

Internal Audit Report #2018-008

9-1-1 Communications District: Contracts #55-14087/15687

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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

OVERVIEW

BACKGROUND

The three-digit telephone number “9-1-1” has been designated as the “Universal Emergency Number,” for citizens throughout the United States to request emergency assistance. It is intended as a nationwide telephone number and gives the public fast and easy access to a Public Safety Answering Point (PASP).¹

The Jefferson Parish Communication District (the District) was created in August 1982 to establish the 9-1-1 primary emergency number for use within the Parish, and to provide for the infrastructure, personnel, and equipment to enable public safety agencies to operate efficiently and effectively in responding to emergencies. In August of 1987, to fund the District, the Parish passed an Ordinance which assessed a fee on each cellular subscriber registered in the Parish. The Jefferson Parish Council is the governing authority of the District which has operated under an Advisory Board since January 1995.

The Jefferson Parish Department of Telecommunications managed the District until January 2012 when the Parish passed a Resolution authorizing the Jefferson Parish Sheriff’s Office (JPSO) to operate the District. Since JPSO started managing the district, the Parish has received an average of approximately \$7.3 million annually from fees assessed to cellular subscribers. The Parish collects and remits such fees to JPSO to operate the District. (See Attachment A for a timeline of the District.)

OBJECTIVES

The objectives of this review were to:

- 1) Ensure compliance with Ordinance 19305 which established the 9-1-1 Advisory Board. (See Attachment B), and to
- 2) Ensure compliance with the following Cooperative Endeavor Agreements (CEA’s) between the District and the Sheriff of Jefferson Parish (JPSO). (See Attachments C and D.)

Effective Dates	Resolution #	Contract #
January 1, 2014 – June 30, 2016	122267	55-14087
July 1, 2016 – June 30, 2020	126726	55-15687

SCOPE

The CEA’s between the District and JPSO were retrieved, along with related Council Resolutions and Ordinances. Select financial data was obtained from the Parish’s AS/400 Financial Management System and Parish files such as disbursements to JPSO, and current and historical budgeted amounts.

District trial balances, general ledger detail, internally prepared financial statements, and audited financial statements for Fiscal Years 2017 and 2016 and other financial data was requested from JPSO. An organizational chart for the District, as well as, Advisory Board minutes were also obtained. This review focuses on the District’s Fiscal Years Ending June 30, 2017, and 2016; however, some data is translated to match the Parish’s Fiscal Years Ending December 31, 2017, 2016, and 2015. The review covers only the areas as indicated in the Objectives stated above.

¹ NENA: The 9-1-1 Association, 9-1-1 Origin & History (<https://www.nena.org/page/911overviewfacts>)

FINDING #1

CRITERIA

According to Division 29 (9-1-1 Service Providers Board), Section 2-870 (Duties of the chairman) of the Jefferson Parish Code of Ordinances:

- a) The parish's director of telecommunications shall act as the chairman of the advisory board and the director of telecommunications shall be responsible to keep the parish administration apprised of pertinent activities of the 9-1-1 center and shall insure that the parish council, administration and all members receive a copy of all meeting minutes.

FINDING

The Parish's Director of Telecommunications did not serve as the chairperson of the advisory board.

OBSERVATIONS

Jeb Tate was the Director of Telecommunications for Jefferson Parish from July 2013 through June 2017. In June of 2017, Mr. Tate assumed the position of Director of Electronic Information Systems (EIS). The Department of Telecommunications was simultaneously merged with EIS, and both areas were then under Mr. Tate's responsibility.

Minutes for all advisory board meetings were obtained for all meetings held in 2015, 2016, and 2017. Upon review of such minutes, Mr. Tate was not on the attendee roster of any of the meetings. According to Mr. Tate, he was not and never has been the chairperson of the advisory board.

Upon inquiry of Chad Breaux, Sr., the chairperson of the advisory board is currently the Commander, a JPSO employee, which is the position in charge of the operations of the 9-1-1 center. Mr. Breaux was promoted to Commander in August 2018 while Ronald Hoefeld was the Commander before that time. The person in charge of operations of the center should not also serve as the Chairperson of the Advisory Board as the dual role poses to be a conflict of interest.

