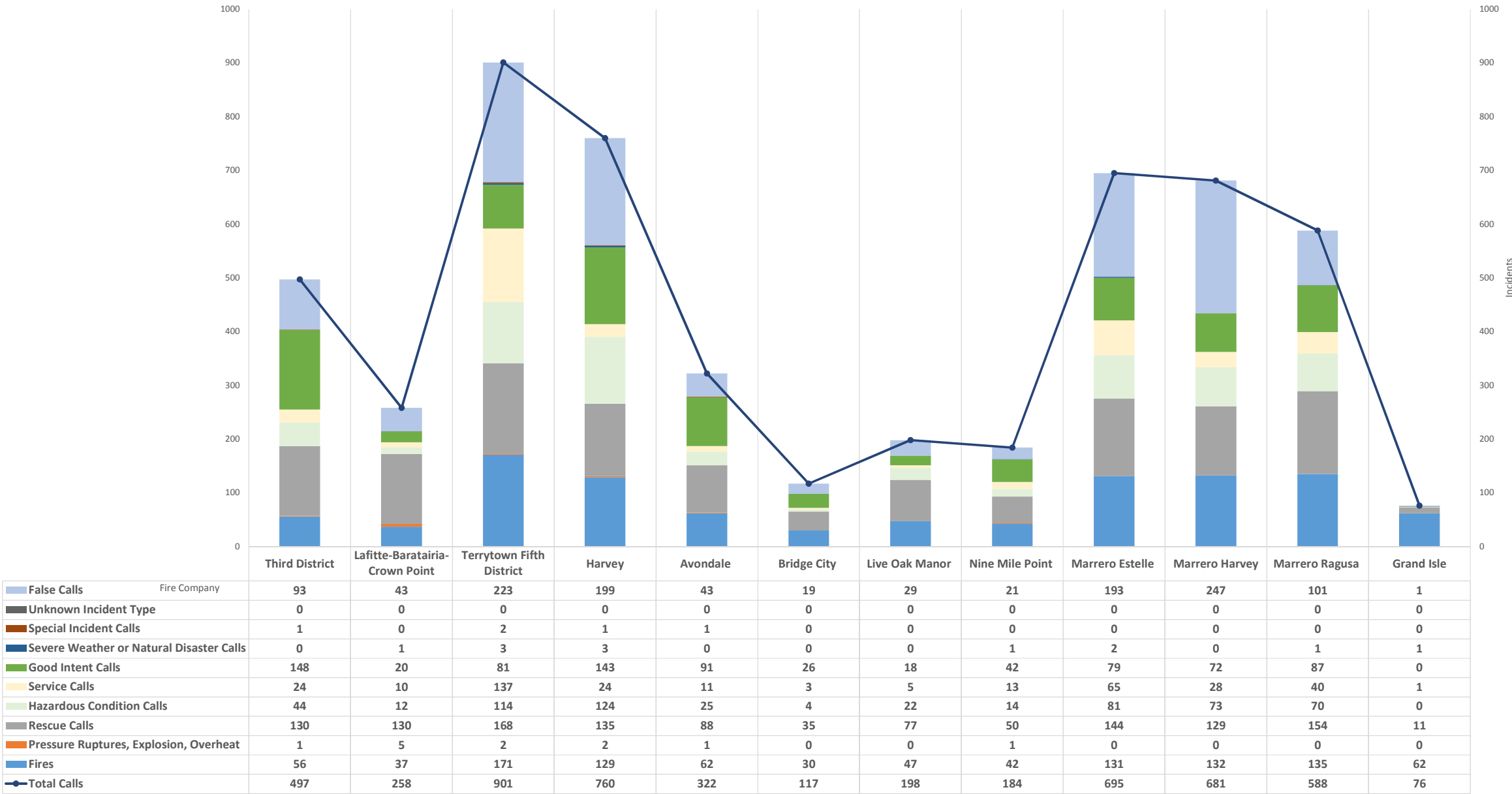
Jefferson Parish Contract Revenue and Total Expenditures

Fire Company	Fire Protection District	Jefferson Parish Contract Revenue			Total Expenditures		
		2013	2012	2011	2013	2012	2011
Third District	3	\$ 2,059,992	\$ 1,760,004	\$ 1,707,996	\$ 2,618,893	\$ 2,524,389	\$ 2,462,413
Lafitte-Baratairia-Crown Point	4	\$ 558,000	\$ 558,000	\$ 684,000	\$ 670,025	\$ 684,366	\$ 724,838
Terrytown Fifth District	5	\$ 2,370,000	\$ 2,250,000	\$ 2,160,000	\$ 2,816,651	\$ 2,529,183	\$ 2,586,678
Harvey	6	\$ 3,300,000	\$ 3,120,000	\$ 3,120,000	\$ 2,902,596	\$ 3,050,955	\$ 3,513,035
Nine Mile Point	7	\$ 762,000	\$ 762,000	\$ 780,000	\$ 871,869	\$ 710,689	\$ 623,350
Live Oak Manor	7	\$ 777,000	\$ 762,000	\$ 780,000	\$ 679,929	\$ 708,674	\$ 644,754
Bridge City	7	\$ 759,416	\$ 753,852	\$ 775,200	\$ 707,237	\$ 657,965	\$ 600,374
Avondale	7	\$ 762,000	\$ 762,000	\$ 780,000	\$ 742,030	\$ 692,625	\$ 662,999
Herbert-Wallace Memorial	7	\$ 762,000	\$ 762,000	\$ 780,000	\$ 657,940	\$ 546,715	\$ 473,687
Marrero-Estelle	8	\$ 2,400,000	\$ 1,920,000	\$ 1,440,000	\$ 1,947,544	\$ 1,849,347	\$ 1,661,248
Marrero-Harvey	8	\$ 1,440,000	\$ 1,920,000	\$ 1,440,000	\$ 1,937,491	\$ 1,936,847	\$ 1,754,429
Marrero-Ragusa	8	\$ 2,400,000	\$ 1,920,000	\$ 1,440,000	\$ 2,165,953	\$ 2,033,162	\$ 1,780,864
Grand Isle	9	\$ 639,416	\$ 639,409	\$ 540,000	\$ 1,183,027	\$ 1,010,267	\$ 1,098,880

Summary of Incident Reports by Volunteer Fire Company

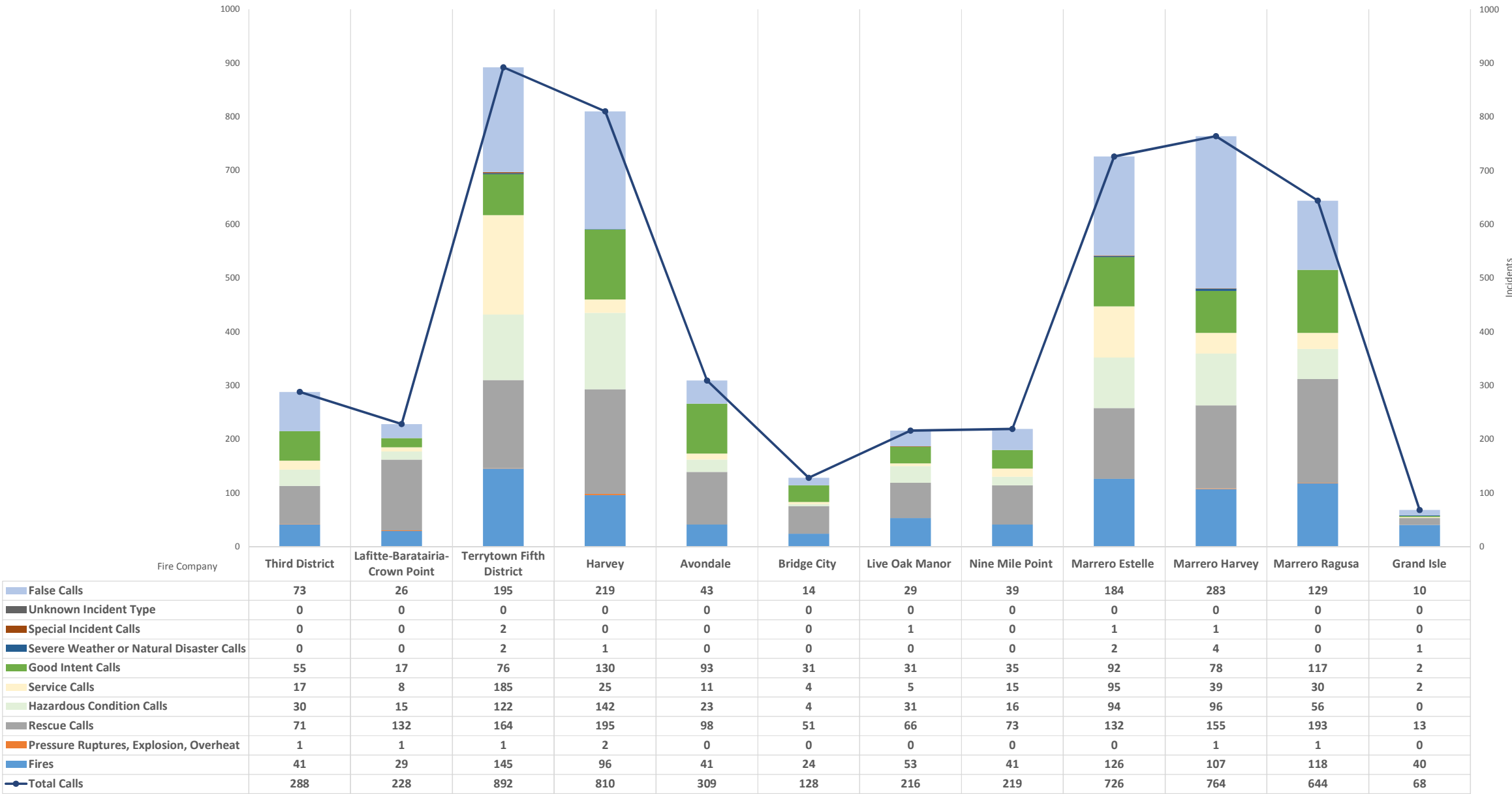


Summary of Incident Reports - Volunteer Fire Companies Receiving Millage Funds from Jefferson Parish
Summary by Incident Type (2011)



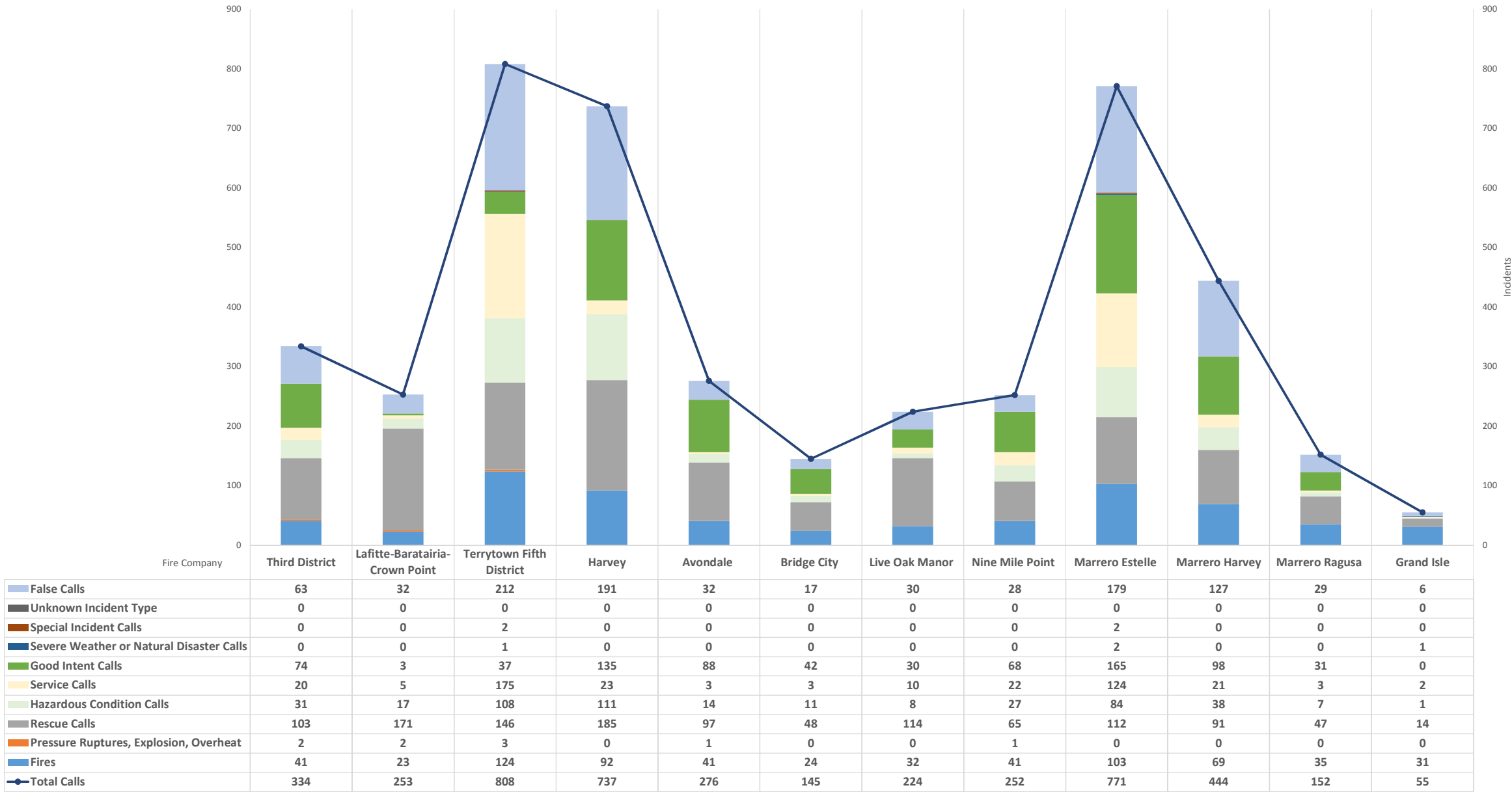
Incident report data obtained from Louisiana State Fire

