

Internal Audit Report #2022-006
Tourism – Contract Compliance
Contracts 55-15186 and 55-18711
Release Date: December 5, 2022



Tara Hazelbaker, CPA, CIA
DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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OVERVIEW

BACKGROUND

The Jefferson Convention & Visitors Bureau, Inc. (JCVB or Bureau) is a non-profit corporation organized in June of 2000. The mission of the JCVB is to actively partner with the tourism and hospitality industry by marketing and selling the destination brand experience resulting in additional spending by leisure and group travel visitors leading to enhanced community economic vitality and resident quality of life.¹

Jefferson Parish Ordinance authorized the Parish to enter into an agreement to promote and fund programs that enhance visitation and tourism. As such, the Parish engaged the JCVB to provide tourism activities to further the efforts to promote tourism and cultural activities within the Parish.² The Parish has held eleven (11) different Cooperative Endeavor Agreements (contracts) with the JCVB, as summarized below.

Contract #55-	Description	Start	End
5017	Feasibility Study - Performing Arts	10/1/2001	3/31/2002
6665	Tourism activities	10/1/2004	7/14/2010
11426	Tourism activities	10/22/2010	6/30/2012
12136	LA Tourism Recovery Programs	9/27/2011	9/27/2014
12892	Tourism activities	8/16/2012	7/30/2015
15186	Tourism activities	7/27/2015	7/26/2020
18711	Tourism activities	12/2/2019	12/1/2024
19883	Uncle Sam Jam Event	5/10/2021	5/9/2022
20122	All State Sugar Bowl	6/28/2021	6/27/2022
20184	Elite Redfish Series	3/21/2022	3/21/2023
20290	Uncle Sam Jam Event	4/30/2022	4/19/2023

The "Tourism activities" contracts with JCVB are funded by a dedicated Occupancy Tax Revenue from Jefferson Parish. Other contracts, such as the Uncle Sam Jam and the All State Sugar Bowl, are funded by a separately levied Occupancy Tax and/or an Economic Development Millage. Internal Audit will examine elements of the calendar year 2020 and 2021 payments and contracts as indicated above and described on the next page of this report.



¹ Extracted from the December 31, 2021, Financial Report, Note 1, audited by Bourgeois Bennett, LLC, Certified Public Accountants.

² Excerpted from Jefferson Parish contract #55-18711 with the Jefferson Convention and Visitors Bureau, Inc.

OBJECTIVES

The objectives of this review were to ensure compliance with the following Sections of the Cooperative Endeavor Agreements (CEA's) between the Parish of Jefferson and the Jefferson Convention and Visitors Bureau, Inc. (JCVB). See Attachments A & B.

- A. Section 1.0 – Administration of Agreement
- B. Section 2.0 – Services/Deliverables
- C. Section 3.1 – Hotel Occupancy Tax
- D. Section 3.2 – Program Budget
- E. Section 4.0 – Office Space
- F. Section 11.0 – Quarterly Reports

Adherence to the Jefferson Parish Contract Policies and Procedures (see Attachment C), and the overall contract components were evaluated.

SCOPE

The scope of this engagement included CEA's referenced by the Parish as #55-15186 and #55-18711 with the JCVB. Contract 55-18186 commenced on July 27, 2015, and ended on July 26, 2020. Internal Audit collected data from the entire contract period (five years) to aid in the overall analysis and establishing trends; however, the analysis will focus on the subsequent contract.

The language contained within the subsequent contract, #55-18711, is substantially the same as the previous CEA and commenced on December 2, 2019. The end date of this contract is set for December 1, 2024. Internal Audit analyzed data from December 2, 2019, through December 1, 2021, for this contract, which is two years.

Internal Audit also reviewed a sample of payments related to the Uncle Sam Jam event and the All State Sugar Bowl event since the payments occurred during the effective dates of the two (2) contracts referenced above.

PROCEDURES

Internal Audit utilized the following basic procedures in analyzing the data.

- a) Interviewed key personnel from the Department of Citizen's Affairs and the Jefferson Convention and Visitors Bureau, Inc. Other individuals were contacted as necessary.
- b) Obtained the Cooperative Endeavor Agreements and related documents.
- c) Reviewed applicable budgets, if available.
- d) Retrieved current and historical financial data from the AS/400 Financial Management System.
- e) Selected a random sample of invoices and reviewed relevant documents.
- f) Reviewed documents related to contract monitoring, such as quarterly reports.
- g) Obtained and reviewed the Jefferson Parish Contract Administration Policy & Procedures.
- h) Applied analytical procedures to available data.
- i) Performed other procedures deemed necessary to satisfy the objectives of this engagement.

ADMINISTRATION OF AGREEMENT

CRITERIA

According to Section 1.0, Administration of Agreement, of the Cooperative Endeavor Agreements (CEA's) under review, "All work shall be under the direction of the Director of the Department of Citizen's Affairs or his designee, hereinafter called MANAGER, and all requests, plans, reports, etc. shall be submitted to it and all approvals and administration of this Agreement shall be through it."

FINDING

- 1) The Cooperative Endeavor Agreements with Jefferson Convention & Visitors Bureau, Inc. (contract #'s 55-15186 and 55-18711) were not being monitored regularly by the Department of Citizen's Affairs.

OBSERVATIONS

The CEA designates the Director of Citizen's Affairs or designee as the Manager of the contract; therefore, Internal Audit requested the following documentation from its Director.

#	Requested Information/Documentation
1	Name, title, office location, and contact information of the Contract Administrator for the above-referenced CEA's.
2	Any reports (such as performance or narrative reports) submitted to Citizens Affairs from the JCVB applicable to 2020 and 2021.
3	Any annual budgets submitted to Citizens Affairs from the JCVB applicable to 2020 and 2021.
4	Provide a listing of invoices submitted directly to Citizens Affairs for processing and approval before payment is made by the Department of Accounting if any.
5	Describe regular interactions between Citizens Affairs and the JCVB.
6	Provide a calendar of meetings that Citizens Affairs held with the JCVB during 2020 and 2021, if applicable and available.

The Director of Citizen's Affairs, Ms. Donna Russo, designated Ms. Brandie Lange, Executive Assistant, as the Manager (Contract Administrator). According to Ms. Russo, Ms. Lange is responsible for collecting signatures and routing new contracts for placement on the Jefferson Parish Council Agenda for adoption. The Department collected narrative or performance reporting through the fiscal year 2019 and, after that, reports were assumed to be sent through the Jefferson Parish online reporting portal.³ The Department did not review the reports; rather, they were collected and filed. Likewise, annual budgets were not reviewed by the Department. This is counter to the contract language that states, "all requests, plans, reports, etc. shall be submitted to it [Department of Citizen's Affairs], and all approvals and administration of this Agreement shall be through it."

³ See the "Quarterly Reports" section of this report for more information regarding the online reporting portal.

According to the Department of Citizen's Affairs, they meet the Jefferson Convention & Visitors Bureau, Inc. (JCVB) mainly to plan the logistical aspects of Family Gras and prepare for Carnival Season. Meetings are held with Carnival Captains, Vendors, Stakeholders, and Carnival Congress members. For example, the Department represented five (5) meetings were held in 2020 and three (3) during 2021 to discuss Carnival logistics. There were no meetings to discuss the specific deliverables of the two (2) contracts under review. (See the "Service and Deliverables" section of this report.)

Section 1.0 of the Contracts conflicts, in practice, with other sections. For example, Section 3.2, Program Budget, and Section 11.0, Reports, specify that the Internal Auditor is to receive both Program Budget and Quarterly reports. However, Section 1.0 specifies that "all requests, plans, reports, etc. shall be submitted to it and all approvals and administration of this Agreement shall be through it [the Manager, or Director of the Department of Citizen's Affairs or his designee]."

Additionally, The Department of Accounting processes payments to the JCVB without approval from the Department of Citizen's Affairs. This is due to the source of the funds being Occupancy Tax. Accounting has access to the amount of tax collected, whereas Citizen's Affairs does not. (See the Hotel Occupancy Tax and Program Budget sections of this report.)

Unclear or conflicting language in a contract can lead to interpretations other than what was intended by the Contractor and obstruct legal enforcement. Further, such language can result in inconsistent or lack of contract management.

RECOMMENDATION

- 1) Internal Audit recommends that this contract be reviewed before renewal, specifically Sections 1.0, 3.2, and 11.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties.

Section	Paraphrased Contract Language
1.0	Citizen's Affairs to receive all plans and reports and provide approvals.
3.2	Budget report to be approved by the Internal Auditor. This is inconsistent with 1.0 and an inappropriate function for Internal Audit.
11.0	Quarterly reports are to be submitted to the Internal Auditor. This is inconsistent with 1.0 and an inappropriate function for Internal Audit.

SERVICE AND DELIVERABLES

CRITERIA

According to Section 2.0, Services/Deliverables, of the CEA's, JCVB shall provide the following:

2.1 Conduct tourism activities that will promote tourism in Jefferson Parish, including but not limited to the following:

- a) Attract a greater number of out of state visitors to Jefferson Parish, and keeping them here longer and increasing their spending;
- b) Coordinate the printing, marketing and distribution of the Jefferson Parish Visitor's Guide;
- c) Establish and maintain a web page marketing Jefferson Parish as a tourism destination for locals and visitors alike;
- d) Promote and represent Jefferson Parish on tourism issues that may have a significant economic impact on the region;
- e) Maximize the potential number of visitors and group tours through education and exposure of Jefferson Parish as a tourism destination;
- f) Create public awareness of how tourism benefits the Parish of Jefferson; and
- g) Promote Jefferson Parish as a preferred vacation, sports, and recreation destination offering outstanding venues and attractions, which are affordable, diverse and safe.

2.2 Seek and solicit memberships and/or paid partnerships from businesses and industries to help promote tourism within Jefferson Parish.

FINDING

- 2) The deliverables in Contract #55-18711 risk being outdated and are not specific or measurable.

OBSERVATIONS

Internal Audit collected quarterly narrative reporting, as required by Section 11.0 of the CEA.⁴ The reporting addresses many of the deliverables as specified in the CEA. For example, the Fourth Quarter 2021 narrative report⁵ states, "The JCVB annual membership meeting was held during the 4th quarter. The theme for the meeting held at the Marriott Lakeway was The Gift of Travel and featured a panelist of industry leaders discussing the pace of tourism in Jefferson Parish. The JCVB partners with many groups including industry stakeholders, community leaders, local representatives, and state organizations. To help support our destination through regional cooperation, our staff continually meets with local agencies, organizations and associations to develop Jefferson Parish events, hotels, and venues. Members of our team met with Friends of Prep Sports, Mid South Women in Tourism, Louisiana Office of Tourism, Jefferson Chamber, Jefferson Economic Development and Skal partners this past quarter." This verbiage addresses Section 2.2 of the CEA about memberships (shown above).

⁴ See the "Quarterly Reports" section of this report for more detail.

⁵ See Attachment D for the entire Fourth Quarter 2021 narrative report. Randomly selected statistics, as indicated on the narrative report, were verified for validity.

The narrative verbiage also illustrates that service delivery strategy is contingent upon economic and societal factors. Referring to the Fourth Quarter 2021 narrative, the report highlights post-hurricane and post-COVID recovery. The strategy employed by the contractor must consider varied and changing factors.

Additionally, the written deliverables have been in place for at least two contract periods or over eight (8) years. The verbiage is at risk of being stale or outdated. Further, they are not specific or measurable. The Contract Administrator would be challenged to monitor them to gauge fulfillment.

For example, relative to deliverable 2.1a, how does one determine what a greater number of out-of-state visitors is or if they stayed longer and increased their spending?

2.0 Services/ Deliverables. JCVB shall provide the following:

2.1 Conduct tourism activities that will promote tourism in Jefferson Parish, including but not limited to the following:

- a) Attract a greater number of out of state visitors to Jefferson Parish, and keeping them here longer and increasing their spending;

Internal Audit recognizes the challenges of setting specific goals (for a multi-year contract) for the tourism industry, given the dependency on economic and societal factors. Deliverables for the next contract should be reviewed and tailored in collaboration with the JCVB. Internal Audit also recommends that an annual business plan or “SMART” goals be added as a required monitoring tool to address strategy changes from year to year. The inclusion of SMART goals is consistent with page three (3) of the Parish’s Contract Administration Policy & Procedures (excerpt below). The full policy is located in Attachment C of this report.