SUGGESTION

The Code of Ordinances needs to be amended to reflect the appropriate department director, Electronic Information Systems, or another appropriate Parish employee, act as chairperson of the advisory board. Such person should serve as the chair and be responsible for advising the Parish Council and Administration of activities of the 9-1-1 center. The Commander of the 9-1-1 center should not be the chairperson of the advisory board to avoid any conflict of interest that serving a dual role (advisory and operational) may present.

RESPONSE FROM JP DEPARTMENT OF EIS

The finding is accurate, during my time as the EIS and Telecommunications' Director, I did not serve as the chair of the Advisory Board. The chair was filled by the JPSO 911 Director, Ronald Hoefeld. This was the practice in place prior to my hiring in August 2013.

I propose the advisory board members choose who shall serve as the chairperson of the Advisory Board by a majority vote. Advisory Board members may nominate any current member to serve as the chair.

The person with the most knowledge of daily operations and the administration of the Communication District should serve as the chairperson.

I recommend the minutes of each meeting be distributed to the Parish Administration and each Council member. The minutes shall also contain (as a minimum) monthly performance measures that are compared to national standards. Such performance measures shall include, at a minimum, number of calls for service received (emergency & non-emergency), number of texts received, time/speed calls/text are answered, and time to dispatch.

FINDING #2

CRITERIA

According to Division 29 (9-1-1 Service Providers Board), Section 2-868 (Board membership) of the Jefferson Parish Code of Ordinances:

- g) Board meetings shall be conducted monthly. Meetings shall be held in compliance with Louisiana statutory governing public meetings. Meetings may rotate from the west bank to the east bank at the pleasure of the board with advanced approval by the board. An alternative date for rescheduling of a canceled meeting, an emergency meeting or a special meeting may be called by the chairman when the situation warrants. Two-thirds (2/3) phone vote of members is needed to call an emergency or special meeting.

FINDING

Board meetings were not conducted monthly.

OBSERVATIONS

Minutes for advisory board meetings were obtained for all meetings held in 2015, 2016, and 2017. The Code of Ordinances states that "Board meetings shall be conducted monthly." Internal Audit found that four meetings were conducted in three years under review with a total collective meeting time of two hours and twenty-seven minutes.

Meeting Date	# Present	# Absent	Start Time	End Time	Duration
Sep 10, 2015	6	4	10:00 AM	10:30 AM	30 min
Feb 11, 2016	8	1	10:00 AM	10:42 AM	42 min
Dec 08, 2016	6	3	10:00 AM	10:25 AM	25 min
Jan 12, 2017	5	4	10:00 AM	10:50 AM	50 min
				TOTAL	2 hrs. 27 mins

According to the February 11, 2016, minutes, all meetings were scheduled to be held on the second Thursday of each month. This schedule was confirmed by the current commander, Chad Breau, Sr. According to Mr. Breau, monthly meetings were not held because there were not enough members to hold a meeting or to achieve a quorum. Additionally, when meetings did take place, neither the Parish Council nor Parish Administration was sent meeting minutes to apprise them of activities of the 9-1-1 center.

SUGGESTION

Board meetings should be conducted monthly per the Jefferson Parish Code of Ordinances. Meeting dates should be published on the Calendar of Events page on the Parish website. (www.jeffparish.net)

The Administration could consider reducing the frequency of the advisory board meetings, perhaps quarterly, in an attempt to garner more participation and increase the effectiveness of the meetings. Such a reduction would require an Ordinance change. Also, Internal Audit recommends the advisory board meeting minutes be distributed to both Parish Council and Administration so that they are apprised of activities of the 9-1-1 center.

RESPONSE FROM JP DEPARTMENT OF EIS

Based on the observations and suggestion of the Internal Auditor, I agree the meetings should be held less frequently; quarterly as suggested. This would require an ordinance change. As stated above (Finding #1), the minutes of each meeting should be distributed to the Council and Administration.