Summary of Incident Reports - Volunteer Fire Companies Receiving Millage Funds from Jefferson Parish
Summary by Incident Type (2012)



Incident report data obtained from Louisiana State Fire

Summary of Incident Reports - Volunteer Fire Companies Receiving Millage Funds from Jefferson Parish
Summary by Incident Type (2013)



Incident report data obtained from Louisiana State Fire

Fire Protection Agreements, Amendments, and Extensions



Summary of Agreements					
Audit Year	Resolution	Resolution Date	Beg Term	End Term	Description
2011	94565	01/01/2001	09/12/2001	12/31/2011	An agreement for GIVFC to provide fire protection services to fire protection dist #9
2011	106431	10/04/2006	09/12/2001	12/31/2011	An amendment to include additional duties in contract and provide for related matters
2011	117162	07/27/2011	09/12/2001	12/31/2011	An amendment to include restrictions & guidelines on the expenditure of funds
2012	118073	12/07/2011	01/01/2012	01/31/2012	One month extension to agreement dated 05/10/2005 as amended 11/29/2006
2012	118209	01/25/2012	02/01/2012	03/01/2012	One month extension to agreement dated 05/10/2005 as amended 11/29/2006
2012	118403	02/15/2012	03/01/2012	04/01/2012	One month extension to agreement dated 05/10/2005 as amended 11/29/2006
2012	118666	03/28/2012	04/01/2012	05/01/2012	One month extension to agreement dated 05/10/2005 as amended 11/29/2006
2012	118792	04/18/2012	05/01/2012	06/01/2012	One month extension to agreement dated 05/10/2005 as amended 11/29/2006
2012	118920	05/09/2012	06/01/2012	12/01/2012	Six months extension to agreement dated 05/10/2005 as amended 11/29/2006
2012	120305	01/30/2013	12/01/2012	05/01/2013	Resolution authorizing six month agreement for GIVFC to provide fire services
2013	120878	05/01/2013	05/01/2013	08/31/2013	An amendment extending the term of the agreement until 08/31/2013
2013	121672	09/18/2013	12/02/2013	12/02/2023	An agreement for GIVFC to provide fire protection services to fire protection dist #9



JEFFERSON PARISH LOUISIANA

OFFICE OF THE COUNCIL

May 16, 2005

PARISH COUNCIL

THOMAS J. CAPELLA
Chairman

JOHN F. YOUNG, JR.
At Large

CHRIS ROBERTS
District 1

ELTON M. LAGASSE
District 2

BYRON L. LEE
District 3

LOUIS J. CONGEMI
District 4

JENNIFER SNEED
District 5

WESTBANK
POST OFFICE BOX 9
GRETNAL, LA 70054
(504) 364-2830

EASTBANK
POST OFFICE BOX 10242
JEFFERSON, LA 70181-0242
(504) 736-6800

SONNY BURMASTER
Chief of Staff

EULA A. LOPEZ
Parish Clerk
OFFICE OF THE CLERK
GRETNAL, LA 70054
(504) 364-2826

Ms. Jude Vollenweider, Director
Dept. of Accounting
General Government Bldg., Suite 4200
Gretna, Louisiana

Dear Jude:

Enclosed for your records is a contract with **Grand Isle Volunteer Fire Company No.1, Ninth District** dated May 10, 2005 to provide protection services and equipment to Fire Protection District No. 9 and shall also provide for certain mandatory safeguards and standards and other matter relating thereto, for the Parish President's Office, as authorized by Resolution No. 94565 adopted by the Council on Wednesday, September 12, 2001.

Yours truly,

Eula A. Lopez, Parish Clerk
Jefferson Parish Council

EAL/ag

Enclosure

Vendor # 27431

27431

55-11821

Finance

FIRE PROTECTION CONTRACT

THIS CONTRACT made and entered into this 10th day of May, ~~2001~~²⁰⁰⁵, by and between:

I. PARTIES

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1 NINTH DISTRICT, a non-profit corporation organized under the laws of the State of Louisiana, domiciled and doing business in the Parish of Jefferson, State of Louisiana, herein represented by Aubrey Chaisson, its ~~President~~^{Chief}, as per resolution adopted by its membership on the ____ day of _____, 2001, a copy of which is attached hereto (hereinafter referred to as "GRAND ISLE"); and

Jefferson Parish Fire Protection District No. 9, a political subdivision of the State of Louisiana, appearing herein through Thomas J. Carulla, Chairman of the Jefferson Parish Council, its governing authority, who acts herein by virtue of resolution 94565 adopted by the Council of Jefferson Parish on the 13th day of September, 2001, a certified copy of which is attached hereto (hereinafter referred to as "DISTRICT").

II. PREAMBLE

WITNESSETH THAT:

1. WHEREAS, GRAND ISLE is a private, non-profit corporation which has traditionally provided certain fire protection and suppression services for the good of the public within the geographical boundary of an area now delineated as Jefferson Parish Fire Protection District No. 9; and
2. WHEREAS, the DISTRICT was formed for the purpose of providing the citizens and taxpayers of Fire Protection District No. 9 with fire suppression services and fire prevention services; and
3. WHEREAS, the DISTRICT has theretofore contracted with GRAND ISLE for the performance of fire suppression and fire prevention services; and
4. WHEREAS, GRAND ISLE has performed such services effectively and has honored all of its commitments to the DISTRICT and to the citizens of the DISTRICT; and
5. WHEREAS, the DISTRICT is aware of the significant cost and resources that would be required if the DISTRICT were to attempt to form its own fire department and to staff it with directly hired public employees; and

6. WHEREAS, GRAND ISLE has available to it the equipment and manpower to effectively deliver fire suppression and fire prevention services to the citizens and taxpayers of Fire Protection District No. 9.

NOW THEREFORE, considering the foregoing, the parties do agree as follows:

III. GENERAL OBLIGATIONS OF GRAND ISLE

GRAND ISLE agrees to provide fire suppression services and fire prevention services within the geographical boundaries of Fire Protection District No. 9. Said geographical boundaries shall be considered GRAND ISLE's primary coverage area.

IV. SPECIFIC OBLIGATIONS OF GRAND ISLE AND SERVICES TO BE PROVIDED

GRAND ISLE shall use its skills to meet those standards of the National Fire Protection Association for similar size populated areas in the performance of the following specific services:

- a) Fire suppression services relating to structures and buildings of whatever kind, to brush fires, to trash fires, or to any other kind of fire of whatever nature.
- b) Rescue operations in connection with "a" Rescue operations shall include vehicle extrication, elevated rescue and confined space rescues. Nothing herein shall be construed to require GRAND ISLE to attempt underwater rescue operations or search for and/or dispose of explosive device or ordinance.
- c) Make available to citizens and taxpayers of the Ninth District routine technical and fire protection advice such as is customarily offered by Fire Departments.
- d) Enforce the Parish of Jefferson Fire Code and other related ordinances and policies of the Parish of Jefferson that may from time to time be enacted, but only to the extent authorized by law.
- e) Answer and respond to any and all fire calls within Fire Protection District No. 9 on a 24-hour, 7 day per week schedule.
- f) Maintain training levels consistent with National Fire Protection Association

- g) Maintain training records of all active GRAND ISLE personnel for a period of not less than three years, said records to be made available to the DISTRICT upon its written request.
- h) Observe all applicable federal laws and Occupational Safety and Health Administration (OSHA) Regulations for personal safety and working conditions.
- i) Respond to requests for mutual aid from neighboring communities or DISTRICT pursuant to mutual aid agreements.

**V. FACILITIES AND EQUIPMENT MAINTENANCE, CONSTRUCTION,
ACQUISITION, OWNERSHIP AND INSPECTION**

- a) GRAND ISLE agrees to maintain any and all facilities which are purchased with funds derived from this Agreement in good condition and further agrees to permit examination of such facilities upon reasonable notice by the DISTRICT and by the Property Insurance Association of Louisiana.
- b) GRAND ISLE agrees not to construct any new fire station within the DISTRICT without first receiving the approval of the DISTRICT.
- c) GRAND ISLE and the DISTRICT further understand and agree that any acquisitions of depreciable equipment, land or buildings by GRAND ISLE with public funds generated through bond issues shall be titled in the DISTRICT's name and not in the name of GRAND ISLE.
- d) GRAND ISLE agrees to be responsible for the daily maintenance of any fire stations acquired through bond issues. Building maintenance shall include upkeep of the interior of such station, station grounds, landscaping maintenance, minor premises repairs and custodial and housekeeping services.
- e) In the event GRAND ISLE should cease operations voluntarily for whatever reason during the term of this Agreement or be removed for just cause by the DISTRICT in accordance with the provision of this Agreement, all buildings, equipment or apparatus purchased with or through bond proceeds, millage, general funds or contract consideration shall become (or remain if already titled in DISTRICT) the property of DISTRICT.

f) After expiration of this Agreement, in the event the DISTRICT decides not to renew or renegotiate GRAND ISLE's contract, and provided GRAND ISLE is at that time able and willing to continue to perform the services which are the subject of this Agreement, all assets, including buildings, equipment and land purchased with the "contract consideration" herein set forth shall remain the sole property of GRAND ISLE as it is understood that the consideration hereinafter set forth is primarily for personal services rendered in the form of fire protection services, and the maintenance and operation of fire protection equipment and buildings. However, any assets acquired or constructed from the proceeds of the Parish or from fire district bond issues or from any public funds other than the consideration stated in this contract, shall be and shall remain the property of the DISTRICT.

VI. PURCHASE, MAINTENANCE, REPAIR AND INSPECTION OF APPARATUS AND EQUIPMENT

a) The parties agree that any apparatus and/or equipment purchased by GRAND ISLE shall meet National Fire Protection Association standards.

b) GRAND ISLE shall provide, purchase and maintain the needed emergency communications for all apparatus and equipment.

c) In the event GRAND ISLE should purchase any apparatus prior to receiving the DISTRICT's approval, it is understood by the parties that the DISTRICT will not be obligated to pay for all or any part of the apparatus.

d) GRAND ISLE shall maintain and repair all DISTRICT owned fire apparatus and equipment in good working condition to the full extent of its expertise, ability and financial means and to permit examination of such apparatus or equipment at reasonable times by the DISTRICT or by the Property Insurance Association of Louisiana.

e) After the execution of this Agreement, the DISTRICT and GRAND ISLE will cooperate with one another to prepare an inventory of each asset and piece of equipment owned by the DISTRICT with a unit value of FIVE HUNDRED (\$500.00) DOLLARS or more and utilized by GRAND ISLE. GRAND ISLE will furnish the DISTRICT with a list of all property it believes meets this description. Thereafter the DISTRICT will have access to GRAND ISLE's premises and records to make whatever verification it feels may be

required.

f) In the event DISTRICT owned property in GRAND ISLE's possession with a unit value of over FIFTY (\$50.00) DOLLARS is replaced, becomes obsolete or is no longer in use, that property shall be returned to the DISTRICT.

g) In the event this Agreement is terminated, all DISTRICT owned property will be immediately returned to the DISTRICT.

VII. INSURANCE PROVISIONS

1. GRAND ISLE agrees to maintain reasonable and adequate insurance coverage, either by directly contracting with an insurance carrier of its choice or through insurance made available by the DISTRICT or by the Parish of Jefferson, incidental and necessary for its operations, as follows:
 - a) Fire and contents insurance sufficient to cover the appraised value of all fire fighting facilities and depreciable assets purchased with public funds of any kind, including millage funds, special service charges, bond issues and supplemental payments, and kept on GRAND ISLE's premises. Such insurance shall be made available to GRAND ISLE by the DISTRICT or by the Parish of Jefferson. GRAND ISLE's contribution toward the premium paid by the Parish or the DISTRICT for coverage of DISTRICT's property shall be derived on a *pro rata* basis in accordance with present practice.
 - b) During the first year of this contract, public liability insurance on all vehicles with limits of FIVE HUNDRED THOUSAND (\$500,000) DOLLARS per each occurrence, and for all subsequent years of this contract public liability insurance on all vehicles with limits of ONE MILLION (\$1,000,000) DOLLARS for each occurrence and collision insurance with a maximum of FIVE THOUSAND (\$5,000) DOLLARS deductible for each occurrence. This insurance shall be made available to GRAND ISLE by the DISTRICT or by the Parish on all vehicles. GRAND ISLE's contribution toward the premium paid by the Parish for coverage of the Parish's vehicular fleet shall be

derived on a *pro rata* basis in accordance with present practice.