A Scope of Work should be SMART;

- Specific. What is the goal of the agreement? How often or how much? Where will it take place? What is it that the Parish is trying to accomplish by entering the agreement?
- Measurable. How will the Parish measure its goal? Measurement gives the monitor specific feedback and allows the Parish to hold its contractors/ vendors accountable. It is how the monitor can keep score.
- Attainable. Is the outcome sought achievable or impossible?
- Realistic. Is the goal and timeframe realistic?
- Timely. What is the duration of the agreement? What are the deadlines?

RECOMMENDATIONS

- 2) A. Internal Audit recommends that contract services and deliverables be reviewed for the next contract period and tailored in collaboration with the Jefferson Convention and Visitors Bureau, Inc.
- 2) B. Internal Audit recommends that an annual business plan or “SMART” goals be added as a required monitoring tool to address tourism strategy changes from year to year.

HOTEL OCCUPANCY TAX

CRITERIA

According to Section 3.1a, Payment, of the CEA's, the PARISH agrees to:

Provide the net proceeds of the hotel occupancy tax in Jefferson Parish as authorized by Jefferson Parish Ordinance No. 22273 and LSA-R.S.33:2740.18.2 after deduction of reasonable collection expenses. It is agreed that the municipalities of Jefferson Parish are entitled to fifty percent of the hotel occupancy tax collected within each municipality in Jefferson Parish and that Jefferson Parish must remit fifty percent of the hotel occupancy tax to the municipality in which it was collected to be used for the purposes enumerated in Subsection D of LSA-R.S.33:2740.18.2 to promote and fund programs that enhance visitation and tourism in the municipalities. Accordingly, the hotel occupancy tax receipts remitted to the municipalities in accordance with LSA-R.S.33:2740.18.2 are not included as consideration for this Cooperative Endeavor Agreement.

FINDING

- 3) The Department of Finance (Accounting) appropriately remitted hotel occupancy tax to the Jefferson Convention and Visitors Bureau.

OBSERVATIONS

Section 35-212(b) of the Jefferson Parish Code of Ordinances states, "The director of the department of finance shall distribute to the governing authorities of each municipality located within the parish fifty (50) percent collected from hotels located in each such municipality upon showing by the municipality that it has designated a body in accordance with R.S. 33:2740.18.2(D) to promote and fund programs that enhance visitation and tourism in Jefferson Parish." Further, in accordance with R.S. 33:2740.18.2(D), the Jefferson Parish Council is authorized to execute a cooperative endeavor agreement with the Jefferson Convention and Visitors Bureau (JCVB) relative to the expenditure of the net proceeds of the tax on programs and special events that relate to tourism or in anywise enhance visitation and tourism in Jefferson Parish.

Payments totaling \$2,502,031.09 were made to the JCVB during 2020 and 2021. (See Attachment E for details.) Internal Audit examined eight (8) payments totaling \$985,009.51, or 39.4% of the total. Six (6) of the eight (8) payments were related to contracts 55-18711 and 55-15186 and illustrated that amounts remitted to the JCVB were based on hotel occupancy tax received. (See Attachment F for an example.) Two (2) of the six (6) payments were for specific events that the Parish engaged the JCVB to orchestrate. Amounts remitted for events were substantiated by invoices and canceled checks.

Section 3.1 of the contract addresses payment to the JCVB and is based on Jefferson Parish Ordinance. Section 3.2, Program Budget, also addresses payment to the JCVB and seems incompatible with Section 3.1. See the next section of this report for further discussion on the topic.

RECOMMENDATION

- 3) There is no recommendation as a result of this component of the analysis.

PROGRAM BUDGET

CRITERIA

According to Section 3.2, Payment, of the CEA's:

All payment made shall be without increase or mark-up. All payments shall be made based on the submission of a detailed program budget. The budget shall include amount budgeted for salaries, professional services, contracts, acquisitions, major repairs, operating services and other charges. That budget shall be submitted and approved at least annually by the Internal Auditor for the Parish.

FINDING

4) Language appears to be inconsistent between sections of the contract.

OBSERVATIONS

Section 3.2 of the CEA specifies that "all payment shall be made based on the submission of a detailed program budget." However, Section 3.1 of the agreement calls for payments based on the amount of hotel occupancy tax received by the Parish.

The Jefferson Convention and Visitors Bureau submits budgets and the first quarter reports each year. The budget reports are not reviewed by the Department of Citizen's Affairs as called for in Section 1.0 of the Contract, nor are they the basis of payment as per Section 3.2.

The budget review and approval are not appropriate for the Internal Audit function, as called for in Section 3.2 of the CEA. This was highlighted earlier in this report. See this report's "Administration of Agreement" section for more details.

The contract language appears to have incompatible language in Sections 3.1 and 3.2. Unclear or conflicting language in a contract can lead to interpretations other than what was intended by the Contractor and obstruct legal enforcement. Further, such language can result in inconsistent or lack of contract management.

RECOMMENDATION

4) Internal Audit recommends that this contract be reviewed before renewal, specifically Section 3.2 relative to 3.1 and 1.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties, along with any applicable legal requirements.

Section	Paraphrased Contract Language
1.0	Citizen's Affairs to receive all plans and reports and provide approvals.
3.1	Payments to JCVB are to be made based on Occupancy Tax collected. (In practice, this is performed by the Department of Accounting, not approved by the Department of Citizen's Affairs).
3.2	Payments to JCVB are to be made based on the submission of a detailed budget. (Incompatible with 3.1).

OFFICE SPACE

CRITERIA

According to Section 4.0, Office Space, of the CEA's:

4.1) PARISH shall provide JCVB with the use of 2,560 square feet of office space located in Suite 411, Joseph S. Yenni Building. The annual fair market rental value of this use is \$47,360.00.

4.2) JCVB shall pay a monthly rental rate of SIX HUNDRED AND FORTY (\$640.00) DOLLARS and payable in advance on the 1st day of each month to the Jefferson Parish Accounting Department, P.O. Box 9, Gretna, LA 70054.

4.3) PARISH agrees that it shall provide: bathroom facilities, air conditioning, heating, electricity, elevators, janitorial service and parking. JCVB will be responsible for and shall furnish its own telephone system, internet access, copy machines, and all other office supplies and equipment.

4.4) Except for ordinary wear and as otherwise provided in this Lease, PARISH shall at PARISH's sole expense, keep in good order, condition and repair, the interior of the Leased Premises, and shall promptly and adequately repair, restore or replace any and all damage or injury to the interior of the Leased Premises, under the supervision and with the approval of Lessor.

FINDING

5) Jefferson Parish complies with elements of Section 4.0 of the Cooperative Endeavor Agreement.

OBSERVATIONS

On September 29, 2022, Internal Audit met with Violet Peters, President and CEO of the Jefferson Convention and Visitors Bureau (JCVB), along with Brandie Lange, Contract Administrator. Discussions took place surrounding the contract's objectives regarding the mission of the JCVB. Ms. Peters hosted a brief tour of the office space and confirmed the use of Suite 411 as provided for in the CEA. Internal Audit noted full use of the space (CEA Section 4.1) and that the space appeared to be in good order (CEA Section 4.4).

The JCVB is to pay \$640 monthly to Jefferson Parish to use Suite 411 in the Joseph S. Yenni Building. Internal Audit noted consistent payments recorded in Parish Financial Management System (account 10010-0000-5832: Lease-Rental Income). The JCVB and Jefferson Parish comply with Section 4.2 of the CEA.

During the tour of Suite 411, Ms. Peters confirmed that the JCVB provides its telephone system, internet access, copy machines, and other office items. Internal Audit confirmed this with the Department of Information Technology and by review of purchasing records. The JCVB and Jefferson Parish comply with Section 4.3 of the CEA.

RECOMMENDATION

5) There is no recommendation as a result of this component of the analysis.

QUARTERLY REPORTS

CRITERIA

According to Section 11.0, Reports, of the CEA's:

JCVB shall prepare and submit to the Jefferson Parish Internal Auditor, at 200 Derbigny Street, Suite 4200, Gretna, Louisiana 70053, a full, complete, and detailed Quarterly Narrative Report that includes all use and expenditures of funds provided to them by PARISH and the work conducted by JCVB to perform tourism activities for Jefferson Parish. These Quarterly Narrative Reports shall be due on May 1, August 1, November 1, and February 1 of each year during the term of this Cooperative Endeavor Agreement.

FINDING

- 6) The current contract specifies the Jefferson Convention and Visitors Bureau to furnish quarterly narrative reports to the Internal Auditor.

OBSERVATIONS

The CEA specifies that the Jefferson Convention and Visitors Bureau, Inc. (JCVB) is to submit detailed Quarterly Narrative Reports. Internal Audit has records of consistent reporting by the JCVB for fiscal years 2020 and 2021, which are the years under review. The reader should note that the Parish established an online reporting platform in 2020; therefore, the Parish received both paper and electronic submissions during those two years. The Department of Citizen's Affairs provided images of paper copies submitted for the fiscal years 2015 through 2019. The JCVB has established a history of timely quarterly reporting as required by Section 11.0 of the Cooperative Endeavor Agreement (CEA).

The CEA indicates that the Internal Auditor is to receive such quarterly reports. This is inappropriate for the role of an independent position within the Parish whose function is to determine focus areas on a risk basis. The Contract Administrator would be more appropriate as that person should be intimate with the contract deliverables and the resultant performance of the contractor. Internal Audit Report #2020-002: Cooperative Endeavor and Intergovernmental Agreements – Contract Management was released on May 29, 2020. Within the report, recommendation number four (4) supports the Contract Administrator as the appropriate person to receive narrative reports. The recommendation is as follows:

Current CEA-IGA contract templates call for the contracting organization to furnish narrative reports to the Internal Auditor quarterly, annually, or within 30 days of the event taking place. (See Contract Templates at Attachments F and G – "Reports.") An electronic reporting mechanism is in place via the parish website at <https://www.jeffparish.net/departments/internal-audit/cea--iga-reporting-form>. The Parish Attorney's Office should alter the contract language to specify that the contract monitor is to receive such reports. The online platform can still be utilized for online report submission. The Department of Internal Audit will include any necessary review of the reports as part of the annual risk-based audit plan.

This recommendation also applies specifically to Section 11.0, Reports, of the JCVB contract, and is consistent with Jefferson Parish's Contract Administration Policy and Procedures. (See Attachment C.)

RECOMMENDATION

- 6) The Parish Attorney's Office should alter future contract language to specify that the Contract Administrator will receive narrative reports. The online platform can still be utilized for online report submission. The Department of Internal Audit will include any critical review of the reports as part of the annual risk-based audit plan.

JEFFERSON PARISH CONTRACT ADMINISTRATION POLICY & PROCEDURES

CRITERIA

According to a letter from Parish President Cynthia Lee Sheng to all employees dated January 21, 2021, a new Contract Administration Policy & Procedures manual was instituted throughout Jefferson Parish. The purpose of contract administration is to ensure that the contractor/vendor is performing all duties in accordance with the contract, that the financial interests of the Parish are protected, and that the Parish is aware of and addresses any developing problems or issues on a timely basis. (See Attachment C.)

In an email sent to all Jefferson Parish Directors on May 6, 2022, the Parish Attorney's Office in conjunction with the Department of Human Resource Management, released an online training course related to Contract Administration. All employees designated as contract administrators are required to complete the training course. (See Attachment G.)

FINDING

- 7) The Contract Administrator for Contract #55-18711 with the Convention and Visitor's Bureau, Inc. has completed the required Contract Administration course.

OBSERVATIONS

The Parish introduced a Contract Policies and Procedures manual in January 2021. In May 2022, an online training course was implemented, and all Contract Administrators were required to complete the course. Ms. Brandie Lange with the Department of Citizen's Affairs is designated as Contract Administrator for Contract #55-18711 with the Jefferson Convention and Visitor's Bureau, Inc. Internal Audit verified through the Parish Attorney's Office that Ms. Lange has completed the online course and passed the accompanying test. The Department of Citizen's Affairs and Ms. Lange comply with the requirement to complete the online course.

RECOMMENDATION

- 7) There is no recommendation as a result of this component of the analysis.

SUMMARY

Contracts with the Jefferson Convention and Visitor's Bureau, Inc. (JCVB) have been in effect for over twenty (20) years. Some contract language has been carried forward, substantially unaltered, from contract period to contract period. Through the years, however, Jefferson Parish has updated and implemented new policies and procedures.

The current contract is set to expire on December 1, 2024. Internal Audit encourages a critical review of the language contained within the contract. Contract terms should be updated to agree with current practices. The roles and responsibilities of all parties should be clearly defined to reflect anticipated practices. While quarterly reporting reflects diligent efforts by the JCVB to provide tourism and cultural activities within the Parish, opportunities exist to strengthen administration and monitoring of the contract.