To note, the current code of ordinances provides a method to call an emergency meeting should the need arise. Additionally, the Parish and the Communication District should work together to post the public meeting notice as required by Louisiana State Statue and Parish Policy.

FINDING #3

CRITERIA

According to Section IV of the CEA effective from July 1, 2016, to June 30, 2020 – Collection of 911 Service Charge Fees, the Parish shall continue to collect the “911 service charge fees” on behalf of the “District.” Within thirty (30) days of receipt of the funds, the “Parish” shall transfer the fees to the “Sheriff” for the operation of the “Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center.”

FINDING

9-1-1 service charge fees were not consistently remitted within thirty days of receipt of the funds.

OBSERVATIONS

9-1-1 service charge fees are generally remitted to the Sherriff (JPSO) on a monthly basis, that is, approximately every thirty days, except for at the beginning of the Parish’s fiscal year. The following table illustrates when remittances were made from the Parish to JPSO during 2015, 2016 and 2017.

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Month	2015	2016	2017
January	none	none	none
February	none	none	none
March	x	x	none
April	x	x	x
May	x	x	x
June	x	x	x
July	x	x	x
August	x	x	x
September	x	x	x
October	x	x	x
November	x	x	x
December	x	x	x

Upon inquiry of the Department of Accounting, the fees were not remitted during the beginning of the fiscal year because December fees are received in January. Accounting does not pay fees in January and February since they are performing year-end adjustments to account for the fees in the correct period. Internal Audit also notes that fees were not remitted in March 2017 as well.

Internal Audit verified, on a sample basis, that amounts remitted to JPSO were recorded in the financial records of JPSO and thusly received. No exceptions were noted.

SUGGESTION

The Department of Accounting should comply with the terms of the current CEA and remit fees to JPSO within thirty days of receipt even during the beginning of the Parish's fiscal year. Remittances and year-end accounting adjustments can take place simultaneously or independent of each other.

RESPONSE FROM THE JP DEPARTMENT OF ACCOUNTING

The Accounting Department historically at year-end made remittance payments following receding of the appropriate payables and receivables which delayed the December and January remittances. The Accounting Department will make the remittances within 30 days of receipt as outlined in the CEA and make any necessary accrual adjusting entries after the fact.

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FINDING #4

CRITERIA

According to Article V (Communications District), Section 13-61 (Emergency telephone service charge) of the Jefferson Parish Code of Ordinances:

- a) Annual adjustments to this monthly charge beginning January 1, 2009 based on the percentage change in the Consumer Price Index. The annual adjustment will equal a U.S. City Average 12 month percentage change in the All Urban Consumers—All Items Index (CPI-U) as compiled by the Bureau of Labor Statistics, said service charge to be used for the purpose of acquiring, constructing, improving, providing, maintaining and operating an enhanced 911 emergency telephone system in the district.
- b) All the provisions of Act 447 of the 1995 Regular Session shall be followed in implementing, collecting and disbursing the service charge levied in subsection (a).

FINDING

Annual CPI adjustments were not made to the service charge since January 2011.

OBSERVATIONS

Internal Audit obtained remittance documentation for service charges collected from 2008 through 2018. CPI increases to the fee structure were made in 2009, 2010, and 2011 as specified in the Ordinance referenced above. For example, the monthly service charge fee for the year 2010 was \$1.24 for each wireless customer. The service charge fee was increased to \$1.26 in January 2011, and that rate has remained the same through the timing of this report.

The service charge fee not being adjusted coincides with the timing of the CEA with JPSO to manage the 9-1-1 center, which was January 5, 2012. The Department of Telecommunications believed that JPSO was instituting rate adjustments. JPSO thought that “the parish” was handling the rate adjustments. The Department of Accounting collects and accounts for the service charges but does not adjust rates or review remittances to verify that rate adjustments are occurring.

Service charge fees in the total amount of \$7,491,961 were collected in the calendar year 2011. Using this total annual amount collected as a basis of estimation, potential under assessed fees as a result of a lack of rate adjustments is \$4,071,366 from January 2012 through December 2017. This calculation assumes a static number of cellular subscribers since 2011, and that the 2011 annual revenue is correct.