- c) Workmen's compensation;
 - d) Extended coverage insurance for DISTRICT owned premises including comprehensive general liability and premises liability insurance. This insurance shall be made available to GRAND ISLE by the DISTRICT or by the Parish of Jefferson. GRAND ISLE's contribution toward the premium paid by the Parish for such insurance shall be derived on a *pro rata* basis in accordance with present practice; and
 - e) Comprehensive general liability insurance covering GRAND ISLE's operations and risks associated with such operations in the amount of \$2,000,000. GRAND ISLE will furnish DISTRICT with a certificate of insurance reflecting the placement of this coverage.
2. GRAND ISLE's automobile and comprehensive general liability insurance shall be primary and the DISTRICT shall be named as an additional insured on said policies.

VIII. GENERAL PROVISIONS

1.

The parties agree that each, in making this Agreement, depends on the particular capacities, expertise, powers, and good offices of the other which would not be satisfactorily provided for by a third party, and therefore, the parties hereto agree that no right or obligation hereunder may in anyway whatsoever be assigned or delegated to a third party without express written consent of the other party given hereto in advance.

2.

Any notice required to be given pursuant to the provisions of this Agreement shall be in writing, and either delivered in person or deposited in the United States mail, postage pre-paid, registered or certified mail, return receipt requested and properly addressed at the following addresses:

GRAND ISLE

JEFFERSON PARISH FIRE PROTECTION DISTRICT NO. 9

Attn.: Council Chairman, Jefferson Parish Council
200 Derbigny Street, 4th Floor
Gretna, LA 70053

3.

This writing constitutes the entire agreement between the parties with relation to the subject matter hereof, and supersedes any previous agreement or understanding, whether verbal or otherwise, with relation hereto, and no addition, deletion, or other amendment hereto may be made except as is agreed in writing by the parties, in advance, with the same formality as accorded this Agreement.

4.

This Agreement shall be governed, construed and controlled according to the laws of the State of Louisiana and GRAND ISLE agrees to be subject to the jurisdiction of the 24th Judicial District Court.

5.

In the event either party brings any action for any relief, declaratory or otherwise, arising out of this Agreement, on account of any breach or default hereof, the prevailing party shall be entitled to receive from the other party, reasonable attorney's fees and reasonable costs and expenses, determined by the court sitting without jury, which shall be deemed to have accrued on the commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.

6.

It is agreed and understood that any failure to strictly enforce any provision hereof, shall not constitute a waiver of the right to demand strict performance of that or any other provision hereof at any time hereafter.

7.

The terms and conditions of this Agreement are separate and separable, and if for any reason, any court of law or administrative agency should deem any provision hereof invalid or inoperative, the remaining provisions of this Agreement shall remain valid and in full force and effect.

8.

Fire Protection District Number 9 of Jefferson Parish is bounded by:

All of that territory within the Parish of Jefferson south of the line separating T19S and T20S in Range 24 and 25 East, including Cheniere Caminada, Grand Isle and Grand Terre.

9.

It is understood by the parties that GRAND ISLE is a private, nonprofit corporation with its own board of directors and management. GRAND ISLE is an independent contractor, not an agent or alter ego of the Parish of Jefferson or of the DISTRICT.

IX. REPORTS AND RECORDS

GRAND ISLE agrees to submit the following reports:

1. To the Finance Director of the Parish of Jefferson on an annual basis of each year an audited financial statement showing the disbursement of all public funds received for the previous year, specifically excluding (if desired) funds raised through GRAND ISLE's private fund-raising activities.
2. To submit to the Parish for each year in advance where significant increases are anticipated and the cost of providing said services, facilities, and/or equipment so that the parish may reasonably anticipate increased costs for budgetary purposes.
3. To maintain adequate records, and retain such records in accordance with standard accounting guidelines, showing the disbursement of all funds received pursuant to the present contract, and upon reasonable notice to make the same available for audit by the Parish and any other party as required by law.

X. CONSIDERATION DUE GRAND ISLE

1.

For and in consideration of GRAND ISLE providing fire suppression and fire protection services as required herein, and in further consideration of the obligations undertaken by GRAND ISLE hereunder, the DISTRICT agrees to pay to GRAND ISLE a sum of money in monthly installments which will represent the proceeds of the present millage or the proceeds of any future millage which may be used for maintenance and operations, net of Sheriff's fees and net of any sums dedicated for payment of insurance

premiums for policies made available or provided to GRAND ISLE through the DISTRICT or through the Parish, and excluding any millage monies collected for capital improvements or future bond issues, levied annually on the assessed valuation of property in said fire protection district.

2.

The DISTRICT also agrees to pass any and all resolutions and ordinances needed, and impose any and all necessary *ad valorem* taxes, in order to obtain the "contract consideration" due GRAND ISLE under this Agreement. The DISTRICT further agrees to pass any and all necessary resolutions and ordinances to collect required taxes and disburse them to GRAND ISLE as "contract consideration." The DISTRICT further agrees to allow GRAND ISLE, upon reasonable notice, to inspect the public records of the Finance Director of Jefferson Parish concerning the collection and disbursement of taxes and "contract consideration".

3.

Parties understand and agree that the term "contract consideration" funds refers to millage money and service charges. "Contract Consideration" shall also include supplemental payments or benefits from any governmental source earmarked or designated for fire protection and suppression within the DISTRICT which benefits and payments shall be passed on to GRAND ISLE.

4.

GRAND ISLE agrees to employ all public funds, facilities and equipment entrusted to its care only for providing said fire protection services necessary and incidental for the operation of their respective areas in accordance with applicable laws.

XI. DEFAULT

The performance or failure to perform any one or more of the following acts shall constitute a default under the provisions of this Agreement:

- a) The failure of either party to cure any breach of contract after receipt of fifteen (15) days written notice.
- b) The filing of a voluntary petition by parties seeking relief under the United States Bankruptcy Act, or the failure of a party to dismiss an Involuntary

Petition in Bankruptcy within ninety (90) days after the filing of an Involuntary Petition under the United States Bankruptcy Act.

- c) The voluntary appointment by a party of a receiver or trustee to handle or control all or substantially all of its assets, or the failure to remove an involuntarily appointed receiver or trustee within ninety (90) days after the appointment of the receiver or trustee. The making by a party of a general assignment for the benefit of its creditors.
- d) Notwithstanding the provisions of the preceding paragraph herein, in the event GRAND ISLE fails to carry out the following obligations and duties contained in the Agreement, the DISTRICT shall notify GRAND ISLE and GRAND ISLE shall correct such failure within the time period set forth below or shall be deemed to be in default of this Agreement:
 - 1. Failure to submit reports to DISTRICT: 15 days
 - 2. Failure to make required inspections: 15 days
 - 3. Failure to comply with general responsibilities, obligations, and duties, and maintenance to fire apparatus equipment: 45 days
- e) Notwithstanding any other provisions herein to the contrary, failure or refusal of GRAND ISLE to respond to a fire alarm, except one known to be a false alarm shall be deemed to be a default of this Agreement.
- f) Upon the default of either party, the non-defaulting party may elect to pursue any remedy available at law including, but not limited to declaring this entire Agreement to be terminated. GRAND ISLE shall have the right to immediately cease service as required by the Agreement in the event the DISTRICT fails to pay the consideration provided for in this Agreement. DISTRICT hereby relieves and releases GRAND ISLE from any liability for any losses occurring during such time as GRAND ISLE has ceased service on account of the failure or inability of the DISTRICT to pay the "contract consideration due under this Agreement and shall indemnify GRAND ISLE against any liability incurred after GRAND ISLE ceases services. This Agreement to indemnify shall include reimbursement for any and all legal

fees and costs incurred by GRAND ISLE in defense of any claim or suit brought by any person, corporation, political subdivision, taxpayer or citizen arising out of any losses sustained after fire protection or suppression services cease on account of non-payment of "contract consideration." This Agreement to indemnify shall be effective whether GRAND ISLE's cessation of services is or is not alleged to be negligent.

- g) In the event DISTRICT fails to pay the consideration provided for in this Agreement or fund the services DISTRICT requires GRAND ISLE to perform under this Agreement, GRAND ISLE shall have the right to cancel this Agreement upon sixty (60) days written notice to DISTRICT. During the sixty (60) day notice period, GRAND ISLE shall make its best effort to perform services under this Agreement although the parties understand that said services may be limited or reduced as a result of lack of manning or inadequate supplies or equipment. After said sixty (60) days period, DISTRICT relieves and releases GRAND ISLE of any liability or losses as may occur as a result of such limited or reduced services and shall defend and indemnify GRAND ISLE and pay all legal fees and costs incurred by GRAND ISLE in defense of any action brought by any person, corporation, political subdivision, taxpayer or citizen on account of any losses sustained on account of inadequate fire protection or suppression.

XII. INDEMNIFICATION

- a) As to any loss, damage or claim covered by insurance placed hereunder, GRAND ISLE agrees to appear, defend, indemnify and hold harmless the DISTRICT, its Parish President and Parish Council, appointed boards and commissions, officials, officers, employees and agents, individually and collectively, from all losses, claims, suits, demands, expenses, recoveries, judgments, subrogation, attorney's fees or actions of any kind or nature resulting from personal injury to any person (including death) or damages to any property, arising out of or alleged to have arisen out of any of GRAND ISLE'S negligent acts or omissions in the performance of its obligations under the terms of this Agreement.

b) As to any losses, damages or claims not covered by insurance placed hereunder and made by any employee of GRAND ISLE against the DISTRICT, the Parish, or against any of their officers, agents or employees, GRAND ISLE will fully defend and indemnify such parties or individuals, irrespective of whether or not Parish or DISTRICT or its officers, agents or employees were negligent, solely negligent or strictly liable, provided said claims, losses or damages arise out of the services GRAND ISLE will perform for DISTRICT under this Agreement. Conversely, Parish will fully defend and indemnify GRAND ISLE for and against all losses, claims and damages, not covered by the insurance placed hereunder, which are brought against GRAND ISLE and/or its officers, agents, members and employees by any parish employee, parish agency or parish contract which said claims arise out of the services GRAND ISLE will perform for DISTRICT under this Agreement, irrespective of whether GRAND ISLE is negligent, solely negligent or strictly liable.

XIII. TERM OF AGREEMENT

The term of this Agreement shall be for ten years commencing on the 1st day of January, 2001 and ending on December 31st, 2011.

THUS DONE AND SIGNED in the Parish of Jefferson on the date hereinabove first read in the presence of the undersigned competent witnesses who after due reading of the whole,

WITNESSES:

Norma L. L...

Ann H. D...

Elizabeth D...

Bruce Bartholomew

JEFFERSON PARISH COUNCIL,
GOVERNING AUTHORITY OF
FIRE PROTECTION DISTRICT
NO. 9 OF JEFFERSON PARISH
LOUISIANA

BY: [Signature]

THOMAS J. CAPELLA
Chairman, Jefferson Parish Council

GRAND ISLE VOLUNTEER FIRE
COMPANY NO. 1 NINTH
DISTRICT

BY: [Signature]

On joint motion of all councilmen present, the following resolution was offered:

RESOLUTION NO. 94565

A resolution authorizing the extension of the contract with Grand Isle Volunteer Fire Company #1 to provide fire protection services and equipment to Fire Protection District No. 9 and shall also provide for certain mandatory safeguards and standards and other matters relating thereto. (Council District 3).

WHEREAS, Grand Isle Volunteer Fire Company #1 currently provide fire protection services under contract to Fire Protection District No. 9; and

WHEREAS, the proposed contract needs to be submitted to and approved by this Council to ensure that the vital services performed by this company for Fire Protection District No. 9 and their inhabitants are current; and

WHEREAS, the Parish Administration has submitted a proposed contract which has been approved; and

WHEREAS, fire protection services must be provided in Fire Protection District No. 9.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana that:

SECTION 1. The contract between Grand Isle Volunteer Fire Company #1, relative to providing fire protection services and equipment to Fire Protection District No. 9 be and is hereby approved for ten years commencing on the date the contract is executed.

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 this the 12th day of September, 2001.

*10 year
contract*

On motion of all Councilmembers present, the following resolution was offered:

RESOLUTION NO. 106431

A resolution amending contracts with all volunteer fire departments/companies to include additional disaster-related duties, and to provide for related matters. (Parishwide)

WHEREAS, The Parish of Jefferson recognizes the vulnerability of the people and communities located within the Parish of Jefferson to damage, injury, and loss of life and property resulting from natural disasters and/or civil disturbances and emergencies and recognizes that natural disasters and/or civil disturbances and emergencies may present requirements for equipments, services, supplies, manpower and other resources beyond the requirements set forth in the contract consideration as set forth in the contracts between the Fire Protection Districts and the Volunteer Fire Companies; and

WHEREAS, in addition to the daily fire and emergency services required in these contracts, the parties may confront the threats to public health and safety posed by possible terrorist actions and weapons of mass destruction and other incidents of man-made origin, and the threats to public health and safety from natural disasters, all capable of causing severe damage to property and danger to life; and

WHEREAS, the parties desire to make suitable arrangements for furnishing adequate funding in coping with such incidents, emergencies, disasters and/or civil disturbances.