Five (5) recommendations resulted from this audit. A recap of them can be seen on the next page. Internal Audit obtained a response from the Parish Administration, which is located in Attachment #2 at the end of this report.

Internal Audit would like to thank the Department of Citizens Affairs and the Jefferson Convention and Visitor's Bureau for their professionalism and responsiveness during this process, along with the various Jefferson Parish Directors and team members. They contributed time and attention to this engagement.



RECAP OF RECOMMENDATIONS

#	Pg	Recommendation	Amount	Impact
1	5	Internal Audit recommends that this contract be reviewed before renewal, specifically Sections 1.0, 3.2, and 11.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties.	\$	Management Tool
2A	7	Internal Audit recommends that contract services and deliverables be reviewed for the next contract period and tailored in collaboration with the Jefferson Convention and Visitors Bureau, Inc.	\$2,911,906	Dollars At Risk
2B	7	Internal Audit recommends that an annual business plan or "SMART" goals be added as a required monitoring tool to address tourism strategy changes from year to year.	\$ -	Management Tool
3	8	Hotel Occupancy Tax: There is no recommendation as a result of this component of the analysis.	\$ -	-
4	9	Internal Audit recommends that this contract be reviewed before renewal, specifically Section 3.2 relative to 3.1 and 1.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties, along with any applicable legal requirements.	\$ -	Management Tool
5	10	Office Space: There is no recommendation as a result of this component of the analysis.	\$ -	-
6	12	The Parish Attorney's Office should alter future contract language to specify that the Contract Administrator will receive narrative reports. The online platform can still be utilized for online report submission. The Department of Internal Audit will include any critical review of the reports as part of the annual risk-based audit plan.	\$ -	Management Tool
7	12	Contract Administration Policy & Procedures: There is no recommendation as a result of this component of the analysis.	\$-	-
		TOTAL: DOLLARS AT RISK	\$2,911,906	Current contract

****END REPORT****

ATTACHMENT A

CONTRACT 55-15186

This agreement is made and entered into on this 27 day of July, 2015, by and between the Parish of Jefferson by and through the Parish Council, (hereinafter referred to as "PARISH"), represented by **Christopher L. Roberts**, Council Chairman, duly authorized to act pursuant to Resolution No. 125118, adopted on June 10, 2015, and Jefferson Convention and Visitors Bureau, Inc., a 501(C)(6) not-for-profit corporation, (hereinafter referred to as "JCVB"), represented by **Violet Peters**, its President and CEO; and

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, with the United States or its agencies, or with any public or private organization, corporation or individuals;

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;

WHEREAS, PARISH is authorized by Jefferson Parish Ordinance No. 22273 and La. Rev. Stat. 47:338.203 to enter into this agreement to promote and fund programs that enhance visitation and tourism;

WHEREAS, the public purpose of this Program is provide tourism activities to further the efforts to promote tourism and cultural activities within Jefferson Parish;

WHEREAS, PARISH has a reasonable expectation of receiving the value in cash, services and/or benefits of tourism and recreational events for the public, furthering the economic initiative of Jefferson Parish which is at least equivalent to the monetary consideration and fair market value of office space provided for in this Agreement;

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

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

WHEREAS, PARISH desires to cooperate with JCVB in continuing the implementation of this Program as hereinafter provided.

NOW, THEREFORE, PARISH and JCVB hereby agree that the foregoing preambles are true and correct, and further agree as follows:

1.0 Administration of Agreement. All work shall be under the direction of the Director of the Department of Citizen's Affair or his designee, hereinafter called **MANAGER**, and all requests, plans, reports, etc. shall be submitted to it and all approvals and administration of this Agreement shall be through it.

2.0 Services/ Deliverables. JCVB shall provide the following:

2.1 Conduct tourism activities that will promote tourism in Jefferson Parish, including but not limited to the following:

- a) Attract a greater number of out of state visitors to Jefferson Parish, and keeping them here longer and increasing their spending;
- b) Coordinate the printing, marketing and distribution of the Jefferson Parish Visitor's Guide;
- c) Establish and maintain a web page marketing Jefferson Parish as a tourism destination for locals and visitors alike;
- d) Promote and represent Jefferson Parish on tourism issues that may have a significant economic impact on the region;
- e) Maximize the potential number of visitors and group tours through education and exposure of Jefferson Parish as a tourism destination;
- f) Create public awareness of how tourism benefits the Parish of Jefferson;

and

- g) Promote Jefferson Parish as a preferred vacation, sports, and recreation destination offering outstanding venues and attractions, which are affordable, diverse and safe.

- 2.2 Seek and solicit memberships and/or paid partnerships from businesses and industries to help promote tourism within Jefferson Parish.

3.0 Payment.

- 3.1 In consideration of the services described above, PARISH hereby agrees to:

- a) Provide the net proceeds of the hotel occupancy tax in Jefferson Parish as authorized by Jefferson Parish Ordinance No. 22273 and LSA-R.S. 33:2740.18.2 after deduction of reasonable collection expenses. It is agreed that the municipalities of Jefferson Parish are entitled to fifty percent of the hotel occupancy tax collected within each municipality in Jefferson Parish and that Jefferson Parish must remit fifty percent of the hotel occupancy tax to the municipality in which it was collected to be used for the purposes enumerated in Subsection D of LSA-R.S. 33:2740.18.2 to promote and fund programs that enhance visitation and tourism in the municipalities. Accordingly, the hotel occupancy tax receipts remitted to the municipalities in accordance with LSA-R. 5. 33:2740.18.2 are not included as consideration for this Cooperative Endeavor Agreement.

- 3.2 All payment made shall be without increase or mark-up. All payments shall be made based on the submission of a detailed program budget. The budget shall include amount budgeted for salaries, professional services, contracts, acquisitions, major repairs, operating services and other charges. That budget shall be submitted and approved at least annually by the Internal Auditor for the Parish.

- 3.3 Provide PARISH equipment and services from various PARISH departments, subject to availability of equipment and at the sole discretion of the PARISH. PARISH equipment and services shall be provided temporarily for Parish-endorsed events throughout the duration of this Agreement

4.0 Office Space.

- 4.1 PARISH shall provide JCVB with the use of 2,560 square feet of office space located in Suite 411, Joseph S. Yenni Building. The annual fair market rental value of this use is \$47,360.00.
- 4.2 JCVB shall pay a monthly rental rate of SIX HUNDRED AND FORTY (\$640.00) DOLLARS and payable in advance on the 1st day of each month to the Jefferson Parish Accounting Department, P.O. Box 9, Gretna, LA 70054.
- 4.3 PARISH agrees that it shall provide: bathroom facilities, air conditioning, heating, electricity, elevators, janitorial service and parking.

JCVB will be responsible for and shall furnish its own telephone system, internet access, copy machines, and all other office supplies and equipment.

PARISH does not warrant that any of the services above mentioned will be free from interruptions caused by repairs, renewals, improvements, alterations, accidents, inability of Lessor to obtain fuel or supplies, or any other cause or causes beyond the reasonable control of Lessor. Any such interruption of service will never be considered deemed an eviction or disturbance of Lessee's use and possession of the Leased Premises or any part thereof, or render Lessor liable to Lessee for damages or relieve the Lessee from performance of the Lessee's obligations under this Lease; provided, however, Lessor will at all times use reasonable efforts promptly to remedy any situation which might interrupt such services.

- 4.4 Except for ordinary wear and as otherwise provided in this Lease, PARISH shall at PARISH's sole expense, keep in good order, condition and repair, the interior of the Leased Premises, and shall promptly and adequately repair, restore or replace any and all damage or injury to the interior of the Leased Premises, under the supervision and with the approval of Lessor.

At the termination or cancellation of this Agreement, JCVB agrees to return the premises broom clean and free from trash, and in like good order as received by actual delivery of the keys to PARISH, the usual decay, wear and tear excepted.

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

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

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

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

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

- 8.0 **Independent Contractor.** While in the performance of services or carrying out the obligations under this agreement, JCVB shall be acting in the capacity of independent contractor and not as employee of PARISH, and not as partner of, or joint venturer of PARISH. PARISH shall not be obliged to any person, firm or corporation for any obligations of JCVB arising from the performance of their services under this Agreement.

The PARTIES hereto acknowledge and agree that PARISH shall not:

- a. withhold federal or state income taxes;
- b. withhold federal social security tax (FICA);
- c. pay federal or state unemployment taxes for the account of JCVB; or
- d. pay workman's compensation insurance premiums for coverage for JCVB.

- 8.1 JCVB agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

- 8.2 JCVB agrees to indemnify and hold PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from PARISH's treatment of JCVB as an independent contractor. JCVB further agrees to reimburse PARISH for any and all costs it incurs, including, but not limited to, accounting fees and legal fees, in defending itself against any such liability.

9.0 Indemnification. JCVB shall indemnify and hold harmless PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any PARTY, firm or JCVB for loss of life or injury or damages to person or property, to the extent caused by the negligent acts, errors, and/or omissions by JCVB, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by JCVB under this Agreement.

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

10.0 Insurance. JCVB shall secure and maintain at its expense such insurance that will protect it, and PARISH, from claims under the Workmen's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to PARISH and shall provide that insurance shall not be cancelled without thirty (30) days prior notice of cancellation given to PARISH, in writing, on all of the required coverage provided to PARISH. All notices will name JCVB, and identify the Council Resolution approving the terms of the contract. PARISH may examine the policies at any time and without notice.

10.1 All Policies and Certificates of Insurance of JCVB Shall Contain the Following Clauses:

- a) JCVB insurers will have no right of recovery or subrogation against PARISH, it being the intention of the parties that the insurance policy so affected shall protect both parties and be the primary coverage for any and all losses covered by the below described insurance.
- b) PARISH shall be named as additional insured as regards to general liability and automobile liability with respect to negligence by JCVB.
- c) The insurance company(ies) issuing the policy or policies shall have no recourse against PARISH for Payment of any premiums or for assessments under any form of policy.
- d) Any and all deductibles in the below described insurance policies shall be assumed by and be at the sole risk of JCVB.
- e) JCVB shall include all subcontractors as additional insureds under its policies or shall furnish specific certificates of insurance for each subcontractor. All coverage for subcontractors shall be subject to all the requirements stated herein for JCVB.

10.2 Prior to the execution of this Agreement JCVB, shall provide at its own expense, proof of the following insurance coverage required by the contract to PARISH by insurance companies authorized to do business in the State of Louisiana. Insurance is to be placed with insurers with an A.M. Best Rating of no less than A:VI.

- a) In the event JCVB hires workers within the State of Louisiana it shall obtain Worker's Compensation Insurance. As required by State Statute exception; employer's liability, Section B, shall be at least \$1,000,000.00 per occurrence when work is to be over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000.00 per occurrence.
- b) Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage.
- c) This insurance coverage shall include coverage for bodily injury and property damage
- d) In the event JCVB owns or leases automobiles it shall obtain Comprehensive Automobile Liability insurance with a Combined Single

Limit of \$1,000,000.00 per occurrence for bodily injury and property damage.

- e) No insurance required herein shall include a deductible greater than \$10,000.00. The cost of the deductible shall be borne by JCVB.
- f) Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

10.3 All policies of insurance shall meet the requirements of PARISH prior to the commencing of any work. PARISH has the right but not the duty to approve all insurance policies prior to commencing of any work. If at any time any of the said policies shall be or becomes unsatisfactory to PARISH as to form or substance; or if a company issuing any such policy shall be or become unsatisfactory to PARISH, JCVB shall promptly obtain a new policy, submit the same to PARISH for approval and submit a certificate thereof as provided above.

10.4 Upon failure of JCVB to furnish, to deliver and maintain such insurance as above described, this contract, at the election of PARISH, may be forthwith declared suspended, discontinued or terminated. Failure of JCVB to take out and/or to maintain insurance shall not relieve JCVB from any liability under the contract, nor shall the insurance requirements be construed to conflict with the obligation of JCVB concerning indemnification.

11.0 Reports. Quarterly Reports: JCVB shall prepare and submit to the Jefferson Parish Internal Auditor, at 200 Derbigny Street, Suite 4200, Gretna, Louisiana 70053, a full, complete, and detailed Quarterly Narrative Report that includes all use and expenditures of funds provided to them by PARISH and the work conducted by JCVB to perform tourism activities for Jefferson Parish. These Quarterly Narrative Reports shall be due on May 1, August 1, November 1, and February 1 of each year during the term of this Cooperative Endeavor Agreement.