Year	Fees Collected	CPI Increase	Fees Calculated	Under Assessed
2011	7,491,961	base	7,491,961	-
2012	7,333,139	3.2%	7,731,704	398,565
2013	7,237,073	2.1%	7,894,069	656,996
2014	7,273,017	1.5%	8,012,480	739,464
2015	7,346,557	1.6%	8,140,680	794,123
2016	7,230,711	0.1%	8,148,821	918,110
2017	7,690,647	1.3%	8,254,755	564,109
			Estimated	<u>4,071,366</u>

Under assessed fees for 2018 could not be calculated at this time due to timing differences of the annual period.

If CPI adjustments had been made on an annual basis as per the Ordinance, then the rate would be 12.4% higher in 2018. The CPI increase for 2018 that should be used to adjust the 2019 rate has not yet been released. Since the fee is collected from individual phone subscribers (consumers), it is not feasible to collect under assessed fees back in time.

9-1-1 Charge - Wireless Customer			
Year	Charged	Audited	
2011	\$ 1.26	\$ 1.26	
2012	1.26	1.30	
2013	1.26	1.33	
2014	1.26	1.35	
2015	1.26	1.37	
2016	1.26	1.37	
2017	1.26	1.39	
2018	1.26	1.42	
2018 rate divided by 2011 rate equals rate increase percentage over time			
2018 Rate	\$1.42		
2011 Rate	/ \$1.26		
	<u>12.4%</u>	higher	

A comprehensive list of rates as per the District audited financial statements are as follows.

911 Fees	
In accordance with LRS 33:9126, the Parish levies an emergency telephone service charge on the citizens of the Parish. These service charges are collected by the respective telephone service provider and remitted to the Parish either monthly or quarterly. The current rates are as follows:	
Type of Service	Rate
Wireline Business (Commercial Rate)	\$ 2.07
Wireline Residential	0.66
Wireless Customers	1.26
VOIP Customers	1.00

This financial statement note contained the same rates in the 2012, 2016, and 2017 audits which further corroborates that rates were not adjusted. Internal Audit believed it unnecessary to review District audit reports for 2013, 2014, and 2015.

After consulting with the Parish Attorney's Office, the Parish may or may not be authorized to increase rates, and rates may or may not be capped according to Louisiana Revised Statute 33:9109. (See Attachment J.) The Parish Attorney's office is researching the legislation as of the timing of this report, and a determination is pending.

SUGGESTION

Internal Audit recommends the Department consult with the Parish Attorney's Office to determine if it is appropriate and lawful to institute a one-time adjustment to increase rates to approximate what they should be had adjustments been made annually or to increase rates over time to amounts palatable to the consumer. After which time, if lawful, rates should be adjusted annually, and service providers should be notified of such rate changes. If rate adjustments are lawful, then an individual should be assigned the task of adjusting and informing service providers as specified via Ordinance. The Department of Accounting should be made aware of the rates in effect and monitor remittances to ensure current rates are being collected.

RESPONSE FROM JP DEPARTMENT OF EIS

As a result of this audit, the Jefferson Parish Office of the Parish Attorney was asked for an opinion regarding the Parish's legal ability to adjust fees collected from telecommunications providers. Given the complexity, and involvement of Federal, State and Parish laws, the opinion is outstanding.

The results of the opinion from the Parish Attorney's will drive the response to the Internal Auditor's observations and suggestions. However, since the Parish ultimately receives the payments from telecommunications providers, the Directors of Accounting and EIS/Telecommunications should be responsible for adjusting the rates and notifying telecommunications providers. It shall also be noted that notifying all telecommunication providers of said adjustments could be difficult because a comprehensive list of providers does not exist. We would only be able to notify those providers who already remit to the parish.

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FINDING #5

CRITERIA

According to Article V (Communications District), Section 13-61 (Emergency telephone service charge) of the Jefferson Parish Code of Ordinances:

- c) Service suppliers are requested and authorized to begin establishing the appropriate facilities in order to be able to collect said service charge. All service suppliers will be notified of any annual increases by the director of telecommunications or his designee.

FINDING

Revenue trends are inconsistent with patterns of total landline and cell phone subscriptions over time.