NOW, THEREFORE, the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana, and Fire Protection District Numbers 3, 4, 5, 6, 7, 8, and 9 of the Parish of Jefferson, State of Louisiana, hereby resolves that:

SECTION 1. Section IV – Specific Obligations of Company and Services to be Provided (b) of all contracts between Fire Protection District Numbers 3, 4, 5, 6, 7, 8 and 9, of the Parish of Jefferson, State of Louisiana, and all volunteer fire departments/companies are hereby amended to read as follows:

- (b) Rescue operations in connection with "a" Rescue operations shall include vehicle extrication, elevated rescue and confined space rescues. Nothing herein shall be construed to require Company to attempt underwater rescue operations or search for and/or dispose of explosive devices or ordinances. Rescue operations shall also include land and water based search and rescue services, humanitarian aide and other disaster related response services during times that threaten public health and safety posed by possible terrorist actions and weapons of mass destruction and other incidents of man-made origin, and the threats to public health and safety from natural disasters, all capable of causing severe damage to property and danger to life; and shall be subject to additional compensation as follows:
 - (i) Compensation for Manpower shall be the actual cost of all overtime expenses.
 - (ii) Compensation for equipment usage, rental and purchase shall be the actual cost of such expenses.
 - (iii) Compensation for food and shelter shall be the actual cost of all such expenses.
 - (iv) Compensation for materials shall be the actual cost of all such expenses.

SECTION 2. These amendments are retroactive to January 1, 2005.

SECTION 3. The Council Chairman, or in his absence the Vice-Chairman, is hereby authorized to sign any and all documents necessary to execute the above and foregoing amendments.

WITNESSES:

JEFFERSON PARISH COUNCIL,
GOVERNING AUTHORITY OF FIRE
PROTECTION DISTRICT NO. 9
OF JEFFERSON PARISH, LOUISIANA

Ann M. Dindry

BY: John F. Young, Jr., CHAIRMAN
JEFFERSON PARISH COUNCIL

Aubrey Chason

GRAND ISLE VOLUNTEER FIRE
COMPANY NO. 1

Glenn H. Danner

Chris Santiny
BY: CHRIS SANTINY, PRESIDENT

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 4th day of October, 2006.

TO CLERK OF THE BOARD OF
JEFFERSON COUNTY, MISSOURI
Erin A. Lopez
CLERK OF THE BOARD
JEFFERSON COUNTY, MISSOURI



JEFFERSON PARISH LOUISIANA

OFFICE OF THE COUNCIL

December 1, 2006

PARISH COUNCIL

JOHN F. YOUNG, JR.
Chairman

THOMAS J. CAPELLA
At Large

CHRIS ROBERTS
District 1

ELTON M. LAGASSE
District 2

BYRON L. LEE
District 3

LOUIS J. CONGEMI
District 4

JENNIFER SNEED
District 5

WESTBANK
POST OFFICE BOX 9
GRETN, LA 70054
(504) 384-2600

EASTBANK
POST OFFICE BOX 10242
JEFFERSON, LA 70181-0242
(504) 738-6600

SONNY BURMASTER
Chief of Staff

EULA A. LOPEZ
Parish Clerk
OFFICE OF THE CLERK
GRETN, LA 70054
(504) 384-2628

Ms. Patricia Lassalle, Dir.
Dept. of Accounting
General Government Bldg., Suite 4200
Gretna, Louisiana

Dear Ms. Lassalle:

Enclosed for your records is Amendment No. 1 with **Grand Isle Volunteer Fire Company No. 1** dated November 29, 2006 to include additional disaster-related duties to the original contract, for the Department of Fire, as authorized by Resolution No. **106431** adopted by the Council on Wednesday, October 4, 2006.

Yours truly,

Eula A. Lopez, Parish Clerk
Jefferson Parish Council

PP EAL/ag
Enclosure

27431
55-11821
Finance

2 7431

**AMENDMENT NO. 1 TO
FIRE PROTECTION CONTRACT
BETWEEN
GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
AND
FIRE PROTECTION DISTRICT NO. 9**

THIS Amendment Number One to the Agreement between the **GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1**, and **FIRE PROTECTION DISTRICT NO. 9** herein represented by its Council Chairman, John F. Young, Jr., duly authorized to act by Resolution No. 106431, adopted on the 4th day of October, 2006 is made and entered into on this 29 day of November, 2006.

WHEREAS, that said amendment to contracts with all volunteer fire departments/companies to include additional, disaster-related duties, and to provide for related matters.

SECTION 1. Section IV – Specific Obligations of Company and Services to be Provided (b) of contract between Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana, and **GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1** is hereby amended to read as follows:

- (b) Rescue operations in connection with "a" Rescue operations shall include vehicle extrication, elevated rescue and confined space rescues. Nothing herein shall be construed to require Company to attempt underwater rescue operations or search for and/or dispose of explosive devices or ordinances. Rescue operations shall also include land and water based search and rescue services, humanitarian aide and other disaster related response services during times that threaten public health and safety posed by possible terrorist actions and weapons of mass destruction and other incidents of man-made origin, and the threats to public health and safety from natural disasters, all capable of causing severe damage to property and danger to life; and shall be subject to additional compensation as follows:
- (i) Compensation for Manpower shall be the actual cost of all overtime expenses.
 - (ii) Compensation for equipment usage, rental and purchase shall be the actual cost of such expenses.
 - (iii) Compensation for food and shelter shall be the actual cost of all such expenses.
 - (iv) Compensation for materials shall be the actual cost of all such expenses.

(3) Miscellaneous hotel room expenses shall not be reimbursed except for business related phone calls and internet access charges.

(c) Automobile Rentals-Individuals who anticipate the need for automobile rental must document the need, in writing, prior to out of town travel. The Company's Board of Directors shall approve all such items by resolution.

(d) Transportation

(1) Reimbursement for additional airline costs for baggage shall be authorized only if such baggage contains equipment or supplies necessary for the purpose of the air travel, or if the scope of the individual's personal baggage for which the cost is levied is reasonable.

(2) Individuals must provide a cost comparison to the Board of Directors when proposing to use a personal vehicle instead of air travel. The Company shall reimburse for the more cost effective mode of transportation.

(e) Personal Vehicle

(1) Mileage reimbursement shall be calculated using the rates authorized by the IRS.

(2) Mileage shall be reimbursed starting from the place of employment to the destination and back. Original receipts for parking must be included for reimbursement.

(3) Individuals already receiving mileage allowances must travel in excess of five hundred (500) miles in order to be eligible for reimbursement.

(4) All private vehicles used for Company business shall be insured in accordance with Louisiana law.

(5) When two or more individuals travel for Company business in the same vehicle, only individual shall be eligible for mileage reimbursement.

SECTION 2. These amendments shall be effective upon execution by both parties.

SECTION 3. The Council Chairman, or in his absence the Vice-Chairman, is hereby authorized to sign any and all documents necessary to execute the above and foregoing amendments.

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 July, 2011.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

July 27, 2011

SS - 11840
SS - 8240

SS - 0011
SS - 8527
SS - 11817
SS - 11819
SS - 11821

On motion of Mr. Roberts, seconded by Mr. Lagasse, the following resolution was offered:

RESOLUTION NO. 117162

A resolution amending fire protection contracts (collectively referred to as "Contracts") with Third District Volunteer Fire Department, Inc.; Lafitte-Barataria-Crown Point Volunteer Fire Company; Terrytown Fifth District Volunteer Fire Department, Inc.; Harvey Volunteer Fire Company No. 2, Sixth District; Nine Mile Point Volunteer Fire Company No. 1; Live Oak Manor Volunteer Fire Department, Inc.; Bridge City Volunteer Fire Company No. 1; Avondale Volunteer Fire Company; Herbert-Wallace Memorial Volunteer Fire Company; Marrero-Estelle Volunteer Fire Company No. 1; Marrero-Harvey Volunteer Fire Company No. 1; Marrero-Ragusa Volunteer Fire Company No. 3; Grand Isle Volunteer Fire Company No. 1 (hereinafter "Companies") to include restrictions and guidelines on the expenditure of the Contract consideration, and to provide for related matters. (Parishwide)

WHEREAS, The Parish of Jefferson recognizes that the Fire Protection District Number 3, 4, 5, 6, 7, 8, and 9 of the Parish of Jefferson, State of Louisiana ("Districts") pay the Companies the net proceeds of the present millage levied annually on the assessed valuation of property in each District, respectively and other funds as set forth in the Contracts as "Contract Consideration" for fire suppression and fire prevention services; and

WHEREAS, the Districts and the Companies further recognize the need to more clearly set forth the types of expenditures necessary to and incidental to the performance of the Companies' obligations under the Contracts desire to implement restrictions and guidelines on the Companies' use of the Contract Consideration; and

WHEREAS, the Districts and the Companies desire to amend the Contracts in an effort to perform their respective obligations in the most fiscally prudent manner.

NOW, THEREFORE, the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana, and Fire Protection District Numbers 3, 4, 5, 6, 7, 8, and 9 of the Parish of Jefferson, State of Louisiana ("Districts"), hereby resolves that:

SECTION 1. Section X – Consideration Due Companies, of all Contracts between the Districts and Third District Volunteer Fire Department, Inc.; Lafitte-Barataria-Crown Point Volunteer Fire Company; Terrytown Fifth District Volunteer Fire Department, Inc.; Harvey Volunteer Fire Company No. 2, Sixth District; Nine Mile Point Volunteer Fire Company No. 1; Live Oak Manor Volunteer Fire Department, Inc.; Bridge City Volunteer Fire Company No. 1; Avondale Volunteer Fire Company; Herbert-Wallace Memorial Volunteer Fire Company; Marrero-Estelle Volunteer Fire Company No. 1; Marrero-Harvey Volunteer Fire Company No. 1; Marrero-Ragusa Volunteer Fire Company No. 3; Grand Isle Volunteer Fire Company No. 1 (hereinafter "Companies") is hereby amended to add the following provisions:

(5) COMPANIES acknowledge and agree to utilize the Contract Consideration in connection with satisfying its obligations under the Contract solely for the following purposes:

(i) to acquire and maintain, trucks, apparatus and other movable equipment, including but not limited to insurance, fuel, office supplies, utilities, equipment, uniforms, food, tools, boats, training supplies, search and rescue equipment and supplies, identifications, badges, computers, software and other similar items necessary and incidental to efficiently satisfy the obligations under the Contract;

(ii) to hire, train, compensate and equip firefighters, operators and officers as approved by the Companies' duly elected Board(s) of Directors;

(iii) to recruit, train, equip and retain volunteer firefighters in accordance with the Companies' directives and by-laws;

(iv) to purchase, construct and maintain immovable property to serve as fire stations, administrative offices, maintenance facilities and warehouses necessary to support all of the equipment,

128.

supplies and personnel required to satisfy the obligations under the Contract; and

(v) to provide for health and physical fitness expenses including gym memberships and wellness programs for all paid and volunteer firefighters in accordance with National Fire Protection Association standards.

(6) The Companies acknowledge and agree that each shall not use the Contract Consideration for the purchase of any of the following:

(i) Alcoholic beverages;

(ii) training, travel gifts or supplies for non-firefighting personnel;

(iii) awards or gifts in excess of Fifty and 00/100 Dollars (\$50.00) per twelve (12) month period for paid or volunteer members of the Company;

(iv) training, travel, education or expenses that are not directly related to firefighting, fire department management and administration, search and rescue, hazardous materials, emergency medical response or emergency management.

(7) All travel or training and related items procured by the Companies and utilizing Contract Consideration for the purchase thereof shall be subject to the following conditions and limitations:

(i) All travel and training shall be limited to the Companies' firefighting members.

(ii) Individuals eligible for travel shall be limited to one (1) out-of-state trip per calendar year, unless otherwise authorized by a majority vote of the Jefferson Parish Council, provided however, that this limitation on travel shall not be applicable to travel necessary for inspection and acceptance of new fire trucks prior to delivery.

(iii)(a) Meals

(1) Reimbursement for all meals shall be based on the latest IRS Publication No. 1542 "Per Diem Rates". Tips on the meals are included in the per diem allowance and shall not be separately reimbursed.

(2) Per diem for meals shall be reimbursed in accordance with the following schedule:

BREAKFAST: Departure-before 6:00 a.m.
Return-after 9:00 a.m.

LUNCH: Departure-before 10:00 a.m.
Return-after 2:00 p.m.

DINNER: Departure-before 4:00 p.m.
Return-after 8:00 p.m.

(3) No per diem shall be reimbursed to individuals attending a seminar/training event wherein meals are included. For breakfast, this shall include any coffee and continental breakfast (e.g., biscuits, croissants Danish or other similar items). Individuals are expected to participate in any lunch or dinner functions provided by the seminar or training since it is the duty of the individual to participate fully in all training activities paid for by the Companies.

(b) Hotel

(1) In an effort to obtain the most reasonable and cost effective rates, the Companies shall choose sites within a reasonable vicinity of the location where the Company business is being conducted.

(2) Individuals staying with relatives or friend shall not be eligible for hotel reimbursement.

On the motion of Mr. Townsend and seconded by Mr. Roberts, the following resolution was offered:

RESOLUTION NO. 118073

A resolution authorizing a one month extension of the Agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto; Said ~~extension shall be from January 1, 2012 to January 31, 2012~~ (Council District 1).

WHEREAS, the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1 entered into that certain agreement to provide fire protection services and equipment, mandatory safeguards and other standards related thereto, dated the 10th day of May, 2005 as amended on the 29th of November, 2006; and

WHEREAS, said agreement is set to expire on the 31st day of December 2011; and

WHEREAS, it is in the mutual interests of both parties to extend said agreement for one-month to accommodate the signature of a new agreement between the parties regarding fire protection services and equipment, mandatory safeguard and other standards relating thereto.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana:

SECTION 1. That the agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto shall be extended for a one-month period commencing on January 1, 2012 and expiring on January 31, 2012.