Additionally, JCVB shall maintain all file documents for not less than three (3) years after termination of the Agreement and shall make such materials available to PARISH at all reasonable times during this Agreement period and for three years from date of termination of this Agreement, for inspection by PARISH and its representatives, and copies thereof shall be furnished if requested. And, to allow PARISH or its representatives access to audit any books, documents, papers, and records of JCVB and any subcontractors which are reasonably related to this Agreement.

All payments for performance rendered under this Cooperative Endeavor Agreement are subject to audit. JCVB shall assume liability for repayment of funds disbursed where such disbursement is subsequently determined to be improper and/or unauthorized. Repayment of such funds shall occur within thirty-calendar days of notification of discovery unless PARISH has approved a written alternative schedule for such repayment. JCVB shall repay to PARISH funds found to have been paid for the same service from other than PARISH funds. In the case of duplicate payments PARISH reserves the right to recover in part or in whole any and all payments to JCVB. All funds unearned and unexpended in the performance of this Cooperative Endeavor Agreement revert to PARISH.

The failure or refusal of JCVB to submit timely Quarterly Narrative reports shall be a material breach of the terms and conditions of this Cooperative Endeavor Agreement and JCVB will be required to fully reimburse the Parish for all sums advanced to it by PARISH.

Failure to submit report may result in JCVB being ineligible to receive funding in subsequent years.

12.0 Cost and Collection Records. PARISH shall be entitled to audit the books, documents, papers and records of JCVB and any subcontractors which are reasonably related to this Agreement.

12.1 JCVB and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from date of final payment under this Agreement, for inspection by PARISH, and copies thereof shall be furnished if requested.

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

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

JCVB: VIOLET PETERS
PRESIDENT and CEO
Jefferson Convention and Visitors Bureau, Inc.
1221 Elmwood Park Boulevard, Suite 411
Jefferson, Louisiana 70123

14.0 Assignment. This Agreement shall be binding upon the successors and assigns for the parties hereto. This Agreement shall not be assigned or subcontracted in whole or in part by JCVB as to the services to be performed hereunder without the written consent of PARISH.

15.0 Legal Compliance. PARISH and JCVB shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (La. Rev. Stat. 42:1101, et seq.) in carrying out the provisions of this Agreement and Legislative Auditor's authority to audit (La. Rev. Stat. 24:513) in order to monitor and evaluate the use of the funds to ensure effective achievement of project goals and objectives.

16.0 Employment of Parish Personnel. JCVB certifies that it has not employed and will not employ any person to engage in the performance of this Agreement who is, presently, or at the time of such employment, an employee of PARISH.

17.0 Covenant against Contingent Fees. JCVB warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for JCVB, to solicit or secure this Agreement, and that it has not paid or agreed to pay any entity or person, other than a bona fide employee working solely for the JCVB any fee, commission, percentage, brokerage fee, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, PARISH shall have the right to annul this Agreement without liability or, in PARISH's discretion, to deduct from the contract price or consideration, or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

18.0 Discrimination Clause. JCVB agrees to abide by the requirements of the following as applicable: Title VI and VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972, Federal Executive Order 11246, the Federal Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Act of 1975, and Contracting Party agrees to abide by the requirements of the Americans with Disabilities Act of 1990. JCVB agrees not to discriminate in its employment practices, and will render services under this contract without regard to race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, or disabilities. Any act of discrimination committed by JCVB, or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

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

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

21.0 Severability. If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it, cannot be so amended it will be deemed to be deleted. Such amendment or deletion will not affect the validity of any other provisions of this Agreement.

22.0 Inspector General. It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission; and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19).

By signing this document, every corporation, partnership, or person contracting with PARISH, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.

23.0 Entire Agreement. This Agreement constitutes the entire Agreement between PARISH and JCVB, and supersedes all prior negotiations, representations or Agreements, either written or oral. This Agreement may be amended only by written instrument signed by both PARISH, through its Council Chairman and JCVB by its authorized representative.

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

Witnesses:

Parish of Jefferson

Norma L. Linder

BY:

Christopher L. Roberts, Council Chairman
Jefferson Parish Council

Print Name: Norma Linder

Ann H. Guildry

Print Name: Ann H. Guildry

Witnesses:

Jefferson Convention and Visitors Bureau,
Inc.

June S. Lobat

BY:

Violet Peters
Violet Peters
President and CEO

Print Name: June S. Lobat

Terrie Birkel

Print Name: Terrie Birkel

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

RESOLUTION NO. 125118

A resolution ratifying the attached Cooperative Endeavor Agreement between The Parish of Jefferson and the Jefferson Convention and Visitors Bureau, Inc., for tourism activities to further the efforts to promote tourism and cultural activities within Jefferson Parish. (Parishwide)

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, with the United States or its agencies, or with any public or private organization, corporation or individuals;

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;

WHEREAS, The Parish of Jefferson is authorized by Jefferson Parish Ordinance No. 22273 and La. Rev. Stat. 47:338.203 to enter into this agreement to promote and fund programs that enhance visitation and tourism;

WHEREAS, the public purpose of this Program is provide tourism activities to further the efforts to promote tourism and cultural activities within Jefferson Parish;

WHEREAS, The Parish of Jefferson has a reasonable expectation of receiving the value in cash, services and/or benefits of tourism and recreational events for the public, furthering the economic initiative of Jefferson Parish which is at least equivalent to the monetary consideration and fair market value of office space provided for in this Agreement; and

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

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

WHEREAS, The Parish of Jefferson desires to cooperate with the Jefferson Convention and Visitors Bureau, Inc., in continuing the implementation of this Program as hereinafter provided; and

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

NOW THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, State of Louisiana:

SECTION 1. That the Cooperative Endeavor Agreement between The Parish of Jefferson and the Jefferson Convention and Visitors Bureau, Inc., for tourism activities to further the efforts to promote tourism and cultural activities within Jefferson Parish be and is hereby ratified.

SECTION 2. That all costs associated with this Agreement shall be the net proceeds of the hotel occupancy tax in Jefferson Parish as authorized by Jefferson Parish Ordinance No. 22273 and LSA-R.S. 33:2740.18.2 after deduction of reasonable collection expenses; and shall be taken from account no. 10010-0850-7641.02.


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

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

YEAS: 6 NAYS: None ABSENT: (1) Roberts

The resolution was declared to be adopted on this the 10th day of June, 2015.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

ATTACHMENT B

CONTRACT 55-18711

This agreement is made and entered into on this 2 day of December, 2019, by and between the Parish of Jefferson by and through the Parish Council, (hereinafter referred to as "PARISH"), represented by Cynthia Lee-Sheng, Council Chairwoman, duly authorized to act pursuant to Resolution No. 134422, adopted on 2nd day of October, 2019, and Jefferson Convention and Visitors Bureau, Inc., a 501(C)(6) not-for-profit corporation, (hereinafter referred to as "JCVB"), represented by Violet Peters, its President and CEO; and

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, with the United States or its agencies, or with any public or private organization, corporation or individuals;

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;

WHEREAS, PARISH is authorized by Jefferson Parish Ordinance No. 22273 and La. Rev. Stat. 47:338.203 to enter into this agreement to promote and fund programs that enhance visitation and tourism;

WHEREAS, the public purpose of this Program is provide tourism activities to further the efforts to promote tourism and cultural activities within Jefferson Parish;

WHEREAS, PARISH has a reasonable expectation of receiving the value in cash, services and/or benefits of tourism and recreational events for the public, furthering the economic initiative of Jefferson Parish which is at least equivalent to the monetary consideration and fair market value of office space provided for in this Agreement;

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

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

WHEREAS, PARISH desires to cooperate with JCVB in continuing the implementation of this Program as hereinafter provided.

NOW, THEREFORE, PARISH and JCVB hereby agree that the foregoing preambles are true and correct, and further agree as follows:

1.0 Administration of Agreement. All work shall be under the direction of the Director of the Department of Citizen's Affairs or his designee, hereinafter called MANAGER, and all requests, plans, reports, etc. shall be submitted to it and all approvals and administration of this Agreement shall be through it.

2.0 Services/ Deliverables. JCVB shall provide the following:

2.1 Conduct tourism activities that will promote tourism in Jefferson Parish, including but not limited to the following:

- a) Attract a greater number of out of state visitors to Jefferson Parish, and keeping them here longer and increasing their spending;
- b) Coordinate the printing, marketing and distribution of a Jefferson Parish Visitor Publication;
- c) Establish and maintain a web page marketing Jefferson Parish as a tourism destination for locals and visitors alike;
- d) Promote and represent Jefferson Parish on tourism issues that may have a significant economic impact on the region;

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Resolution No. 134422
JCVB

- e) Maximize the potential number of visitors and group tours through education and exposure of Jefferson Parish as a tourism destination;
- f) Create public awareness of how tourism benefits the Parish of Jefferson; and
- g) Promote Jefferson Parish as a preferred vacation, sports, and recreation destination offering outstanding venues and attractions, which are affordable, diverse and safe.

2.2 Seek and solicit memberships and/or paid partnerships from businesses and industries to help promote tourism within Jefferson Parish.

3.0 Payment.

3.1 In consideration of the services described above, PARISH hereby agrees to:

- a) Provide the net proceeds of the hotel occupancy tax in Jefferson Parish as authorized by Jefferson Parish Ordinance No. 22273 and LSA-R.S. 33:2740.18.2 after deduction of reasonable collection expenses. It is agreed that the municipalities of Jefferson Parish are entitled to fifty percent of the hotel occupancy tax collected within each municipality in Jefferson Parish and that Jefferson Parish must remit fifty percent of the hotel occupancy tax to the municipality in which it was collected to be used for the purposes enumerated in Subsection D of LSA-R.S. 33:2740.18.2 to promote and fund programs that enhance visitation and tourism in the municipalities. Accordingly, the hotel occupancy tax receipts remitted to the municipalities in accordance with LSA-R. 5. 33:2740.18.2 are not included as consideration for this Cooperative Endeavor Agreement.

3.2 All payment made shall be without increase or mark-up. All payments shall be made based on the submission of a detailed program budget. The budget shall include amount budgeted for salaries, professional services, contracts, acquisitions, major repairs, operating services and other charges. That budget shall be submitted and approved at least annually by the Internal Auditor for the Parish.

3.3 Provide PARISH equipment and services from various PARISH departments, subject to availability of equipment and at the sole discretion of the PARISH. PARISH equipment and services shall be provided temporarily for Parish-endorsed events throughout the duration of this Agreement

4.0 Office Space.

4.1 PARISH shall provide JCVB with the use of 2,560 square feet of office space located in Suite 411, Joseph S. Yenni Building. The annual fair market rental value of this use is \$47,360.00.

4.2 JCVB shall pay a monthly rental rate of SIX HUNDRED AND FORTY (\$640.00) DOLLARS and payable in advance on the 1st day of each month to the Jefferson Parish Accounting Department, P.O. Box 9, Gretna, LA 70054.

4.3 PARISH agrees that it shall provide: bathroom facilities, air conditioning, heating, electricity, elevators, janitorial service and parking.

JCVB will be responsible for and shall furnish its own telephone system, internet access, copy machines, and all other office supplies and equipment.

PARISH does not warrant that any of the services above mentioned will be free from interruptions caused by repairs, renewals, improvements, alterations, accidents, inability of Lessor to obtain fuel or supplies, or any other cause or causes beyond the reasonable control of Lessor. Any such interruption of service will never be considered deemed an eviction or disturbance of Lessee's

use and possession of the Leased Premises or any part thereof, or render Lessor liable to Lessee for damages or relieve the Lessee from performance of the Lessee's obligations under this Lease; provided, however, Lessor will at all times use reasonable efforts promptly to remedy any situation which might interrupt such services.

- 4.4 Except for ordinary wear and as otherwise provided in this Lease, PARISH shall at PARISH's sole expense, keep in good order, condition and repair, the interior of the Leased Premises, and shall promptly and adequately repair, restore or replace any and all damage or injury to the interior of the Leased Premises, under the supervision and with the approval of Lessor.

At the termination or cancellation of this Agreement, JCVB agrees to return the premises broom clean and free from trash, and in like good order as received by actual delivery of the keys to PARISH, the usual decay, wear and tear excepted.

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

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

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

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

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

- 8.0 **Independent Contractor.** While in the performance of services or carrying out the obligations under this agreement, JCVB shall be acting in the capacity of independent contractor and not as employee of PARISH, and not as partner of, or joint venturer of PARISH. PARISH shall not be obliged to any person, firm or corporation for any obligations of JCVB arising from the performance of their services under this Agreement.