OBSERVATIONS

The Parish AS/400 Financial Management System contains 9-1-1 fee revenue beginning in 1996. Internal Audit obtained such data to compare increases in the revenue over time versus increases in the number of landline and mobile phone subscriptions. Landline and mobile phone subscriptions data was obtained from The World Bank Group and is for the United States as a whole. <https://datacatalog.worldbank.org>

The total number of landline and mobile phone subscriptions from 1996 to 2017 increased by 245%. Revenue collected for 9-1-1 operations increased by 213% over that same period. Revenue from 1996 to 2017 included CPI adjustments for the years 2009, 2010, and 2011. This means that the 213% revenue increase would be a reduced percentage if the CPI adjustments were removed.

Year	<u>Expectation</u> # of Landline and Mobile Subscriptions	<u>Actual</u> JP 9-1-1 Fee Revenue Collected
1996	210,488,992	\$3,603,962
2017	515,783,000	\$7,690,647
% Increase	245%	213%

Expected 245% Increase
Actual 213% Increase
\$1,139,060 uncollected?

In Finding #4, Internal Audit noted that CPI increases did not occur from 2012 through 2017 (and into 2018). Looking at those years, subscriptions increased by 116% whereas revenue collected increased by 105%.

Expected 116% Increase
Actual 105% Increase
\$815,794 uncollected?

Year	<u>Expectation</u> # of Landline and Mobile Subscriptions	<u>Actual</u> JP 9-1-1 Fee Revenue Collected
2012	443,433,000	\$7,333,139
2017	515,783,000	\$7,690,647
% Increase	116%	105%

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These revenue expectations are based on United States data since data specific to Louisiana or Jefferson Parish could not be located. The analysis indicates that revenue trends are inconsistent with subscription trends, that is, it would be logical for one to expect that more revenue would have been collected than actually had been collected. Calculations suggest that a range from \$815,794 to \$1,139,060 may not have been properly remitted and collected from the telephone providers over time. (See Attachments H and I for the full set of data.)

Internal Audit also attempted to compare a listing of local service providers from which Jefferson Parish would expect remittances to those providers who have remitted service charge fees. A listing could not be located.

SUGGESTION

Internal audit suggests that a third-party consultant be engaged to determine if service charge fees are being remitted from all service providers and that service providers are remitting correct amounts as mandated by Parish Ordinance.

RESPONSE FROM JP DEPARTMENT OF EIS

I agree that an audit of this magnitude would need to be performed by a third-party auditor. In 2014, JPSO tried to conduct an audit of this type, but they were challenged by providers because they were not the governing authority. Based on that conversation, we would have to work with the Council to start an audit of this scale.

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FINDING #6

CRITERIA

According to Section II of the CEA effective from July 1, 2016, to June 30, 2020 – Sheriff's Management Obligations,

Effective July 1, 2016, the "Sheriff" shall:

- 1) perform and carry out ALL of the "Districts" functions pursuant to RS 33:9121 et seq and Section 13-61 et seq of the Jefferson Parish Code of Ordinances as it relates to the operation of the "Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center;"
- 2) manage the funds derived from the "911 service charge fees" collected pursuant to R.S. 33:9126, R.S. 33:9109.1 and Jefferson Parish Ordinance Sec 13-61;
- 3) use the "911 service charge fees" to fund ALL of the "Districts" expenses, financial, contractual and legal obligations, including any obligations incurred as set forth in section VI herein;
- 4) provide for ALL repair, maintenance and technological enhancement of the services and equipment required to carry out the obligations and purposes of the "District;" and
- 5) provide for ALL planning and acquisition of services and equipment necessary to carry out the obligations and purposes of the "District."

FINDING

The CEA is not structured in a similar fashion as the Parish's standard CEA format and does not include periodic reporting requirements or requirements for acceptable budget amounts and wage caps.

OBSERVATIONS

The Statement of Revenues, Expenditures, and Changes in Fund Balances for the District's fiscal years ending June 30, 2017, and 2016, as audited by LaPorte CPA's & Business Advisors, state total expenditures and transfers out of \$7,764,441 and \$7,736,985, respectively. (See Attachment E for audited financial statement excerpts). For analysis purposes, Internal Audit has broken down total expenditures and transfers out as follows and has examined each category as part of this review.