SECTION 2. That the Chairman of the Jefferson Parish Council, or in his absence, the Vice-Chairman is authorized to execute 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

This resolution was declared to be adopted on this the 7th day of December, 2011.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY

Eula A. Lopez

EULA A LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

12.3.

On motion of Mr. Templet, seconded by Mr. Lagasse, the following resolution was offered:

RESOLUTION NO. 118209

A resolution authorizing a one-month extension of the Agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto; Said extension shall be from February 1, 2012 to March 1, 2012. All costs associated with this one month extension shall come from Account No. 22080-2900-7346.1. (Council District 1).

WHEREAS, the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1 entered into that certain agreement to provide fire protection services and equipment, mandatory safeguards and other standards related thereto, dated the 10th day of May, 2005 as amended on the 29th of November, 2006; and

WHEREAS, said agreement was extended for a period of one-month (Resolution No. 118073, dated December 7, 2011); and

WHEREAS, said agreement is set to expire on the 31st day of January 2012; and

WHEREAS, it is in the mutual interests of both parties to extend said agreement for one-month to negotiate terms of the new agreement between the parties regarding fire protection services and equipment, mandatory safeguard and other standards relating thereto.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana:

SECTION 1. That the agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto ~~shall be extended for a one-month period commencing on February 1, 2012 and expiring on March 1, 2012.~~

SECTION 2. That all costs associated with this one month extension shall come from Account No. ~~22080-2900-7346.1~~

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence, the Vice-Chairman is authorized to execute 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 25th day of January, 2012.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY

Eula A. Lopez
EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

On joint motion of all Councilmembers present, the following resolution was offered:

RESOLUTION NO. 118430

A resolution authorizing a one-month extension of the Agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto; Said extension shall be from March 1, 2012 to April 1, 2012. All costs associated with this one month extension shall come from Account No. 22080-2900-7346.1. (Council District 1).

WHEREAS, the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1 entered into that certain agreement to provide fire protection services and equipment, mandatory safeguards and other standards related thereto, dated the 10th day of May, 2005 as amended on the 29th of November, 2006; and

WHEREAS, said agreement was extended for a period of one-month (Resolution No. 118073, dated December 7, 2011); and

WHEREAS, pursuant to Resolution No. 118209, adopted on January 25, 2012, said agreement was extended for one month from February 1, 2012 to March 1, 2012; and

WHEREAS, said agreement is set to expire on the 1st day of March 2012; and

WHEREAS, it is in the mutual interests of both parties to extend said agreement for one-month to negotiate terms of the new agreement between the parties regarding fire protection services and equipment, mandatory safeguard and other standards relating thereto.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana:

SECTION 1. That the agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto shall be extended for a one-month period commencing on March 1, 2012 and expiring on April 1, 2012.

SECTION 2. That all costs associated with this one month extension shall come from Account No. 22080-2900-7346.1.

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence, the Vice-Chairman is authorized to execute 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 15th day of February, 2012.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY

Eula A. Lopez
EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

K.8.

On joint motion of all Council members present, the following resolution was offered:

RESOLUTION NO. 118666

A resolution authorizing a one-month extension of the Agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto; Said extension shall be from April 1, 2012 to May 1, 2012. All costs associated with this one month extension shall come from Account No. 22080-2900-7346.1 (Council District 1).

WHEREAS, the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1 entered into that certain agreement to provide fire protection services and equipment, mandatory safeguards and other standards related thereto, dated the 10th day of May, 2005 as amended on the 29th of November, 2006; and

WHEREAS, said agreement was extended for a period of one-month (Resolution No. 118073, dated December 7, 2011); and

WHEREAS, pursuant to Resolution No. 118209, adopted on January 25, 2012, said agreement was extended for one month from February 1, 2012 to March 1, 2012; and

WHEREAS, pursuant to Resolution No. 118430, adopted on February 15, 2012, said agreement was extended for one month from March 1, 2012 to April 1, 2012; and

WHEREAS, said agreement is set to expire on the 1st of April 2012; and

WHEREAS, it is in the mutual interests of both parties to extend said agreement for one-month to negotiate terms of the new agreement between the parties regarding fire protection services and equipment, mandatory safeguard and other standards relating thereto

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana:

SECTION 1. That the agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto shall be extended for a one-month period commencing on April 1, 2012 and expiring on May 1, 2012.

SECTION 2. That all costs associated with this one month extension shall come from Account No. 22080-2900-7346.1.

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence, the Vice-Chairman is authorized to execute 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 March, 2012.

K.S.

On joint motion of all Councilmembers present, the following resolution was offered at the request of Mr. Temple:

RESOLUTION NO. 118792

A resolution authorizing a one-month extension of the Agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto; Said extension shall be from May 1, 2012 to June 1, 2012. All costs associated with this one month extension shall come from Account No. 22080-2900-7346.1. (Council District 1).

WHEREAS, the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1 entered into that certain agreement to provide fire protection services and equipment, mandatory safeguards and other standards related thereto, dated the 10th day of May, 2005 as amended on the 29th of November, 2006; and

WHEREAS, said agreement was extended for a period of one-month (Resolution No. 118073, dated December 7, 2011); and

WHEREAS, pursuant to Resolution No. 118209, adopted on January 25, 2012, said agreement was extended for one month from February 1, 2012 to March 1, 2012; and

WHEREAS, pursuant to Resolution No. 118430, adopted on February 15, 2012, said agreement was extended for one month from March 1, 2012 to April 1, 2012; and

WHEREAS, pursuant to Resolution No. 118666, adopted on March 28, 2012, said agreement was extended for one month from April 1, 2012 to May 1, 2012; and

WHEREAS, said agreement is set to expire on the 1st day of May 2012; and
WHEREAS, it is in the mutual interests of both parties to extend said agreement for one-month to negotiate terms of the new agreement between the parties regarding fire protection services and equipment, mandatory safeguard and other standards relating thereto.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana:

SECTION 1. That the agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto shall be extended for a one-month period commencing on May 1, 2012 and expiring on June 1, 2012.

SECTION 2. That all costs associated with this one month extension shall come from Account No. 22080-2900-7346.1.

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence, the Vice-Chairman is authorized to execute 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 18th day of April, 2012.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY

Eula A. Lopez
EULA A. LOPEZ

PARISH CLERK
JEFFERSON PARISH COUNCIL

K.S.

On joint motion of all Councilmembers present, the following resolution was offered

RESOLUTION NO. 118920

A resolution authorizing a six month extension of the Agreement between the Fire Protection District No 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto; Said extension shall be from June 1, 2012 to December 1, 2012. All costs associated with this six month extension shall come from Account No. 22080-2900-7346.1. (Council District 1).

WHEREAS, the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1 entered into that certain agreement to provide fire protection services and equipment, mandatory safeguards and other standards related thereto, dated the 10th day of May, 2005 as amended on the 29th of November, 2006; and

WHEREAS, said agreement was extended for a period of one-month (Resolution No. 118073, dated December 7, 2011); and

WHEREAS, pursuant to Resolution No. 118209, adopted on January 25, 2012, said agreement was extended for one month from February 1, 2012 to March 1, 2012; and

WHEREAS, pursuant to Resolution No. 118430, adopted on February 15, 2012, said agreement was extended for one month from March 1, 2012 to April 1, 2012; and

WHEREAS, pursuant to Resolution No. 118666, adopted on March 28, 2012, said agreement was extended for one month from April 1, 2012 to May 1, 2012; and

WHEREAS, pursuant to Resolution No. 118792, adopted on April 18, 2012, said agreement was extended for one month from May 1, 2012 to June 1, 2012; and

WHEREAS, said agreement is set to expire on the 1st day of June 2012; and

WHEREAS, it is in the mutual interests of both parties to extend said agreement for six months to negotiate terms of the new agreement between the parties regarding fire protection services and equipment, mandatory safeguard and other standards relating thereto.

NOW, THEREFORE, BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of the Parish of Jefferson, State of Louisiana:

SECTION 1. That the agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto shall be extended for a six month period commencing on June 1, 2012 and expiring on December 1, 2012.

SECTION 2. That all costs associated with this one month extension shall come from Account No. 22080-2900-7346.1.

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence, the Vice-Chairman is authorized to execute 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 9th day of May, 2012.

THE FOREGOING IS DEPOSED
TO BE A TRUE & CORRECT COPY
[Signature]
CLERK
JUN 11 2012

Y.8

55-11821

On motion of **Mr. Templet**, seconded by **Mr. Roberts**, the following resolution was offered:

RESOLUTION NO. 120305

A resolution authorizing a six month Agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto. (Council District 1).

WHEREAS, Grand Isle Volunteer Fire Company #1 currently provides fire protection services under contract to Fire Protection District No. 9; and

WHEREAS, the proposed contract needs to be submitted to and approved by this Council to ensure that the vital services performed by this company for the Fire Protection No. 9 and their inhabitants are current; and

WHEREAS, the Administration has submitted a proposed contract which has been approved; and

WHEREAS, fire protection services must be provided in Fire Protection District No. 9.

NOW, THEREFORE, BE IT RESOLVED BY THE JEFFERSON PARISH COUNCIL, Jefferson Parish, Louisiana, acting as governing authority for said Parish:

SECTION 1. The contract between Fire Protection District No. 9 and Grand Isle Volunteer Fire Company #1 relative to providing fire protection services and equipment to Fire Protection District No. 9 be and is hereby approved for six months commencing on the 1st day of December, 2012 and ending on the 1st day of May, 2013.

SECTION 2. That all costs associated with this one month extension shall come from Account No. 22080-2900-7346.1.

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence, the Vice-Chairman is authorized to execute 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 30th day of January,

2013.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

On motion of **Mr. Templet**, seconded by **Mr. Roberts**, the following resolution was offered:

RESOLUTION NO. 120878

A resolution ratifying the attached Amendment to the Fire Protection Agreement between the Jefferson Parish Fire Protection District No. 9 and Grand Isle Volunteer Fire Company No. 1 to extend the term of the Agreement until the 31st day of August, 2013.

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

WHEREAS, pursuant to Resolution No. 120305, adopted the 30th day of January, 2013, the Jefferson Parish Council ratified an agreement between the Jefferson Parish Fire Protection District No. 9 and Grand Isle Volunteer Fire Company No. 1, which provided fire protection services and equipment, mandatory safeguards and other standards related thereto; and

WHEREAS, the Jefferson Parish Fire Protection District No. 9 and Grand Isle Volunteer Fire Company No. 1 mutually agree to extend the aforementioned agreement until the 31st day of August, 2014, while maintaining the same terms and conditions provided under the original agreement, notwithstanding the changes made herein.

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

SECTION 1. The attached Amendment to the Fire Agreement between the Parish of Jefferson and Grand Isle Volunteer Fire Company No. 1 to extend the term of the original agreement.

SECTION 2. That all costs associated with this one month extension shall come from Account Number 22080-2900-7346.1

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence the Vice-Chairman, be and they are, hereby authorized to execute 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 this the 1st day of May, 2013.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

On motion of Mr. Temple, seconded by Mr. Roberts, the following resolution was offered:

RESOLUTION NO. 121672

A resolution authorizing a ten year Agreement between the Fire Protection District No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto. (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 or political corporations may engage in cooperative endeavors with each other or with any other private association, corporation or individuals; and

WHEREAS, Grand Isle Volunteer Fire Company #1 currently provides fire protection services under contract to Fire Protection District No. 9; and

WHEREAS, pursuant to Resolution No. 117162, adopted on 27th day of July, 2011, the Jefferson Parish Council required certain language to be in all fire protection contracts concerning restrictions and guidelines on the expenditure of the Contract consideration; and

WHEREAS, the parties have agreed to amend certain of the contract term required by Resolution No. 117162 concerning mileage reimbursement, the receipt of gifts and prior approval of travel; and

WHEREAS, fire protection services must be provided in Fire Protection District No. 9.

NOW, THEREFORE, BE IT RESOLVED BY THE JEFFERSON PARISH COUNCIL, Jefferson Parish, Louisiana, acting as governing authority for said Parish:

SECTION 1. The attached Agreement between Fire Protection District No. 9 and Grand Isle Volunteer Fire Company #1 relative to providing fire protection services and equipment to Fire Protection District No. 9 be and is hereby ratified for a term of ten (10) years, from the date of agreement. .

SECTION 2. That all costs associated with this agreement shall come from Account No. 22080-2900-7346.1.

SECTION 3. That the Chairman of the Jefferson Parish Council, or in his absence, the Vice-Chairman is authorized to execute 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 18th day of September,

2013.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


GULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

FIRE PROTECTION AGREEMENT

THIS Fire Protection Agreement (hereafter, the "Agreement") is made and entered into this 2nd day of December, 2013, by and between the Jefferson Parish Fire Protection District No. 9, a political subdivision of the State of Louisiana, (hereinafter, the "DISTRICT"), appearing herein through Christopher L. Roberts, Chairman of the Jefferson Parish Council, its governing authority, acting by virtue of Resolution No. 131672 adopted by the Council of Jefferson Parish on the 18th day of September, 2013, a certified copy of which is attached hereto; and GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1, a non-profit corporation organized under the laws of the State of Louisiana, domiciled and doing business in the Parish of Jefferson, State of Louisiana, herein represented by Aubrey Chaisson, its Fire Chief, as per resolution adopted by its membership on the ____ day of _____, 201____, a copy of which is attached hereto (hereinafter referred to as "COMPANY"); and

WITNESSETH

1. WHEREAS, COMPANY is private, non-profit corporation which has traditionally provided certain fire protection and suppression services for the good of the public within the geographical boundary of an area now delineated as Jefferson Parish Fire Protection District No. 9; and
2. WHEREAS, the DISTRICT was formed for the purpose of providing the citizens and taxpayers of Fire Protection District No. 9 with fire suppression services and fire prevention services; and
3. WHEREAS, the DISTRICT has theretofore contracted with COMPANY for the performance of fire suppression, fire prevention services, rescue operations as well as response to incidents, emergencies, disasters and/or civil disturbances; and
4. WHEREAS, COMPANY has performed such services effectively and have honored all of their commitments to the DISTRICT and to the citizens of the DISTRICT; and
5. WHEREAS, the DISTRICT is aware of the significant cost and resources that would be required if the DISTRICT were to attempt to form its own fire department and to staff it with directly hired public employees; and
6. WHEREAS, COMPANY has available to it the equipment and manpower to effectively deliver fire suppression and fire prevention services to the citizens and taxpayers of Fire Protection District No. 9.