The PARTIES hereto acknowledge and agree that PARISH shall not:

- a. withhold federal or state income taxes;
- b. withhold federal social security tax (FICA);
- c. pay federal or state unemployment taxes for the account of JCVB ; or
- d. pay workman's compensation insurance premiums for coverage for JCVB.

- 8.1 JCVB agrees to be responsible for and to pay all applicable federal income taxes, federal social security tax (or self-employment tax in lieu thereof) and any other applicable federal or state unemployment taxes.

8.2 JCVB agrees to indemnify and hold PARISH harmless from any and all federal and/or state income tax liability, including taxes, interest and penalties, resulting from PARISH's treatment of JCVB as an independent contractor. JCVB further agrees to reimburse PARISH for any and all costs it incurs, including, but not limited to, accounting fees and legal fees, in defending itself against any such liability.

9.0 Indemnification. JCVB shall indemnify and hold harmless PARISH against any and all claims, demands, suits, costs, liabilities or judgments for sums of money, and fines or penalties asserted by any PARTY, firm or JCVB for loss of life or injury or damages to person or property, to the extent caused by the negligent acts, errors, and/or omissions by JCVB, its agents, servants or employees, while engaged upon or in connection with the services required to be performed by JCVB under this Agreement.

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

10.0 Insurance. JCVB shall secure and maintain at its expense such insurance that will protect it, and PARISH, from claims under the Workmen's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement. All certificates of insurance shall be furnished to PARISH and shall provide that insurance shall not be cancelled without thirty (30) days prior notice of cancellation given to PARISH, in writing, on all of the required coverage provided to PARISH. All notices will name JCVB, and identify the Council Resolution approving the terms of the contract. PARISH may examine the policies at any time and without notice.

10.1 All Policies and Certificates of Insurance of JCVB Shall Contain the Following Clauses:

- a) JCVB insurers will have no right of recovery or subrogation against PARISH, it being the intention of the parties that the insurance policy so affected shall protect both parties and be the primary coverage for any and all losses covered by the below described insurance.
- b) PARISH shall be named as additional insured as regards to general liability and automobile liability with respect to negligence by JCVB.
- c) The insurance company(ies) issuing the policy or policies shall have no recourse against PARISH for Payment of any premiums or for assessments under any form of policy.
- d) Any and all deductibles in the below described insurance policies shall be assumed by and be at the sole risk of JCVB.
- e) JCVB shall include all subcontractors as additional insureds under its policies or shall furnish specific certificates of insurance for each subcontractor. All coverage for subcontractors shall be subject to all the requirements stated herein for JCVB.

10.2 Prior to the execution of this Agreement JCVB, shall provide at its own expense, proof of the following insurance coverage required by the contract to PARISH by insurance companies authorized to do business in the State of Louisiana. Insurance is to be placed with insurers with an A.M. Best Rating of no less than A:VI.

- a) In the event JCVB hires workers within the State of Louisiana it shall obtain Worker's Compensation Insurance. As required by State Statute exception; employer's liability, Section B, shall be at least \$1,000,000.00

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Resolution No. 134422
JCVB

per occurrence when work is to be over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000.00 per occurrence.

- b) Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage.
- c) This insurance coverage shall include coverage for bodily injury and property damage
- d) In the event JCVB owns or leases automobiles it shall obtain Comprehensive Automobile Liability insurance with a Combined Single Limit of \$1,000,000.00 per occurrence for bodily injury and property damage.
- e) No insurance required herein shall include a deductible greater than \$10,000.00. The cost of the deductible shall be borne by JCVB.
- f) Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

10.3 All policies of insurance shall meet the requirements of PARISH prior to the commencing of any work. PARISH has the right but not the duty to approve all insurance policies prior to commencing of any work. If at any time any of the said policies shall be or becomes unsatisfactory to PARISH as to form or substance; or if a company issuing any such policy shall be or become unsatisfactory to PARISH, JCVB shall promptly obtain a new policy, submit the same to PARISH for approval and submit a certificate thereof as provided above.

10.4 Upon failure of JCVB to furnish, to deliver and maintain such insurance as above described, this contract, at the election of PARISH, may be forthwith declared suspended, discontinued or terminated. Failure of JCVB to take out and/or to maintain insurance shall not relieve JCVB from any liability under the contract, nor shall the insurance requirements be construed to conflict with the obligation of JCVB concerning indemnification.

11.0 Reports. Quarterly Reports: JCVB shall prepare and submit to the Jefferson Parish Internal Auditor, at 200 Derbigny Street, Suite 4200, Gretna, Louisiana 70053, a full, complete, and detailed Quarterly Narrative Report that includes all use and expenditures of funds provided to them by PARISH and the work conducted by JCVB to perform tourism activities for Jefferson Parish. These Quarterly Narrative Reports shall be due on May 1, August 1, November 1, and February 1 of each year during the term of this Cooperative Endeavor Agreement.

Additionally, JCVB shall maintain all file documents for not less than three (3) years after termination of the Agreement and shall make such materials available to PARISH at all reasonable times during this Agreement period and for three years from date of termination of this Agreement, for inspection by PARISH and its representatives, and copies thereof shall be furnished if requested. And, to allow PARISH or its representatives access to audit any books, documents, papers, and records of JCVB and any subcontractors which are reasonably related to this Agreement.

All payments for performance rendered under this Cooperative Endeavor Agreement are subject to audit. JCVB shall assume liability for repayment of funds disbursed where such disbursement is subsequently determined to be improper and/or unauthorized. Repayment of such funds shall occur within thirty-calendar days of notification of discovery unless PARISH has approved a written alternative schedule for such repayment. JCVB shall repay to PARISH funds found to have been paid for the same service from other than PARISH funds. In the case of duplicate payments PARISH reserves the right to recover in part or in whole any and all payments to JCVB. In accordance with applicable legislation and/or regulations,

all funds unearned, unencumbered and/or unexpended in the performance of this Cooperative Endeavor Agreement revert to PARISH.

The failure or refusal of JCVB to submit timely Quarterly Narrative reports shall be a material breach of the terms and conditions of this Cooperative Endeavor Agreement and JCVB will be required to fully reimburse the Parish for all sums advanced to it by PARISH.

Failure to submit report may result in JCVB being ineligible to receive funding in subsequent years.

12.0 Cost and Collection Records. PARISH shall be entitled to audit the books, documents, papers and records of JCVB and any subcontractors which are reasonably related to this Agreement.

12.1 JCVB and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from date of final payment under this Agreement, for inspection by PARISH, and copies thereof shall be furnished if requested.

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

PARISH: CYNTHIA LEE-SHENG
COUNCIL CHAIRWOMAN
Jefferson Parish Council
200 Derbigny Street, Suite 6200
Gretna, Louisiana 70053

JCVB: VIOLET PETERS
PRESIDENT and CEO
Jefferson Convention and Visitors Bureau, Inc.
1221 Elmwood Park Boulevard, Suite 411
Jefferson, Louisiana 70123

14.0 Assignment. This Agreement shall be binding upon the successors and assigns for the parties hereto. This Agreement shall not be assigned or subcontracted in whole or in part by JCVB as to the services to be performed hereunder without the written consent of PARISH.

15.0 Legal Compliance. PARISH and JCVB shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (La. Rev. Stat. 42:1101, et seq.) in carrying out the provisions of this Agreement and Legislative Auditor's authority to audit (La. Rev. Stat. 24:513) in order to monitor and evaluate the use of the funds to ensure effective achievement of project goals and objectives.

16.0 Employment of Parish Personnel. JCVB certifies that it has not employed and will not employ any person to engage in the performance of this Agreement who is, presently, or at the time of such employment, an employee of PARISH.

17.0 Covenant against Contingent Fees. JCVB warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for JCVB, to solicit or secure this Agreement, and that it has not paid or agreed to pay any entity or person, other than a bona fide employee working solely for the JCVB any fee, commission, percentage, brokerage fee, gift, or any other consideration,

contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, PARISH shall have the right to annul this Agreement without liability or, in PARISH's discretion, to deduct from the contract price or consideration, or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.

18.0 Discrimination Clause. JCVB agrees to abide by the requirements of the following as applicable: Title VI and VII of the Civil Rights Act of 1964, as amended by the Equal Opportunity Act of 1972, Federal Executive Order 11246, the Federal Rehabilitation Act of 1973, as amended, the Vietnam Era Veteran's Readjustment Assistance Act of 1974, Title IX of the Education Amendments of 1972, the Age Act of 1975, and Contracting Party agrees to abide by the requirements of the Americans with Disabilities Act of 1990. JCVB agrees not to discriminate in its employment practices, and will render services under this contract without regard to race, color, religion, sex, sexual orientation, national origin, veteran status, political affiliation, or disabilities. Any act of discrimination committed by JCVB, or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

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

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

21.0 Severability. If any provision of this Agreement is held invalid by a Court of competent jurisdiction, such provision will be deemed amended in a manner which renders it valid, or if it, cannot be so amended it will be deemed to be deleted. Such amendment or deletion will not affect the validity of any other provisions of this Agreement.

22.0 Inspector General. It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission; and the duty of every contractor, subcontractor, and licensee of the parish, and the duty of every applicant for certification of eligibility for a parish contract or program, to cooperate with the inspector general in any investigation, audit, inspection, performance review, or hearing pursuant to JPCO 2-155.10(19).

By signing this document, every corporation, partnership, or person contracting with PARISH, whether by cooperative endeavor, intergovernmental agreement, bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program, attests that it understands and will abide by all provisions of JPCO 2-155.10.

23.0 Entire Agreement. This Agreement constitutes the entire Agreement between PARISH and JCVB, and supersedes all prior negotiations, representations or

Page 7 of 8
Resolution No. 134422
JCVB

Agreements, either written or oral. This Agreement may be amended only by written instrument signed by both PARISH, through its Council Chairman and JCVB by its authorized representative.

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

DATE:

11-18-19

Parish of Jefferson

BY: 
Cynthia Lee Sheng, Council Chairwoman
Jefferson Parish Council

DATE:

12/2/19

Jefferson Convention and Visitors Bureau,
Inc.

BY: 
Violet Peters
President and CEO

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

RESOLUTION NO. 134422

A resolution approving the attached Cooperative Endeavor Agreement between The Parish of Jefferson and the Jefferson Convention and Visitors Bureau, Inc., for tourism activities to further the efforts to promote tourism and cultural activities within Jefferson Parish. (Parishwide)

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, with the United States or its agencies, or with any public or private organization, 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, The Parish of Jefferson is authorized by Jefferson Parish Ordinance No. 22273 and La. Rev. Stat. 47:338.203 to enter into this agreement to promote and fund programs that enhance visitation and tourism; and

WHEREAS, the public purpose of this Program is provide tourism activities to further the efforts to promote tourism and cultural activities within Jefferson Parish; and

WHEREAS, The Parish of Jefferson has a reasonable expectation of receiving the value in cash, services and/or benefits of tourism and recreational events for the public, furthering the economic initiative of Jefferson Parish which is at least equivalent to the monetary consideration and fair market value of office space provided for in this Agreement; and

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

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

WHEREAS, The Parish of Jefferson desires to cooperate with the Jefferson Convention and Visitors Bureau, Inc., in continuing the implementation of this Program as hereinafter provided; and

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

NOW THEREFORE, BE IT RESOLVED by the Jefferson Parish Council of Jefferson Parish, State of Louisiana:

SECTION 1. That the Cooperative Endeavor Agreement between The Parish of Jefferson and the Jefferson Convention and Visitors Bureau, Inc., for tourism activities to further the efforts to promote tourism and cultural activities within Jefferson Parish be and is hereby approved.

SECTION 2. That all costs associated with this Agreement shall be the net proceeds of the hotel occupancy tax in Jefferson Parish as authorized by Jefferson Parish Ordinance No. 22273 and LSA-R.S. 33:2740.18.2 after deduction of reasonable collection expenses, and shall be taken from account no. 10010-0850-7641.02.


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

The 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 2nd day of October, 2019.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

ATTACHMENT C

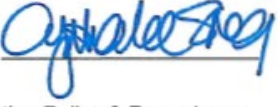
JEFFERSON PARISH CONTRACT ADMINISTRATION POLICY & PROCEDURES



JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

Date: January 21, 2021
To: All Employees
From: Cynthia Lee Sheng 
Parish President
Subject: Contract Administration Policy & Procedures

Attached is the new Contract Administration Policy & Procedures manual that is being instituted throughout Jefferson Parish. The purpose of contract administration is to ensure that the contractor/vendor is performing all duties in accordance with the contract, that the financial interests of the Parish are protected, and that the Parish is aware of and addresses any developing problems or issues on a timely basis. The reason for implementing this policy is to mandate that, when a contract is executed by the Parish in accordance with Parish and State Law, a Parish employee will assume the role of contract administrator and be responsible for monitoring the contract for proper execution and performance from the start date of the contract through completion and final acceptance.