CATEGORY	JUNE 30, 2017	JUNE 30, 2016
JPSO Wages	\$ 3,522,946	\$ 3,727,257
JP Governments/Entities	1,659,865	1,651,532
9-1-1 Telephone Services	1,012,766	772,970
Repairs/Capital Outlay	1,330,620	1,256,340
Other Expenditures	238,244	328,886
TOTAL	\$ 7,764,441	\$ 7,736,985

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JPSO Wages:

JPSO employees work at the 9-1-1 center, and the District reimburses JPSO for their wages. JPSO wages made up 45% and 48% of total expenditures for fiscal years 2017 and 2016, respectively, and are broken down as follows:

Description	June 30, 2017	June 30, 2016
9-1-1 JPSO Dispatch	\$ 2,832,699	\$ 3,075,555
9-1-1 EMS Dispatch	516,109	480,370
9-1-1 IT Salaries	174,138	171,332
JPSO Wages	\$ 3,522,946	\$ 3,727,257

According to Section 3 of the CEA effective from January 1, 2014, until June 30, 2016, Payment of Dispatching Fees, the "District" shall reimburse the "Sheriff" for providing Law Enforcement dispatching services on a monthly basis at the established rates included in Appendix 1. The reimbursement shall cover the Maximum Reimbursable Salary of each position and the associated fringe benefits at a rate not to exceed thirty-five (35) percent of the salary. This same maximum reimbursable salary structure is not included in the most current CEA which is effective from July 1, 2016, until June 30, 2020.

Internal Audit reviewed \$951,328, or 26.7% of the wage-related disbursements for 2017. All payments examined for positions listed in Exhibit A were at or below the maximum reimbursable salary.

Exhibit A	
Position	Maximum Reimbursable Salary
Call Taker	\$33,800
Dispatcher I	\$37,300
Dispatcher II	\$38,800
Assistant Watch Supervisor	\$42,300
Dispatch Supervisor	\$46,800
Water Commander	\$54,800

Internal Audit also reviewed the District's 2016 general ledger detail related to such wages and did not note any unusual items.

Information Technology (IT) Salaries for two positions which JPSO receives reimbursements and are not limited in amount. Such salaries have increased overtime, whereas, the maximum reimbursable salary for positions listed in Exhibit A has not. Internal Audit was unable to locate language in the CEA's under review that specifically authorized reimbursement of the two JPSO IT salaries.

Internal Audit also reviewed the District's organizational chart (see Attachment F) and calculated wages based upon the Maximum Reimbursable Salary as per the CEA. Total wages were calculated within a one percent variance of the amounts reflected in the general ledger for 2017 and within a four percent variance for 2016. Note that the Commander, Secretary, Evidence Clerk, QA/QC Manager, and Training Coordinator are not reimbursed by the District.

JP Governments/Entities:

Disbursements to other Jefferson Parish Governments include the following which is to be used to help operate 9-1-1 centers specific to each district or municipality:

Description	June 30, 2017	June 30, 2016
East Bank Consolidated Fire	\$ 1,247,223	\$ 1,247,223
City of Kenner	211,000	211,000
City of Gretna	47,580	47,580
Jeff. Parish IT Services	154,062	145,729
TOTAL JP GVTS/ENTITIES	\$ 1,659,865	\$ 1,651,532

An ordinance or other authoritative guidance could not be located specifying amounts disbursed to the East Bank Consolidated Fire, City of Kenner, and City of Gretna. These amounts did not fluctuate during the time of this review. There is no reporting requirement in place for the entities to illustrate that funds received are spent on 9-1-1 operations and thusly, fulfilling the intent of the CEA and 9-1-1 service charge fees.