NOW THEREFORE, considering the foregoing and for good and valuable consideration, the receipt and sufficiency of which is acknowledged as evidenced by the respective signatures hereto, the parties do agree as follows:

I. OBLIGATIONS OF COMPANY

1. Fire Protection Services: COMPANY agrees to provide fire suppression services and fire prevention services within the geographical boundaries of Fire Protection District No. 9. Said geographical boundaries shall be considered COMPANY's primary coverage area. COMPANY shall use its skills to meet those standards of the National Fire Protection Association for similar size populated areas in the performance of the following specific services:

- a) Fire suppression services relating to structures and buildings of whatever kind, to brush fires, to trash fires, or to any other kind of fire of whatever nature.
- b) Rescue operations in connection with "a" Rescue operations shall include vehicle extrication, elevated rescue and confined space rescues. Nothing herein shall be construed to require Company to attempt underwater rescue operations or search for and/or dispose of explosive devices or ordinances. Rescue operations shall also include land and water based search and rescue services, humanitarian aide and other disaster related response services during times that threaten public health and safety posed by possible terrorist actions and weapons of mass destruction and other incidents of man-made origin, and the threats to public health and safety from natural disasters, all capable of causing severe damage to property and danger to life; and shall be subject to additional compensation as follows:
 - (i) Compensation for Manpower shall be the actual cost of all overtime expenses.
 - (ii) Compensation for equipment usage, rental and purchase shall be the actual cost of such expenses.
 - (iii) Compensation for food and shelter shall be the actual cost of all such expenses.
 - (iv) Compensation for materials shall be the actual cost of all such expenses.
- c) Make available to citizens and taxpayers of the Ninth District routine technical and fire protection advice such as is customarily offered by Fire Departments.

- d) Enforce the Parish of Jefferson Fire Code and other related ordinances and polices of the Parish of Jefferson that may from time to time be enacted, but only to the extent authorized by law.
- e) Answer and respond to any and all fire calls within Fire Protection District No. 9 on a 24-hour, 7 day per week schedule.
- f) Maintain training levels consistent with National Fire Protection Association requirements.
- g) Maintain training records of all active COMPANY personnel for a period of not less than three years, said records to be made available to the DISTRICT upon its written request.
- h) Observe all applicable federal laws and Occupational Safety and Health Administration (OSHA) Regulations for personal safety and working conditions.
- i) Respond to requests for mutual aid from neighboring communities or DISTRICT pursuant to mutual aid agreements.
- j) Answer and respond to all hazardous materials spills or incidents within Fire Protection District No. 9 on a 24 hour, 7 day per week schedule.

2. Facility Maintenance:

a) COMPANY agrees to maintain any and all facilities which are purchased with funds derived from this Agreement in good condition and further agrees to permit examination of such facilities upon reasonable notice by the DISTRICT and by the Property Insurance Association of Louisiana.

b) COMPANY agrees not to construct any new fire station within the DISTRICT without first receiving the approval of the DISTRICT.

c) COMPANY and the DISTRICT further understand and agree that any acquisitions of depreciable equipment, land or buildings by COMPANY with public funds generated through bond issues shall be titled in the DISTRICT's name and not in the name of COMPANY.

d) COMPANY agrees to be responsible for the daily maintenance of any fire stations acquired through bond issues. Building maintenance shall include upkeep of the interior of such station, station grounds, landscaping maintenance, minor premises repairs and custodial and housekeeping services.

e) In the event COMPANY should cease operations voluntarily for whatever

reason during the term of this Agreement or be removed for just cause by the DISTRICT in accordance with the provision of this Agreement, all buildings, equipment or apparatus purchased with or through bond proceeds, millage, general funds or contract consideration shall become (or remain if already titled in DISTRICT) the property of DISTRICT.

f) After expiration of this Agreement, in the event the DISTRICT decides not to renew or renegotiate COMPANY's contract, and provided COMPANY is at that time able and willing to continue to perform the services which are the subject of this Agreement, all assets, including buildings, equipment and land purchased with the "contract consideration" herein set forth shall remain the sole property of COMPANY as it is understood that the consideration hereinafter set forth is primarily for personal services rendered in the form of fire protection services, and the maintenance and operation of fire protection equipment and buildings. However, any assets acquired or constructed from the proceeds of the Parish or from fire district bond issues or from any public funds other than the consideration stated in this contract, shall be and shall remain the property of the DISTRICT.

3. Equipment Purchase, Repair and Inspection:

a) The parties agree that any apparatus and/or equipment purchased by COMPANY shall meet National Fire Protection Association standards.

b) COMPANY shall provide, purchase and maintain the needed emergency communications for all apparatus and equipment.

c) In the event COMPANY should purchase any apparatus prior to receiving the DISTRICT's approval, it is understood by the parties that the DISTRICT will not be obligated to pay for all or any part of the apparatus.

d) COMPANY shall maintain and repair all DISTRICT owned fire apparatus and equipment in good working condition to the full extent of their expertise, ability and financial means and to permit examination of such apparatus or equipment at reasonable times by the DISTRICT or by the Property Insurance Association of Louisiana.

e) After the execution of this Agreement, the DISTRICT and COMPANY will cooperate with one another to prepare an inventory of each asset and piece of equipment

owned by the DISTRICT with a unit value of FIVE HUNDRED (\$500.00) DOLLARS or more and utilized by COMPANY. COMPANY will furnish the DISTRICT with a list of all property it believes meets this description. Thereafter the DISTRICT will have access to COMPANY's premises and records to make whatever verification it feels may be required.

f) In the event DISTRICT owned property in COMPANY's possession with a unit value of over FIFTY (\$50.00) DOLLARS is replaced, becomes obsolete or is no longer in use, that property shall be returned to the DISTRICT.

g) In the event this Agreement is terminated, all DISTRICT owned property will be immediately returned to the DISTRICT.

4. Insurance:

1. COMPANY agrees to maintain reasonable and adequate insurance coverage, either by directly contracting with an insurance carrier of its choice or through insurance made available by the DISTRICT or by the Parish of Jefferson, incidental and necessary for its operations, as follows:

- a) Fire and contents insurance sufficient to cover the appraised value of all fire fighting facilities and depreciable assets purchased with public funds of any kind, including millage funds, special service charges, bond issues and supplemental payments, and kept on COMPANY's premises. Such insurance shall be made available to COMPANY by the DISTRICT or by the Parish of Jefferson. COMPANY's contribution toward the premium paid by the Parish or the DISTRICT for coverage of DISTRICT's property shall be derived on a *pro rata* basis in accordance with present practice;
- b) During the first year of this contract, public liability insurance on all vehicles with limits of FIVE HUNDRED THOUSAND (\$500,000) DOLLARS per each occurrence, and for all subsequent years of this contract public liability insurance on all vehicles with limits of ONE MILLION (\$1,000,000) DOLLARS for each occurrence and collision insurance with a maximum of FIVE THOUSAND (\$5,000) DOLLARS deductible for each occurrence. This insurance shall be made available to COMPANY by the DISTRICT or by the Parish on all vehicles. COMPANY's contribution toward the premium paid by the

Parish for coverage of the Parish's vehicular fleet shall be derived on a *pro rata* basis in accordance with present practice;

- c) Workmen's compensation;
- d) Extended coverage insurance for DISTRICT owned premises including comprehensive general liability and premises liability insurance. This insurance shall be made available to COMPANY by the DISTRICT or by the Parish of Jefferson. COMPANY's contribution toward the premium paid by the Parish for such insurance shall be derived on a *pro rata* basis in accordance with present practice; and
- e) Comprehensive general liability insurance covering COMPANY's operations and risks associated with such operations in the amount of \$2,000,000. COMPANY will furnish DISTRICT with a certificate of insurance reflecting the placement of this coverage.

2. COMPANY's automobile and comprehensive general liability insurance shall be primary and the DISTRICT shall be named as an additional insured on said policies.

II. GENERAL PROVISIONS

1. **Assignment:** The parties agree that each, in making this Agreement, depends on the particular capacities, expertise, powers, and good offices of the other which would not be satisfactorily provided for by a third party, and therefore, the parties hereto agree that no right or obligation hereunder may in anyway whatsoever be assigned or delegated to a third party without express written consent of the other party given hereto in advance.

2. **Notices:** Any notice required to be given pursuant to the provisions of this Agreement shall be in writing, and either delivered in person or deposited in the United States mail, postage pre-paid, registered or certified mail, return receipt requested and properly addressed at the following addresses:

IF TO COMPANY:

GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
P. O. Box 550
Grand Isle, LA 70358

IF TO DISTRICT:

JEFFERSON PARISH FIRE PROTECTION DISTRICT NO. 9
Jefferson Parish Council Chairman
1221 Elmwood Park Blvd., 10th Floor

Jefferson, LA 70123

3. Entire Agreement: This writing constitutes the entire agreement between the parties with relation to the subject matter hereof, and supersedes any previous agreement or understanding, whether verbal or otherwise, with relation hereto, and no addition, deletion, or other amendment hereto may be made except as is agreed in writing by the parties, in advance, with the same formality as accorded this Agreement.

4. Jurisdiction: This Agreement shall be governed, construed and controlled according to the laws of the State of Louisiana and COMPANY agrees to be subject to the jurisdiction of the 24th Judicial District Court.

5. Attorney Fees: In the event either party brings any action for any relief, declaratory or otherwise, arising out of this Agreement, on account of any breach or default hereof, the prevailing party shall be entitled to receive from the other party, reasonable attorney's fees and reasonable costs and expenses, determined by the court sitting without jury, which shall be deemed to have accrued on the commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.

6. Waivers: It is agreed and understood that any failure to strictly enforce any provision hereof, shall not constitute a waiver of the right to demand strict performance of that or any other provision hereof at any time hereafter.

7. Severability: The terms and conditions of this Agreement are separate and separable, and if for any reason, any court of law or administrative agency should deem any provision hereof invalid or inoperative, the remaining provisions of this Agreement shall remain valid and in full force and effect.

8. Defined Territory: Fire Protection District Number 9 of Jefferson Parish is bounded by: That territory contained in Ward 11 of the parish, including the Town of Grand Isle, Louisiana, said territory being described as follows: All of that territory within the Parish of Jefferson south of the line separating T19S and T20S in Range 24 and 25 East, including Cheniere Caminada, Grand Isle and Grand Terre.

9. **Independent Contractor:** It is understood by the parties that COMPANY is a private, nonprofit corporation with its own board of directors and management. COMPANY is an independent contractor, not an agent or alter ego of the Parish of Jefferson or of the DISTRICT.

III. REPORTS AND RECORDS

COMPANY agrees to submit the following reports:

- A. To the Finance Director of the Parish of Jefferson on an annual basis of each year an audited financial statement showing the disbursement of all public funds received for the previous year, specifically excluding (if desired) funds raised through COMPANY's private fund-raising activities.
- B. To submit to the Parish for each year in advance where significant increases are anticipated and the cost of providing said services, facilities, and/or equipment so that the parish may reasonably anticipate increased costs for budgetary purposes.
- C. To maintain adequate records, and retain such records in accordance with standard accounting guidelines, showing the disbursement of all funds received pursuant to the present contract, and upon reasonable notice to make the same available for audit by the Parish and any other party as required by law.

IV. COMPENSATION

For and in consideration of COMPANY providing fire suppression and fire protection services as required herein, and in further consideration of the obligations undertaken by COMPANY hereunder, the DISTRICT agrees to pay to COMPANY which is a party to this Agreement, a sum of money in monthly installments, which will represent the proceeds of the present millage or the proceeds of any future millage which may be used for maintenance and operations, net of any sums dedicated for payment of insurance premiums for policies made available or provided to COMPANY through the DISTRICT or through the Parish, and excluding any millage monies collected for capital improvements or future bond issues, levied annually on the assessed valuation of property in said fire protection district.

The DISTRICT also agrees to pass any and all resolutions and ordinances needed, and impose any and all necessary *ad valorem* taxes, in order to obtain the "contract consideration" due COMPANY under this Agreement. The DISTRICT further agrees to pass any and all necessary resolutions and ordinances to collect required taxes and

disburse them to COMPANY as "contract consideration." The DISTRICT further agrees to allow COMPANY, upon reasonable notice, to inspect the public records of the Finance Director of Jefferson Parish concerning the collection and disbursement of taxes and "contract consideration." Parties understand and agree that the term "contract consideration" funds refer to millage money and service charges. "Contract Consideration" shall also include supplemental payments or benefits from any governmental source earmarked or designated for fire protection and suppression within the DISTRICT which benefits and payments shall be passed on to COMPANY.