Monitoring the performance of those with whom Jefferson Parish does business is a key function of proper contract management and administration. It follows that the manner in which the Parish manages its business relationships has a great impact on how effectively the Parish meets the needs and expectations of its citizens.

The Parish does business with a variety of entities and persons ranging from cooperative endeavor agreements with small non-profit organizations to intergovernmental agreements with municipalities to multi-million-dollar construction projects involving many firms.

The Contract Administration Policy & Procedures have been established for the purpose of comprehensively developing, maintaining and communicating the standards of Contract Administration expected of every Parish department. I appreciate your dedicated efforts and professionalism and am pleased that we continually raise the bar for what is expected by Jefferson Parish.

JOSEPH S. YENNI BUILDING - 1221 ELMWOOD PARK BLVD - SUITE 1002 - JEFFERSON, LA 70123 - PO BOX 10242 JEFFERSON, LA 70181-0242
OFFICE 504.736.6400

GENERAL GOVERNMENT BUILDING-200 DERRIGNY ST - SUITE 6100 - GRETNA, LA 70053 - PO BOX 9 - GRETNA - LA 70054
OFFICE 504.364.2700

WWW.JEFFPARISH.NET

JEFFERSON PARISH

CONTRACT ADMINISTRATION POLICY & PROCEDURES

1. IN GENERAL

Monitoring the performance of those with whom Jefferson Parish does business is a key function of proper contract management and administration. It follows that the manner in which the Parish manages its business relationships has a great impact on how effectively the Parish meets the needs and expectations of its citizens.

The Parish does business with a variety of entities and persons ranging from cooperative endeavor agreements with small non-profit organizations to intergovernmental agreements with municipalities to multi-million-dollar construction projects involving many firms. For more specific information on the Uniform Purchasing Procedures, please see Jefferson Parish Code of Ordinances, Chapter 2, Article VII. Finances, Contract, Purchases and Sales, Division 2. Uniform Purchasing Procedures. Some sections to note are: Section 2-895 for Request for Proposals which is used for nonprofessional services costing \$15,000.00 or more when the competitive sealed bid is not practical; Section 2-902 for purchases less than or equal to \$5,000.00; Section 2-903 for purchases between \$5,000.00 and for the purchase of materials and supplies in the sum set in La. R.S. 38:2212.1, and for all public works below the contract limit, as defined in La. R.S. 38:2212. Division 3. Restrictions on Contracts and other Agreements, Section 2-925.1 establishes requirements for Cooperative Endeavor Agreements with non-governmental organizations. Division 3.1. Section Nos. 2-926 through 2-935.1 establishes the Statement of Qualifications (SOQ) process which is used for the selection of persons for professional services.

The purpose of contract administration is to ensure that the contractor/vendor is performing all duties in accordance with the contract, that the financial interests of the Parish are protected, and that the Parish is aware of and addresses any developing problems or issues on a timely basis. The reason for implementing this policy is to mandate that, when a contract is executed by the Parish in accordance with Parish and State Law, a Parish employee will assume the role of contract administrator and be responsible for monitoring the contract for proper execution and performance from the start date of the contract through completion and final acceptance.

Please note that the policies and procedures outlined herein are minimum standards and protocol for the role of contract administrator in the Parish; they do not prohibit individual department directors from adopting more stringent requirements.

2. DEFINITIONS

Contract – is defined as a written agreement between two (2) or more parties intended to have legal effect, including but not limited to Memorandums of Understanding, Cooperative Endeavor Agreements, Intergovernmental Agreements, Grant Contracts, As-needed contracts, Bid Contracts, Contracts derived from Requests for Proposals (RFP) or from Statements of Qualification (SOQ), and Professional Services Contracts. For purposes of this policy the words "contract" and "agreement" are synonymous.

Contractor/Vendor – a person or company that undertakes a contract to provide materials or labor to perform a service to do a job or a person that sells something of value to another based upon the terms of a contract. For purposes of this policy, the term contractor or vendor includes, but is not limited to, that party, association, entity, organization, non-profit, or group with whom the Parish is entering an agreement for some legitimate public purpose. (e.g. a civic association, municipality or an engineer)

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

Contract Coversheet – a coversheet that accompanies each contract and includes, among other things, the name of the contract administrator and the address and contact information for the contract administrator. It is imperative that the Contractor/Vendor knows that the contract administrator must be copied on all correspondence regarding the contract including invoices. Other information contained within the contract coversheet includes, but is not limited to, bond information, special instructions regarding the handling of the contract, contract amounts and any changes in those amounts and contact information for the originator of the route.

- The C-track contract routing process requires the contract administrator's name, email address and phone number to be entered on the contract cover sheet.

3. THE PRE CONTRACT PERIOD

It is incumbent on the Parish to negotiate the terms and conditions of the contract. Sometimes contracts are drafted by the various departments using the templates found on the Parish Intranet site. Sometimes they are drafted by the Office of the Parish Attorney. Regardless of who drafts the agreement it is imperative that the time and effort be spent on the front end of the agreement to specifically define what the scope of work will be. Contract administration must be considered during this process and if possible the contract administrator should participate in developing the solicitation and writing the draft documents. This allows the contract administrator to more readily measure the vendor/contractor's performance.

To accomplish this level of detail in the agreement anyone that drafts an agreement to which the Parish will be a party should utilize the SMART method of goal setting. In drafting the scope of work the focus should be on clearly defining the deliverables and ensuring that they are Specific, Measurable, Attainable, Realistic, and Timely. Looking at each component of the acronym individually will ensure a better understanding of this.

A Scope of Work should be SMART;

- Specific. What is the goal of the agreement? How often or how much? Where will it take place? What is it that the Parish is trying to accomplish by entering the agreement?
- Measurable. How will the Parish measure its goal? Measurement gives the monitor specific feedback and allows the Parish to hold its contractors/ vendors accountable. It is how the monitor can keep score.
- Attainable. Is the outcome sought achievable or impossible?
- Realistic. Is the goal and timeframe realistic?
- Timely. What is the duration of the agreement? What are the deadlines?

Review the scope of work and other contract terms, including contractor compliance requirements and reporting requirements. All of these requirements are deliverables that the contractor will agree to when the contract is executed or the purchase order is issued. Design the monitoring program to focus on items that are most important. Generally, this means to focus the monitoring on the outcomes that result from the contract. In writing the specification, focus should be on the scope of work and ensuring that the outcomes are specific and measurable. What is the Parish getting from the contract? What public purpose is being satisfied? Once the deliverables are identified the specification writer

should develop a monitoring plan/checklist for each contract taking into account the level of risk. General factors used to assess the level of risk include, but are not limited to:

- a. The dollar amount of the contract;
- b. Negative impact to the Parish's reputation if the contract is not executed properly and on time;
- c. The contractor/vendor's past performance;
- d. How experienced the contractor is with the type of work to be performed; and
- e. The term of the agreement, timeliness of renewing, and contract caps.

4. WHY MONITOR?

Monitoring the performance of the contractor is a key function of proper contract administration. The purpose is to ensure that the contractor is performing all duties in accordance with the contract and for the contract administrator to be aware of and address any developing problems or issues. Small dollar value or less complex contracts normally require little monitoring. However, that does not preclude the possibility of more detailed monitoring if deemed necessary by the Parish. Conversely, large dollar contracts may need little monitoring if the items or services purchased are not complex, and Parish administration is comfortable with the contractor's performance and the level of risk associated with the contract.

5. NOW THAT I AM A CONTRACT ADMINISTRATOR WHAT IS EXPECTED OF ME?

All of the below listed items are legitimate contract administration procedures:

- a. Monitoring the contractor's progress and performance to ensure goods and services conform to the contract requirements. Depending on the nature of the contract the contract administrator may need to conduct one or more site visits.
- b. Documenting required contractor visits, tests, and significant events, if relevant.
- c. Reviewing required reports submitted by the contractor demonstrating compliance.
- d. Resolving disputes in a timely manner
- e. Verifying receipt of contract deliverables in accordance with the contract terms and maintaining detailed supporting documentation.
- f. Reviewing contractor's invoices and reconciling and verifying that payments are consistent with the contract terms and maintaining proper documentation.

- g. Reviewing compliance with applicable laws, regulations, and policies and consulting with the department Director if there are any concerns.
- h. Providing status reports at reasonable intervals and maintaining a contract folder until contract completion.

The contract administrator needs to consider the following monitoring reviews:

- Was the item billed really purchased by the contractor?
- Was the item billed used for the purpose of the contract?
- Was the item necessary and reasonable for the purpose of the contract?
- Was the item of the quality and quantity specified in the contract?
- Was the item listed in the contractor's bid, or is the item or service within the scope of work in the contract?

These are items that should also be considered in any type of contract.

6. MINIMUM STANDARDS & PROTOCOLS FOR CONTRACT ADMINISTRATORS (RESPONSIBILITIES)

The overriding responsibility of the contract administrator is to monitor the contractor's progress and performance to ensure goods, services, or deliverables conform to the contract requirements.

Functions of contract administration:

- Monitor performance to ensure goods and services conform to the contract;
- Identify and report violations, and pursue remedies;
- Manage contract changes;
- Ensure taxpayer dollars are spent wisely;
- Perform contract close out responsibilities; and
- Maintain contract records.

Contract administrator ensures that goods and services are delivered in a timely manner and that the financial interests of the Parish are protected. It is essential for contract administrators to understand the provisions of the contract. They must be able to communicate to all parties involved and maintain oversight over contract performance.

The contract administrator is responsible for the contract file and for keeping a complete contract file. The file provides a basis for settling claims and disputes should

they arise. Contract files need to be well organized to allow someone to reconstruct and understand the history of the contract

Recommended Contract File Documents (not all contracts will have all components)

- The solicitation document;
- The contractor's response;
- The award document, which is a resolution for purchases over a certain dollar amount or may be by letter award issued by the Purchasing Department for smaller contracts;
- All specifications, drawings or manuals pertaining to the contract;
- All contract amendments;
- Contract submittals that have been received; including but not limited to certificates of insurance, performance bond and/or payment bond;
- A list of furnished property or services;
- Memorandums and correspondence related to the contract, even if prior to award;
- All routine reports required by the contract;
 - Sales reports
 - Pricing schedules
 - Approval requests
 - Inspection reports
 - Audit reports
- All notices to proceed, to stop work, or to correct deficiencies;
- Records and minutes of meetings; and
- All backup documentation for payments made under the contract.

Additionally, contract administration duties may include;

- Consulting with the Parish Attorney's Office to address any legal concerns and/or issues.
- Contacting the contractor/vendor to obtain up-to-date certificates of insurance. Department is to send a copy of the certificates of insurance to the Purchasing Department's Executive Assistant so the AS/400 can be updated.
- Serving as the point of contact for disseminating the instructions regarding the work to the contractor. Contract administrator should be copied on any Notice to Proceed by the director.
- Receiving and responding to communications between the Parish and the contractor.
- Manage, approve, and document any changes to the contract and initiate any necessary amendments by initiating the process to obtain Council approval.

- Managing any Parish property used in contract performance, e.g., computers, telephones, identification badges, etc.
- Identify and resolve disputes with contractor in a timely manner.
- Maintaining appropriate records as required by Parish policy and procedures and legal requirements (eg. Grant agreements, invoices, documentation of deliverables, proof of receipts, material correspondence).
- Documenting significant events.
- Monitoring the budget process to ensure sufficient funds are available, ensure effective use of the financial management system, and monitor contract spending subject to the not-to-exceed cap on each contract.
- Verify accuracy of invoices and authorize payments consistent with the contract terms. Like the director of a Parish department, a contract administrator should also likewise sign off on invoices and authorize payments.
- Exercising Parish remedies, as appropriate, when a contractor's performance is deficient. (e.g. termination, seeking damages for non-performance, reimbursement, etc.).
- Inspecting and approving the final product/services by submitting a written document accepting the deliverables. This could be done by adding comments on the contract checklist or by narrative report to the file.
- For Cooperative Endeavor Agreements with non-governmental organizations it is the contract administrator's duty ensure compliance with Jefferson Parish Code of Ordinances Sec. 2-925.1.
- An appropriate contract administration checklist must be filled out by the contract administrator. The type of contract involved should dictate what type of checklist should be used. A sample checklist is attached as Exhibit No. 1, but every department should develop their own checklist.
- Performing contract closeout process ensuring the contract file contains all necessary contract documentation, formal acceptance documented, and document lessons learned.