COMPANY agrees to employ all public funds, facilities and equipment entrusted to its care for providing said fire protection services, fire suppression services, fire prevention services, rescue operations, as well as response to incidents, emergencies, disasters and/or civil disturbances, necessary and incidental for the operation of their respective areas in accordance with applicable laws.

COMPANY acknowledges and agrees to utilize the Contract Consideration in connection with satisfying its obligations under the Contract solely for the following purposes:

- (i) to acquire and maintain, trucks, apparatus and other movable equipment, including but not limited to insurance, fuel, office supplies, equipment, uniforms, food, tools, boats, training supplies, rescue equipment and supplies, identifications, software and other similar items necessary and incidental to satisfy the obligations under the Contract;
- (ii) to hire, train, compensate and equip firefighters, operators and officers as approved by the Companies' duly elected Board(s) of Directors;
- (iii) to recruit, train, equip and retain volunteer firefighters in accordance with the Companies' directives and by-laws;
- (iv) to purchase, construct and maintain immovable property to serve as fire stations, administrative offices, maintenance facilities and warehouses necessary to support all of the equipment, supplies and personnel required to satisfy the obligations under the Contract; and
- (v) to provide for health and physical fitness expenses including gym memberships and wellness programs for all paid and volunteer firefighters in accordance with National Fire Protection Association standards.

COMPANY acknowledges and agrees that each shall not use the Contract Consideration for the purchase of any of the following:

- (i) Alcoholic beverages;
- (ii) training, travel gifts or supplies for non-firefighting personnel;
- (iii) awards or gifts in excess of Fifty and 00/100 Dollars (\$50.00) per twelve (12) month period for paid or volunteer members of the Company;
- (iv) training, travel, education or expenses that are not directly related to firefighting, fire department management and administration, search and rescue, hazardous materials, emergency medical response, emergency management, fire suppression services, fire prevention services, rescue operations, as well as response to incidents, emergencies, disasters or civil disturbances.

V. EXPENSE RESTRICTIONS > *Section added by resolution # 17102*

All travel or training and related items procured by the Company and utilizing Contract Consideration for the purchase thereof shall be subject to the following conditions and limitations:

- (i) All travel and training shall be limited to the Companies' firefighting members.

Meals

- 1) Reimbursement for all meals shall be based on the latest IRS Publication No. 1542 "Per Diem Rates". Tips on the meals are included in the per diem allowance and shall not be separately reimbursed.

- (iii) **Hotel**

- 1) In an effort to obtain the most reasonable and cost effective rates, the Companies shall choose sites within a reasonable vicinity of the location where the Company business is being conducted.
- 2) Individuals staying with relatives or friend shall not be eligible for hotel reimbursement.
- 3) Miscellaneous hotel room expenses shall not be reimbursed except for business related phone calls and internet access charges.

- (iv) Automobile Rentals: Individuals who anticipate the need for automobile rental must document the need, in writing, prior to out of town travel. The Company's Board of Directors shall approve all such items by resolution.
- (v) Transportation
 - 1) Reimbursement for additional airline costs for baggage shall be authorized only if such baggage contains equipment or supplies necessary for the purpose of the air travel, or if the scope of the individual's personal baggage for which the cost is levied is reasonable.
 - 2) Individuals must provide a cost comparison to the Board of Directors when proposing to use a personal vehicle instead of air travel. The Company shall reimburse for the more cost effective mode of transportation.
- (vi) Personal Vehicle
 - 1) Mileage reimbursement shall be calculated using the rates authorized by the IRS.
 - 2) Mileage shall be reimbursed starting from the place of employment to the destination and back. Original receipts for parking must be included for reimbursement.
 - 3) Individuals already receiving mileage allowances must travel in excess of five hundred (500) miles in order to be eligible for reimbursement.
 - 4) All private vehicles used for Company business shall be insured in accordance with Louisiana law.
 - 5) When two or more individuals travel for Company business in the same vehicle, only one individual shall be eligible for mileage reimbursement.

VI. DEFAULT

The performance or failure to perform any one or more of the following acts shall constitute a default under the provisions of this Agreement:

- a) The failure of either party to cure any breach of contract after receipt of fifteen (15) days written notice.
- b) The filing of a voluntary petition by parties seeking relief under the United States Bankruptcy Act, or the failure of a party to dismiss an Involuntary

Petition in Bankruptcy within ninety (90) days after the filing of an Involuntary Petition under the United States Bankruptcy Act.

- c) The voluntary appointment by a party of a receiver or trustee to handle or control all or substantially all of its assets, or the failure to remove an involuntarily appointed receiver or trustee within ninety (90) days after the appointment of the receiver or trustee. The making by a party of a general assignment for the benefit of its creditors.
- d) Notwithstanding the provisions of the proceeding paragraph herein, in the event COMPANY fails to carry out the following obligations and duties contained in the Agreement, the DISTRICT shall notify COMPANY and COMPANY shall correct such failure within the time period set forth below or shall be deemed to be in default of this Agreement:
 - 1. Failure to submit reports to DISTRICT: 15 days
 - 2. Failure to make required inspections: 15 days
 - 3. Failure to comply with general responsibilities, obligations, and duties, and maintenance to fire apparatus equipment: 45 days
- e) Notwithstanding any other provisions herein to the contrary, failure or refusal of COMPANY to respond to a fire alarm, except one known to be a false alarm shall be deemed to be a default of this Agreement.
- f) Upon the default of either party, the non-defaulting party may elect to pursue any remedy available at law including, but not limited to declaring this entire Agreement to be terminated. COMPANY shall have the right to immediately cease service as required by the Agreement in the event the DISTRICT fails to pay the consideration provided for in this Agreement. DISTRICT hereby relieves and releases COMPANY from any liability for any losses occurring during such time as COMPANY has ceased service on account of the failure or inability of the DISTRICT to pay the "contract consideration due under this Agreement and shall indemnify COMPANY against any liability incurred after COMPANY ceases services. This Agreement to indemnify shall include reimbursement for any and all legal fees and costs incurred by COMPANY in defense of any claim or suit brought by any person, corporation, political subdivision, taxpayer or citizen arising out of any losses sustained after fire protection or suppression services cease on account of non-payment of "contract consideration." This Agreement to indemnify shall be effective

whether COMPANY's cessation of services is or is not alleged to be negligent.

- g) In the event DISTRICT fails to pay the consideration provided for in this Agreement or fund the services DISTRICT requires COMPANY to perform under this Agreement, COMPANY shall have the right to cancel this Agreement upon sixty (60) days written notice to DISTRICT. During the sixty (60) day notice period, COMPANY shall make its best effort to perform services under this Agreement although the parties understand that said services may be limited or reduced as a result of lack of manning or inadequate supplies or equipment. After said sixty (60) days period, DISTRICT relieves and releases COMPANY of any liability or losses as may occur as a result of such limited or reduced services and shall defend and indemnify COMPANY and pay all legal fees and costs incurred by COMPANY in defense of any action brought by any person, corporation, political subdivision, taxpayer or citizen on account of any losses sustained on account of inadequate fire protection or suppression.

VII. 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.

VIII. INDEMNIFICATION

a) As to any loss, damage or claim covered by insurance placed hereunder, COMPANY agree to appear, defend, indemnify and hold harmless the DISTRICT, its Parish President and Parish Council, appointed boards and commissions, officials, officers, employees and agents, individually and collectively, from all losses, claims, suits, demands, expenses, recoveries, judgments, subrogation, attorney's fees or actions of any kind or nature resulting from personal injury to any person (including death) or damages to any property, arising out of or alleged to have arisen out of any of COMPANY's negligent acts or omissions in the performance of their obligations under the terms of this Agreement.

b) As to any losses, damages or claims not covered by insurance placed hereunder and made by any employee of COMPANY against the DISTRICT, the Parish, or against any of their officers, agents or employees, COMPANY will fully defend and indemnify such

parties or individuals, irrespective of whether or not Parish or DISTRICT or its officers, agents or employees were negligent, solely negligent or strictly liable, provided said claims, losses or damages arise out of the services COMPANY will perform for DISTRICT under this Agreement. Conversely, Parish will fully defend and indemnify COMPANY for and against all losses, claims and damages, not covered by the insurance placed hereunder, which are brought against COMPANY and/or their officers, agents, members and employees by any parish employee, parish agency or parish contract which said claims arise out of the services COMPANY will perform for DISTRICT under this Agreement, irrespective of whether COMPANY is negligent, solely negligent or strictly liable.

IX. TERM OF AGREEMENT

The term of this Agreement shall be for ten years commencing on the ____ day of _____, 201__ and ending on _____, 2023. Thereafter, this Agreement shall continue from month to month unless terminated by thirty (30) days written notice by one party to the other.

THUS DONE AND SIGNED in the Parish of Jefferson on the date hereinabove first read in the presence of the undersigned competent witnesses who after due reading of the whole.

WITNESSES:

Naama Lina

Ann M. Hudry

WITNESSES:

[Signature]

JEFFERSON PARISH COUNCIL,
GOVERNING AUTHORITY OF FIRE
PROTECTION DISTRICT NO. 9
OF JEFFERSON PARISH
LOUISIANA

[Signature]
BY CHRISTOPHER L. ROBERTS, CHAIRMAN
JEFFERSON PARISH COUNCIL

GRAND ISLE VOLUNTEER FIRE COMPANY
NO. 1

Aubrey Chaisson
AUBREY CHAISSON, FIRE CHIEF



WWW.JEFFPARISH.NET

JOHN F. YOUNG, JR.
PARISH PRESIDENT

JEFFERSON PARISH
DEPARTMENT OF THE PARISH ATTORNEY

DEBORAH CUNNINGHAM FOSBEE
PARISH ATTORNEY

E. ROSS BUCKLEY, JR.
DEPUTY PARISH ATTORNEY

EDWARD S. RAPIER, JR.
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. 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 ten (10) year Agreement between the Fire Protection district No. 9 and the Grand Isle Volunteer Fire Company #1, to provide fire protection services and equipment, mandatory safeguards and other standards related thereto.

Parish Council Approval: Resolution No. 121672 adopted September 18, 2013.


DEBORAH CUNNINGHAM FOSBEE
Parish Attorney, Jefferson Parish

Sworn to and subscribed before me,
Notary Public on the 18 day of
September, 2013.


Signature

E. Ross Buckley, Jr.

Printed Name Notary Public
LA Bar No. 3627

Notary or Bar Roll Number
Notary Public, State of LA
Commission Expires for Life

JOSEPH S. YENNI BLDG - 1221 ELMWOOD PARK BLVD - SUITE 701 - JEFFERSON, LA 70123 OFFICE 504.736.6300 - FAX 504.736.6307
GENERAL GOVERNMENT BLDG - 200 DERBIGNY ST - SUITE 5200 - P O BOX 9 - GRETN, LOUISIANA 70054 - OFFICE 504.364.3822 FAX 504.364.2673

Attachment #4

Resolution 116749 - Fire Protection Referendum



On motion of **Mr. Townsend**, seconded by **Mr. Roberts**, the following resolution was offered:

RESOLUTION NO. 116749

A resolution providing for canvassing the returns and declaring the result of the special election held in Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana, on Saturday, April 30, 2011 for authority to authorize the levy and collection of a special tax; and other matters in connection therewith.

BE IT RESOLVED by the Jefferson Parish Council, acting as the governing authority of Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana, that:

SECTION 1. That this Council does now proceed in open and public session to examine the official certified tabulations of votes cast at the special election held in Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana (the "District") on April 30, 2011, to authorize the levy and collection of a special tax in the District, said tabulations having been prepared and certified by the election officials serving at the designated polling places, and this Council does now further proceed to examine and canvass the returns and declare the result of the special election.

SECTION 2. That a proces verbal of the canvass of the returns of said special election be made and that a certified copy thereof shall be forwarded to the Secretary of State, Baton Rouge, Louisiana, who shall record the same in his office; that another certified copy thereof shall be forwarded to the Clerk of Court and Ex-Officio Recorder of Mortgages in and for the Parish of Jefferson, State of Louisiana, who shall record the same in the Mortgage Records of said Parish; and that another copy thereof shall be retained in the archives of this Council.

SECTION 3. That the result of the said special election shall be promulgated by publication in the manner provided by La. R.S. 18:1292.

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

YEAS: 7

NAYS: None

ABSENT: None

And the resolution was declared adopted on this, the 11th day of May, 2011.

PROCES VERBAL OF THE CANVASS OF THE VOTES CAST AT THE SPECIAL ELECTION HELD IN FIRE PROTECTION DISTRICT NO. 9 OF THE PARISH OF JEFFERSON, STATE OF LOUISIANA, ON APRIL 30, 2011.