7. Monitoring Types

DESK REVIEW

Typically, these are reviews of reports submitted by the contractor to the Parish. Contract administrator should review the reports for the following:

- Compare the actual performance against the contract requirements. Is the contractor performing in accordance with the contract requirements?
- Compare actual expenditures to the approved budget. Are the invoices being matched to the line item, hourly rate, lump sum, etc. as bid or stated in CEA, Intergovernmental Agreement, RFP or SOQ contract?
- Compare the current period to prior periods. Are there any unexplained trends? Is the contractor performing work significantly different from the last period or the last year that was not anticipated in the contract?
- If applicable, compare what the current contractor is doing in comparison with other contractors performing similar work.

SITE VISITS

More complex contracts and contracts that the contract administrator perceives as having a higher degree of risk may require both reviews and visits to whenever the contractor is performing the work, including the contractor's facilities, to ensure progress is in accordance with the contract schedule. Site visits can be used to verify actual performance against scheduled or reported performance. These can ensure the contractor is dedicating sufficient resources and appropriate personnel to the contract. Site visits reinforce the importance of the contract from the Parish's perspective to the contractor, as well as provide the opportunity to enhance communications with the contractor.

EXHIBIT 1

Example of a Contract Administration Checklist

Contract Administration Checklist

It is the responsibility of each Parish department to ensure all contractual obligations are met and that contract administration is documented. This checklist serves as a tool to assist the department and contract administrator during that process. Each contract is unique and the department may add to this tool as required to meet its particular circumstance.

Item #	Contract Administration	Department Documentation	Yes/No
1.	Contract: Contract number/ effective date Contractor name/ purchase order number/insurance.	Contract #: _____ Contract Effective Date: _____ Contractor Name: _____ Contract Renewal Options? Purchase Order #: _____ Valid Certificate of Insurance? _____	Yes / No
2.	Department Contract Administrator: Name/ title/contact information of the person responsible for ensuring all contractual obligations are met.	Name: _____ Title: _____ Phone #: _____ E-mail: _____	
3.	Administration Procedures/Methodology: Written documented contract monitoring procedures/methodology.	Department has a written contract administration procedure?	Yes/No
4.	Delivery: Delivery date specified in the contract/date of delivery.	Contract specified delivery date: Date agency received item(s): Full or Partial Delivery? Delivery in Accordance with Contract?	Full/ Partial Yes/No
5.	Acceptance: Item(s) delivered were in accordance with contract specifications.	Items delivered were accepted (met contract specifications)? Latent material defects?	Yes/No Yes/No
6.	Warranty: Item(s) warranted in accordance with contract.	Warranty work was required? If so, warranty was performed in accordance with the contract?	Yes/No Yes/No
7.	Invoice: Invoice price mirrored purchase order price.	Invoice matched purchase order price? If no, invoiced more or less than PO?	Yes/No More/Less

8.	Default of Contract: Was contractor held in default of contract and/or debarred.	Was the contractor held in default? Was the contractor debarred? Was a vendor complaint form provided Department Director/Purchasing?	Yes/No Yes/No Yes/No
Additional Department Administration Requirements (example)			
9.	Reports: All reports required by the contract were provided timely/accurately/prescribed manner.	Contractor reports were provided by the required due date? Contractor reports were accurate (when initially submitted)? Contractor reports were in the prescribed manner?	Yes/No Yes/No Yes/No

Contract Administrator performed by (print and sign): _____

ATTACHMENT D

4TH QUARTER 2021 NARRATIVE REPORTING

JEFFERSON CONVENTION & VISITORS BUREAU, INC. 2021 QUARTER 4 FINANCIAL NARRATIVE

The Jefferson Convention & Visitors Bureau identifies and attracts new group business and visitors to stay, visit, and play in Jefferson Parish. With the lingering effects Hurricane Ida and the ongoing global pandemic, the JCVB focuses on communication with our partners, industry stakeholders, and local community as well as pursuing appropriate destination group business. While some hospitality businesses and its ancillary business continue to have challenges, the JCVB and hospitality community are working tirelessly toward a post-hurricane and post-COVID recovery so that we can again see tourism support Jefferson Parish workers who directly interact with visitors. There has been progress. We feel optimism paints the horizon. The resiliency of our industry and our destination gives much hope.

As of Dec 31st, Jefferson Parish hotels had 6 hotels still closed for renovations including the Doubletree, Wyndham Garden, Holiday Inn Metairie, Baymont Inn & Suites, Towneplace Harahan, Residence Inn Elmwood, with several other hotels offering limited inventory due to hurricane damage. Overall, approximately 27% of total hotel inventory in Jefferson Parish remains out of order from Hurricane Ida.

In this quarter the JCVB sales team continued efforts with hurricane recovery business along with targeting new events for 2022. We have started to see improved trends in group bookings with the sales team confirming 13 new groups with 815 room nights yielding future economic impact of just over \$2million. The sales team generated 29 new tentative leads in Q-4 representing 10,293 room nights.

The JCVB sales team also focused efforts to improve hotel occupancy through continued communication with our hotel partners to ensure ongoing sales support as their sales teams worked through Ida damage, closures and recovery occupancy. The sales team reached out to hotel and other JCVB partners completing 1,525 emails, 113 phone calls and 16 meetings.

2021 was a challenging year for tradeshow, so we anticipate 2022 shows will rebound. In preparation for 2022 our sales team has developed a strong tradeshow plan, complete with giveaways to incentivize meeting planners to bring their groups to Jefferson Parish. Overall the sales team completed 1,649 email communication with clients, 232 phone conversations and 40 meetings during Q4 to begin rebooking events in Jefferson Parish and to share the value of our destination as meetings and events return.

We connect with potential visitors, event planners and the community through our digital, print, and social media channels which includes our Facebook, Twitter and Instagram initiatives. VisitJeffersonParish Facebook page had 68,328 impressions with 68,341 users reached & 3,524 engagements. Our FamilyGras Facebook page had 9,982 impressions with 10,010 users reached & 839 engagements. Our LouisianaOysterTrail Facebook page had 1,896 impressions by 1,911 users reached and 97 engagements. We currently have 39,105 Facebook followers. Twitter @JeffersonLafun tweeted 63 times, yielding 20,736 impressions, 451 engagements interactions, and 78 clicks to url's within our tweets and 59 retweets. @Familygras tweeted 3 times yielding 79 impressions, and 1 engagements/interactions. Our total Twitter followers for Q-4 are 2,643. This quarter 2021, the Instagram performance is reporting 2,991 followers and 979 engagements garnering 20,429 impressions. Our additional social media channels include Pinterest, YouTube, and LinkedIn.

Engaging our locals and gaining visitor interest requires current reliable communication. Our website, Visitjeffersonparish.com, provides information on events, accommodations, history, restaurants, and venues as well as itineraries for those looking for guidance on what Jefferson Parish has to offer. We hosted 158,562 guests this quarter. Each month this quarter, our events page was our most viewed page indicating people are getting out more. Our Visit Jefferson Parish mobile app had 138 downloads with 524 sessions, and 2,209 page-views.

The JCVB actively markets Jefferson Parish to travel writers and journalists regionally, nationally, and internationally. The information ideas include cuisine, outdoor experiences, off-the-beaten path, adventure, conservation, preservation, fishing & hunting, on the water, lifestyle, culture, heritage, historic, music & entertainment, and family-friendly travel. Our outreach is steady through travel industry associations, media travel conferences/tradeshows, and through a partnership with Mindy Bianca Public Relations Group. In the fourth quarter we also hosted travel writers showcasing Jefferson Parish as a travel destination. Publications from these efforts can be found in our Visit Jefferson Parish Visitors Guide, Only In Your State, Forbes, Travel Awaits, and USA Today. Jefferson Parish Visitor Guides were mailed to 529 potential visitors and we received 76 new e-newsletter sign up requests.

Potential visitors are invited in our advertisements to go to our website for additional information. Print advertisements for this quarter are found in Gambit, Where Y'At, Student Youth Travel Association. Digital and Broadcast advertisements can be found in/on Tourlouisiana.com, Louisianatravel.com, Teamlouisiana.com, Houston Chronicle, and Louisiana Office of Tourism.

The JCVB annual membership meeting was held during the 4th quarter. The theme for the meeting held at the Marriott Lakeway was "The Gift of Travel" and featured a panelist of industry leaders discussing the pace of tourism in Jefferson Parish. The JCVB partners with many groups including industry stakeholders, community leaders, local representatives, and state organizations. In efforts to help support our destination through regional cooperation, our staff continually meets with local agencies, organizations and associations to continually develop Jefferson Parish events, hotels, and venues. Members of our team met with Friends of Prep Sports, Mid South Women in Tourism, Louisiana Office of Tourism, Jefferson Chamber, Jefferson Economic Development and Skal partners this past quarter.

Destinations require planning and research to maintain strategic development. Smith Travel Research is an industry standard for destination research and data. Reports such as the weekly trend, monthly segments, and market data are valuable market tracking tools. We also use Knowland for research to assist in data-driven decisions and enhance our sales strategy.

ATTACHMENT E

PAYMENTS MADE TO JCVB IN 2020 AND 2021

Jefferson Parish FMS

DATE 10/06/22

TIME 11:58:55

FINANCIAL MANAGEMENT

VENDOR PAYMENT REPORT

PAGE 1

AP0840

THAZELBA

VENDOR	PAYMENT DATE	BANK	PAYMENT #	PAYMENT TYPE	PAYMENT AMOUNT	STATUS	STATUS DATE
130932 JEFFERSON CONVENTION &	1/28/2020	16	1133129	ACH	104,988.57	NOT RECONCILED	
	2/20/2020	16	1134044	ACH	94,917.22	NOT RECONCILED	
	3/19/2020	16	1134994	ACH	104,971.30	NOT RECONCILED	
	4/21/2020	16	1135811	ACH	103,965.76	NOT RECONCILED	
	5/19/2020	16	1136502	ACH	68,734.61	NOT RECONCILED	
	6/16/2020	16	1137342	ACH	61,046.57	NOT RECONCILED	
	7/02/2020	16	1137843	ACH	341,572.86	NOT RECONCILED	
	7/16/2020	16	1138263	ACH	51,989.55	NOT RECONCILED	
	8/20/2020	16	1139528	ACH	68,730.53	NOT RECONCILED	
	9/29/2020	16	1140741	ACH	61,090.69	NOT RECONCILED	See Attachment F
	10/22/2020	16	1141670	ACH	75,927.78	NOT RECONCILED	
	11/24/2020	16	1142662	ACH	63,214.58	NOT RECONCILED	
	12/22/2020	16	1143655	ACH	80,856.18	NOT RECONCILED	
	1/21/2021	16	1144462	ACH	82,510.57	NOT RECONCILED	
	2/23/2021	16	1145624	ACH	54,108.21	NOT RECONCILED	
	3/23/2021	16	1146726	ACH	60,350.23	NOT RECONCILED	
	4/20/2021	16	1147692	ACH	62,793.11	NOT RECONCILED	
	5/20/2021	16	1148897	ACH	82,295.68	NOT RECONCILED	
	6/22/2021	16	1150093	ACH	92,642.89	NOT RECONCILED	
	7/20/2021	16	1151166	ACH	105,517.85	NOT RECONCILED	
	8/19/2021	16	1152376	ACH	102,160.11	NOT RECONCILED	
	9/21/2021	16	1153084	ACH	102,826.27	NOT RECONCILED	
	10/21/2021	16	1154293	ACH	77,456.76	NOT RECONCILED	
	11/09/2021	16	1154975	ACH	150,000.00	NOT RECONCILED	
	11/23/2021	16	1155601	ACH	98,009.55	NOT RECONCILED	
	12/21/2021	16	1156667	ACH	149,353.66	NOT RECONCILED	
TOTAL RECONCILED					0	.00	
TOTAL NOT RECONCILED					26	2,502,031.09	TOTAL =
TOTAL RECONCILED/NOT RECONCILED:					26	2,502,031.09	\$2,502,031.09
TOTAL VOIDED					0	.00	

GRAND TOTAL RECONCILED		0			.00		
GRAND TOTAL NOT RECONCILED		26			2,502,031.09		
GRAND TOTAL RECONCILED/NOT RECONCILED:		26			2,502,031.09		
GRAND TOTAL VOIDED		0			.00		

8 shaded items = \$985,009.51, or 39.4% of Total Payments of \$2,502,031.09.