BE IT KNOW AND REMEMBERED, that on Wednesday, May 11, 2010 at ten (10:00) o'clock a.m., at its regular meeting place, Jefferson Parish Council Chambers, Second floor Eastbank Yenni Office Building 1221 Elmwood Park Boulevard, Jefferson, Louisiana the Jefferson Parish Council of the Parish of Jefferson, State of Louisiana, being the authority ordering and calling the special election held in Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana Saturday, April 30, 2011 with the following members present:
Council Chairman – Christopher L. Roberts; Councilman At-Large, Div. B – Michael A. Thomas; Councilman – William P. Townsend; Councilman – Elton M. Lagasse; Councilman Byron L. Lee; Councilman Louis J. Congemi; Councilwoman – Cynthia Lee-Sheng.

there being absent: None

did in public session, examine and canvass the returns of the election, there having been submitted at said election the following proposition, to-wit:

PROPOSITION
FIRE PROTECTION DISTRICT NO. 9
(Grand Isle Only)

SUMMARY: TO AUTHORIZE THE CONTINUATION OF THE LEVY AND COLLECTION OF TWENTY (20) MILLS PROPERTY TAX FOR 10 YEARS, BEGINNING IN 2011, FOR ACQUIRING, CONSTRUCTING, IMPROVING, PROVIDING, MAINTAINING OR OPERATING FIRE PROTECTION FACILITIES AND EQUIPMENT FOR THE DISTRICT, WITH THE ESTIMATED AMOUNT REASONABLY EXPECTED TO BE COLLECTED FROM THE LEVY OF THE TAX FOR ONE YEAR BEING \$665,629.

Shall Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana (the "District") be authorized to continue the levy and collection of a tax of twenty (20) mills on the dollar on all property subject to taxation in the District, for a period of ten (10) years, beginning with the year 2011, with the estimated amount reasonably expected to be collected from the levy of the tax for one year being \$665,629, for the purpose of acquiring, constructing, improving, providing, maintaining or operating the District's fire protection facilities and equipment?

There was found by said examination that, according to the tabulations prepared and certified by the Clerk of Court for the Parish of Jefferson, a copy of which is attached as Exhibit A, the following votes had been cast in the Parish at the election FOR and AGAINST, respectively, the above Proposition, to-wit:

	Votes For	Votes Against
Polling Places	225	76

Totals	225	76

The polling places above specified being the only polling places designated at which to hold the said special election, it was therefore shown that there was a majority of 149 votes cast FOR the Proposition.

NOW, THEREFORE, the Jefferson Parish Council, acting as the governing authority the Parish of Jefferson State of Louisiana, **DOES HEREBY DECLARE AND PROCLAIM** in open and public session that the Proposition, as hereinabove set forth, was **CARRIED** by a majority of the votes cast by the qualified electors voting at the election held in Fire Protection District No. 9 of the Parish of Jefferson, State of Louisiana on Saturday, April 30, 2011, and that the result of said election be promulgated by the Secretary of State for the State of Louisiana and by the Clerk of the Jefferson Parish Council in the manner required by law.

THUS DONE AND SIGNED at Gretna, Louisiana, on this, the 11th day of May, 2011.

/s/ Eula A. Lopez
Parish Clerk

/s/ Christopher L. Roberts
Council Chairman

JEFFERSON PARISH COUNCIL

/s/ William P. Townsend
Council District 1

/s/ Elton M. Lagasse
Council District 2

/s/ Byron L. Lee
Council District 3

/s/ Louis J. Congemi
Council District 4

/s/ Cynthia Lee-Sheng
Council District 5

/s/ Michael A. Thomas
At-Large Div. B

The GIVFC & The
GIVES Contractual
Agreement



COOPERATIVE ENDEAVOR AGREEMENT
BETWEEN
THE GRAND ISLE VOLUNTEER FIRE COMPANY NO. 1
AND
GRAND ISLE VOLUNTEER EMERGENCY SERVICES INC.

This Agreement is made and entered into on this ____ day of _____, 2011, by and between The Grand Isle Volunteer Fire Company No. 1, a public non-profit domestic corporation hereinafter called GIVFC, represented by Chris Santiny, and the Grand Isle Volunteer Emergency Services, Inc., a public non-profit domestic corporation hereinafter called the GIVES, represented by Aubrey Chaisson.

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 association, corporation or individuals; and

WHEREAS, Art. VII, Sec. 14(B) of the Louisiana Constitution of 1974 provides that public funds may be used for programs of social welfare for the aid and support of the citizens of Jefferson Parish; and

WHEREAS, GIVFC desires to cooperate with GIVES in order to supply Emergency Services, Ambulance Services, Fire Protection and general Emergency Protection for the citizens and guests of the Town of Grand Isle;

WHEREAS, the public purpose of the Project is described as: To assist each other in providing Emergency Services, Ambulance Services, Fire Protection and general Emergency Protection for the citizens and guests of the Town of Grand Isle, all necessary services to the community by providing the sharing and pooling of equipment, manpower, labor, tools, fund raising efforts, public information and any and all cooperation that will enhance and benefit the citizens and guests of the Town of Grand Isle who may use or benefit by the existence of these emergency related services.

WHEREAS, the GIVFC and GIVES both have a reasonable expectation of receiving a benefit or value that is at least equivalent to the consideration granted by the other;

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

WHEREAS, the citizens of the Town of Grand Isle, all guests and the citizens of Jefferson Parish will benefit from the efforts of these parties working together;

NOW, THEREFORE, the IGVFC and GIVES hereby agree as follows:

SECTION 1- SERVICES

GIVFC and GIVES shall assist each other and share labor, equipment, materials and other assets in an effort to provide emergency services to the citizens and guests of the Town of Grand Isle.

GIVFC will act as the “paymaster” for all employees of both entities for purposes of processing payroll and paying all applicable federal and state taxes due. As such, all payroll related expenses and liabilities will be accounted for under GIVFC (as the “paymaster”) for accounting and tax purposes. In addition, GIVFC agrees to provide administrative support and office supplies to GIVES, along with office space.

SECTION 2- FUNDING

In return for acting as paymaster for processing payroll and for providing office space and administrative support, GIVES agrees to transfer up to 85 percent of its monthly millage allocation received from the Parish, within 5 days of receipt of funds from the Parish.

GIVFC and GIVES are authorized to raise money for each other and assist each other in raising money, funds and other assistance in an effort to provide emergency services to the citizens and guests of the Town of Grand Isle.

SECTION 3 - DURATION

The term for this agreement shall be perpetual unless cancelled by mutual consent of the parties.

SECTION 4 – COMMUNITY

The safety of the community will be considered at all times in all actions taken by GIVFD and GIVES .

SECTION 5 – INDEPENDENT CONTRACTOR

GIVFD and GIVES both agree and accept that they are acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that they are entering into this Agreement in the capacity of independent contractor's and that nothing contained in this Agreement is intended to be construed as creating any other relationship between them.

SECTION 6– ASSIGNMENT

This agreement shall be binding upon the successors and assigns for the parties hereto.

SECTION 7 — LEGAL COMPLIANCE

The GIVFD and GIVES shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (R.S. 42:1101, *et seq.*) in carrying out the provisions of this Agreement.

SECTION 8 — JURISDICTION

This Agreement shall be deemed to be a contract 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 contractor 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 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.

SECTION 9 - 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.

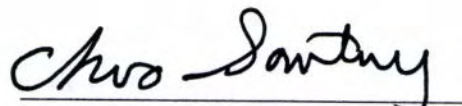
SECTION 10 — ENTIRE AGREEMENT

This Agreement constitutes the entire Agreement between the GIVFD and GIVES, and supersedes all prior negotiations, representations or Agreements, either written or oral. This Agreement may be amended only by written instrument signed by both GIVFD and GIVES by its authorized representatives.

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

WITNESSES:

THE GRAND ISLE VOLUNTEER
FIRE COMPANY NO. 1


CHRIS SANTINY, PRESIDENT

GRAND ISLE VOLUNTEER
EMERGENCY SERVICES, INC.


AUBREY CHAISSON, PRESIDENT

The GIVFC Disposal Documentation





GRAND ISLE FIRE DEPARTMENT

P. O. Box 550, Grand Isle, LA 70358, Office: 985-787-2777 * Fax: 985-787-3942

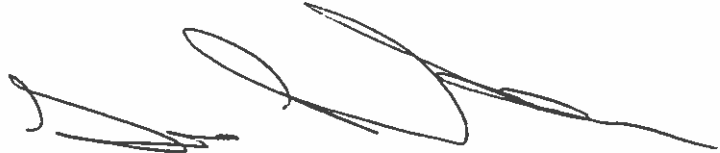
June 14, 2013

To Whom It May Concern,

All junk vehicles are being scheduled for pick up by Tommie Terrebonne to be scrapped. Under the agreement arranged by the fire Chief Aubrey Chaisson, that all vehicles will be scrapped and not sold as a whole.



Aubrey Chaisson
Fire Chief



Tommie Terrebonne

To Whom It May Concern,

The following letter of donation is to inform any concerned parties that the scrap material from the following trucks are being donated for payment of services rendered for removing debris. The following trucks have been totaled from the Katrina, Rita, Gustav, and Ike.

1970 Mack Pumper

1971 Mack Pumper

1978 Mack Pumper

2000 Yellow F250


Aubrey Chaisson


Chris Santiny


Micheal Nell


William Nell

Sworn to and subscribed
before me this 7th

day of July 20 2011


Ex-Officio

Notary Public, Town Clerk

LD. # 80550

Town of Grand Isle, La.



GRAND ISLE FIRE DEPARTMENT

P. O. Box 550, Grand Isle, LA 70358, Office: 985-787-2777 * Fax: 985-787-3942

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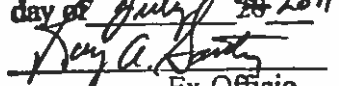
2000 Yellow F250


Aubrey Chaisson


Chris Santiny


Micheal Nell


William Nell

Sworn to and subscribed
before me this 7th
day of July 20 2011

Ex-Officio
Notary Public, Town Clerk
LD. # 80530
Town of Grand Isle, La.

GIVFC Parish Response





**PARISH OF JEFFERSON
OFFICE OF THE PRESIDENT**

**Michael S. Yenni
Parish President**

**Keith A. Conley
Chief Operating Officer**

**Natalie D. Newton
Dep. Chief Operating Officer**

March 1, 2016

Mr. David McClintock
Jefferson Parish Inspector General
5401 Jefferson Highway, Ste. C
Jefferson, LA 70123

Re: Administrative Response to IG Report 2014-0043 Grand Isle Volunteer Fire Company

Mr. McClintock:

The Yenni Administration is in receipt of your Report 2014-0043 Grand Isle Volunteer Fire Company. (GIVFC). As you are aware, the Yenni Administration has been in office for approximately eight weeks, we did not know the draft report was issued prior to us taking office until you contacted my office. We do appreciate all courtesies extended by your office in allowing us additional time to file a formal response.

RESPONSES TO JPOIG FINDINGS 1-11:

JPOIG findings #1- #11 do not require a response from the Jefferson Parish Administration. These findings are in regards to the customs and practices of the Grand Isle Volunteer Fire Department. The Jefferson Parish Council authorized and executed a Fire Protection Agreement with the Grand Isle Volunteer Fire department based on the Jefferson Parish Council's authority as Jefferson Parish Fire Protection District 9. It is the administration's belief that these findings will have to be addressed by the Grand Isle Volunteer Fire Department or their representative.

RESPONSES TO JPOIG FINDING 12:

The JPIOG's finding is that Jefferson Parish does not monitor the operations of volunteer fire companies receiving millage funding. The Administration does not agree with the general assertion that *"Jefferson Parish does not monitor the operations of volunteer fire companies receiving millage funding"*

based on the fact that this investigative report only targeted the Grand Isle Volunteer Fire Department. There are no specific facts or details to indicate this report is inclusive of any other volunteer fire companies.

In regards to how Jefferson Parish monitors the GIVFC's use of millage funding, historically the Finance department would rely on the entity's year-end audit which is authored and filed by an independent auditor. This is consistent and in accordance with section IX of the above referenced Fire Protection Agreement. In this regard, the GIVFD did comply with the terms of the agreement.

This Administration since taking office in January has been reviewing the parishes past policies dealing with contract monitoring and compliance measures. The Administration agrees with the recommendation of the Inspector General that the Parish should implement a monitoring process that permits regular and consistent evaluation of compliance with the fire protection contracts. The Administration also agrees with the finding that an entity within the Parish Administration should develop and implement a compliance assurance review and determine other areas in which the Parish can assist in streamlining policies and procedures.

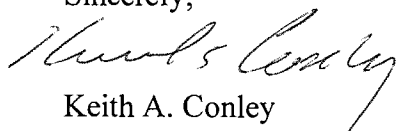
In order to accomplish this, the Administration will review all Fire Protection Agreements and amend them as necessary to provide the Parish with better oversight and control. This will be accomplished by requiring the recipient to provide financial information on a monthly basis. Said information would include expenses such as payroll, equipment and capital expenses. The Administration is also of the opinion that such oversight is necessary to ensure the funds are being used in the manner that the millage is dedicated. The Administration will also verify that the GIVFD is maintaining training levels consistent with the National Fire Protection Association as set forth in section III of the agreement.

Initially the Administration will delegate the Finance Director with the task of overseeing this process. This responsibility will eventually be handled by an administrator from within the Fire Services Department.

It is important to note that this response is not intended to state an opinion or to validate any findings of the JPOIG in regards to JPOIG findings 1-11. The Administration takes no position on those findings. However, this new Administration will take all steps necessary to implement the above amendment(s) to the existing Fire Protection Agreements and implement the oversight and compliance detailed above and ensure that all future agreements have such terms and controls in place. The Administration will supplement this response as we move forward with these changes.

In conclusion, the Yenni Administration thanks you for your input, and looks forward to working with your office on behalf of the citizens of Jefferson Parish. If you have any comments or questions, please don't hesitate to call me either in the office or on my cell phone.

Sincerely,


Keith A. Conley
Chief Operating Officer