A: Payment of \$341,572.86 is related to the following events: 2020 Family Gras, Rhythm of the Route, and Carnival kick-off.

B: Payment of \$150,000 is related to the 2021 Uncle Sam Jam event and was supported by invoices and canceled checks.

ATTACHMENT F

EXAMPLE PAYMENT MADE TO JCVB

REBECCA@VISITJEFFERSONPARISH.COM

JEFFERSON PARISH REMITTANCE ADVICE

VENDOR'S INVOICE		INVOICE - ITEM DESCRIPTION	DISCOUNT	NET AMOUNT
DATE	NUMBER			
9/16/2020	AUG2020/JUL20	OCCUPANCY TAXES FOR AUG 2020/JUL 2020		61,090.69

JEFFERSON PARISH
GRETN, LOUISIANA

ACH #: 1140741

9/29/2020

TO THE ORDER OF JEFFERSON CONVENTION & VISITORS BUREAU
1221 ELMWOOD PARK BLVD
SUITE 411
NEW ORLEANS LA 70123

130932

AMOUNT
\$61,090.69

CHECK REQUEST FORM

09/16/20

DRAW CHECK ON: CAPITAL ONE POOLED CASH

PAYABLE TO: Jeff Conv & Visitors Bureau VENDOR # 130932

\$ 61,090.69

CHARGE ACCOUNT NUMBER:	Invoice #	Invoice Description
<u>10010-0850-7641.02</u>	<u>Sep Receipts/Collection Month July</u>	<u>Occupancy Taxes</u>

EXPLANATION: Occupancy Taxes for Sep 2020 Receipts (Collection Month July 2020)

Contract#55-15186

APPROVED BY: 

PREPARED BY: Dina Delahoussaye

Date: 9/16/2020

JEFFERSON PARISH

SALES TAX AND LICENSES DISTRIBUTION
2020 TOTAL COLLECTIONS

Fund Name	Account No.	February January Collections	March February Collections	April March Collections	May April Collections	June May Collections	July June Collections	August July Collections	September August Collections	October September Collections	November October Collections	December November Collections	January December Collections	2020 SALES TAX
General Fund	10010-0000-5021	2,944,521.59	2,602,875.71	2,880,167.46	2,478,771.69	2,772,920.50	3,249,824.72	3,201,283.19						20,130,364.86
Terrytown Redevelopment	22570-0000-5021													0.00
Metairie CBD Econ Dev Dist	22580-0000-5021	6,426.89	9,128.44	4,216.94	-	3,785.42	930.41	15,085.45						39,573.55
Churchill Econ Dev Dist	22590-0000-5021													0.00
Jefferson Highway Econ Dev	22630-0000-5021													0.00
Public Works	22200-0000-5021	2,950,948.48	2,612,004.15	2,884,384.40	2,478,771.69	2,775,705.92	3,250,755.13	3,216,388.64						20,169,938.41
Drainage M.O.	22320-0000-5022.1	1,247,115.45	1,104,378.25	1,185,076.78	1,021,643.10	1,127,009.07	1,320,342.05	1,297,413.33						8,302,978.03
Drainage & Sewerage	06120-3635-May 36840-0000-5022.2	2,004,126.47	1,772,993.51	1,942,357.58	1,670,627.75	1,866,500.09	2,184,566.24	2,160,066.39						13,801,238.03
Sewerage Capital	36540-0000-5022.3	4,175,971.97	3,714,784.33	3,849,694.37	3,287,698.81	3,811,323.68	4,613,475.78	4,494,957.56						27,947,906.50
Occupational License Tax	10010-0000-5111	2,691,245.43	2,240,794.35	150,513.81	115,422.01	101,963.56	146,449.10	155,409.97						5,601,798.23
Device Licenses		26,634.75	32,827.54	65.45	0.00	1,042.95	(41.65)	677.02						61,206.15
Insurance Premium Tax	10010-0000-5112	349,961.15	885,629.57	66,334.28	341,032.81	340,122.42	9,681.78	9,759.70						2,002,721.71
Alcoholic Beverage Permits	10010-0000-5113	6,945.26	3,391.07	318.75	425.00	1,789.25	425.00	1,508.75						14,803.08
Chain Store Tax	10010-0000-5033	56,427.67	22,619.60	985.15	1,044.28	8,255.87	988.38	2,699.64						93,020.99
Auto Rental	See Auto Rental Spreadsheet	27,215.28	24,192.60	23,606.21	19,382.77	4,868.65	7,010.17	11,789.43						
Tobacco Permits	10010-0000-5139	420.75	191.25	(68.85)	85.21	248.62	159.37	31.87						1,068.22
EB Unincorporated City of Kenner	22030-0000-126-5034	80,685.15	86,123.24	54,621.28	25,102.07	35,319.62	48,957.85	41,651.54						373,460.75
WB Convention Center	22030-0000-127-5034	31,938.61	27,587.44	18,725.91	37,005.30	18,930.81	19,348.61	21,073.56						172,610.24
USS Cabot/Sports Facility 50% of Kenner	39370-0000-5034	91,111.84	99,255.48	60,787.95	23,188.13	37,823.63	53,725.11	46,775.24						
50% of East Bank	39370-0000-5034													418,688.69
EB Tourism	10010-0000-5034	73,734.02	77,358.42	50,510.17	24,044.04	33,650.15	45,779.68	38,235.74						520,529.01
WB Tourism (Permit Check)	10010-0000-5034	31,237.28	26,597.34	18,224.44	37,002.63	18,339.40	22,950.85	22,864.95						
TOTAL	00020-3635	16,796,688.04	15,342,942.39	13,190,522.08	11,568,248.19	12,968,599.81	14,975,328.58	14,737,641.97	0.00	0.00	0.00	0.00	0.00	99,451,885.95

Occupancy Check

61,090.89

66,730.53

51,989.55

61,046.57

65,734.61

103,965.76

104,971.30

101,965.76

103,965.76

101,965.76

103,965.76

101,965.76

103,965.76

101,965.76

103,965.76

101,965.76

103,965.76

ATTACHMENT G

EMAIL: MANDATORY CONTRACT ADMINISTRATION ONLINE COURSE

From: Peggy Barton <PBarton@jeffparish.net>
Sent: Friday, May 6, 2022 2:48 PM
To: Exec Staff <ExecStaff@jeffparish.net>; Directors <Directors@jeffparish.net>
Cc: Tara Hazelbaker <THazelbaker@jeffparish.net>; Toni Hurley <THurley@jeffparish.net>; Marc Dougherty <MDougherty@jeffparish.net>; Teri Black <TBlack@jeffparish.net>; mfinge504@gmail.com; Michele Morel <MMorel@jeffparish.net>; Nordette N. Adams <Nordette.Adams@jeffparish.net>
Subject: Mandatory Contract Administration On-line course

Good afternoon,

The Parish Attorney's Office in conjunction with Human Resource Management, Training Division, have created an on-line training course for Contract Administration. Every parish employee designated as a contract administrator, as identified on the Cover Sheet in C-track, is **required** to complete this training course. A certificate will be issued after the successful completion of the course. The certificate must be maintained in the employee's departmental personnel file.

Please forward this email to the designated contract administrator(s) for your department.

Here is the link for the Contract Administration course.

[Contract Administration for Jefferson Parish Government \(nicheacademy.com\)](https://nicheacademy.com/Contract-Administration-for-Jefferson-Parish-Government)

- If the learner fails the quiz (scores less than 70%), the system will not issue a certificate, but there's a note in the course that tells them to contact training.team@jeffparish.net to repeat the course. This is an accountability measure that signal *take this course and learn its content*.

Employee's designated as Contract Administrator's should complete this on-line course no later than Thursday, June 30th.

Regards,



Peggy O. Barton

Parish Attorney

[Jefferson Parish Government](https://www.jeffersonparish.gov)

1221 Elmwood Park Blvd., Ste. 701

Jefferson, LA 70123

O: (504)736-6300 | E: pbarton@jeffparish.net

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NOTE: Any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law.

ATTACHMENT 1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 26063 (September 16, 2020), Sec.2-162.2(a) and (d), the Director of Internal Audit "shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment."

Sec. 2-162.2. - Independence and objectivity; professional standards.

(a) The department function must be independent to retain objectivity, and the department's independence allows the director to make assessments impartially and without bias while avoiding conflicts of interest. In furtherance of the operation of an independent and objective department, the department shall use the following standards in the completion of all engagements and in the conduct of all activity:

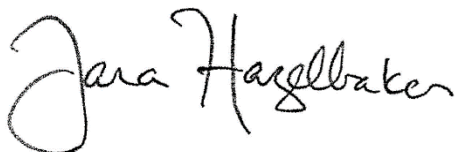
- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional and ethical standards issued by the American Institute of Certified Public Accountants.

(d) The director shall engage in internal audit activities and complete engagements in an independent manner, free of any organizational or personal impairment. The director shall attest in writing that all activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the council and copied to the parish president and the inspector general within seven (7) business days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 26063.

ATTESTATION:

Internal Audit Report #2022-006 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



**Jefferson
Parish**
State of Louisiana

ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

December 2, 2022

Via Electronic Mail

Tara Hazelbaker, Director
Internal Audit Department
Joseph S. Yenni Building
1221 Elmwood Park Blvd., Suite 306
Jefferson, LA 70123

RE: Internal Audit Report #2022-006
Tourism-Contract Compliance

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2022-006 Tourism-Contract Compliance ("Report"), received by the Administration on October 18, 2022.

The Report contains five (5) "Recommendations" each of which is addressed below.

Recommendation: 1. Internal Audit recommends that this contract be reviewed before renewal, specifically Sections 1.0, 3.2, and 11.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties.

Response: The Department of Citizens Affairs will coordinate with the Parish Attorney to review the Contract and make all revisions necessary to eliminate unclear and conflicting language.

Recommendation: 2A. Internal Audit recommends that contract services and deliverables be reviewed for the next contract period and tailored in collaboration with the Jefferson Convention and Visitors Bureau, Inc.

Response: The Department of Citizens Affairs will coordinate with the Parish Attorney and the Jefferson Convention and Visitors Bureau, Inc. to update and refine the deliverables for the subsequent contract period.

Recommendation: 2B. Internal Audit recommends that an annual business plan or "SMART" goals be added as a required monitoring tool to address tourism strategy changes from year to year.

Response: The Contract Administration Policy issued in January of 2021 defines the "SMART" goal setting method and the Training Division of Human Resource Management has created an on-line training module on the Parish intranet available to all Contract Monitors. The Contract Monitor will utilize this monitoring tool in accordance with Parish Policy.

Recommendation: 3. N/A

Recommendation: 4. Internal Audit recommends that this contract be reviewed before renewal, specifically Section 3.2 relative to 3.1 and 1.0. Any unclear or conflicting language should be replaced with terms that accurately depict the roles and responsibilities of all parties, along with any applicable legal requirements.

Response: The Department of Citizens Affairs will coordinate with the Parish Attorney to review the Contract and make all revisions necessary to eliminate unclear and conflicting language.

Recommendation: 5. N/A

Recommendation: 6. The Parish Attorney's Office should alter future contract language to specify that the Contract Administrator will receive narrative reports. The online platform can still be utilized for online report submission. The Department of Internal Audit will include any critical review of the reports as part of the annual risk-based audit plan.

Response: The Department of Citizens Affairs will coordinate with the Parish Attorney to review the Contract to ensure that the appropriate policies and procedures are utilized with respect to receipt and review of Reports and contract monitoring.

Recommendation: 7. N/A

Thank you for your assistance, and for providing us an opportunity to respond.

If you have any questions, please contact me at your earliest convenience.

Sincerely,



Cynthia Lee Sheng
Parish President

cc: Honorable Ricky Templet, Councilman at Large, Div. A
Honorable Scott Walker, Councilman at Large, Div. B
Honorable Marion Edwards, Councilman, Dist. 1
Honorable Deano Bonano, Councilman, Dist. 2
Honorable Byron Lee, Councilman, Dist. 3
Honorable Dominick Impastato, Councilman, Dist. 4
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5

JOSEPH S. YENNI BUILDING - 1221 ELMWOOD PARK BLVD - SUITE 1002 - JEFFERSON, LA 70123 - PO BOX 10242 JEFFERSON, LA 70181-0242
OFFICE 504.736.6400