Disbursements for Jefferson Parish Information Technology (IT) Services are authorized via Resolutions 121680 and 126237. The amount is related specifically to one individual, Ken Martin, and covers the complete cost of the employee including salary, benefits, standby time and overtime. The agreement expired on December 31, 2017, the employee retired on December 22, 2017, and is now working for JPSO specifically at the 9-1-1 Communications Center. Internal Audit noted that reimbursements from the District to the Parish ceased after the individual retired from the Parish.

9-1-1 Telephone Services:

9-1-1 Telephone Services expenditures were \$1,012,766, and \$772,970, for fiscal years 2017 and 2016, respectively. Such expenditures included costs for telephone lines, 9-1-1 routing, and location data management and managed IP network, public-safety answering point (PSAP) system infrastructure, circuits, interpretation services, and other items related to operating and maintaining technology for the 9-1-1 center.

Internal Audit examined 29% of telephone expenses for 2017 and did not note any items unrelated to 9-1-1 operations. Internal Audit also reviewed the District's 2016 general ledger detail and did not observe any unusual items.

Repairs and Capital Outlay:

Repairs and Capital Outlay expenditures were \$1,330,620, and \$1,256,340, for fiscal years 2017 and 2016, respectively. Such expenditures included preventative maintenance plans for HVAC systems, 9-1-1 information technology systems, software support, computer system upgrade, and computer equipment upgrades. Internal Audit examined 76.5% of repairs and capital outlay expenses for 2017 and did not note any items unrelated to 9-1-1 operations. Internal Audit also reviewed the District's 2016 general ledger detail and did not observe any unusual items.

Refer to Finding #7 for discussion regarding fixed asset purchases.

Other Expenditures:

Other expenditures were \$238,244, and \$328,886, for fiscal years 2017 and 2016, respectively. Such expenditures included costs for professional services, housekeeping, supplies, travel and training, and insurance premiums. Internal Audit examined 35% of other expenditures for 2017 and did not note any items unrelated to 9-1-1 operations. Internal Audit also reviewed the District's 2016 general ledger detail and did not observe any unusual items.

Summary:

The Parish receives approximately \$7.3 million each year for 9-1-1 service charge fees and remits amounts received to JPSO so that they can manage the 9-1-1 operations center as per the terms of the CEA. JPSO maintains funds received in one bank account, all of which is either insured or collateralized as required by state statutes.² Funds not used in a particular year are rolled into the Fund Balance while funds spent in excess of annual revenues are taken out of the Fund Balance.

The CEA in place does not contain standard reporting requirements for JPSO to report to the Parish in regards to the amounts and reasons for all expenditures of District funds. There are no reporting requirements specified for subrecipients of the fees. Additionally, annual budget information for 9-1-1 operations is not sent to the Parish for review and approval.

SUGGESTION

The CEA should be structured in a similar fashion as all other CEA's for the Parish with the inclusion of reporting requirements for both JPSO and the subrecipients. Internal audit also suggests that budgetary information is submitted to the Parish by JSPO and reviewed and approved annually.

RESPONSE FROM JP DEPARTMENT OF EIS

JPSO Wages

I agree the CEA should be updated again to include items that were on previous CEAs but not on the most recent version. This would include fringe benefit reimbursement caps.

The December 5, 2018, Council meeting, agenda item 186 addressed the reimbursement of the JPSO IT salaries and agenda item 187 addressed the reimbursement of the 9-1-1 Director, Chad Breau.

JP Governments/Entities

Disbursements to other Jefferson Parish Government agencies involved in the 9-1-1 process have been at a stagnant rate for years. To my knowledge, no one currently involved with the Communication District, Parish Administration, Parish Council, City of Kenner, or City of Gretna know how the disbursements were established or by what matrix.

I suggest the Parish Finance Department and EIS/Telecommunications work with JPSO and the Council to develop a matrix by which the disbursements are established and present the results to the Advisory Board and ultimately the Council for approval. Once the disbursement matrix is developed, CEAs should be established with each entity receiving funding from the District outlining the purpose and mutual

² Per Note C, Number 1 – Deposits with Financial Institutions and Investments, of the June 30, 2017, audited financial statements on which LaPorte CPA's and Business Advisors expressed an Unqualified or "Clean" opinion.

benefit. The results of a proposed Audit listed under finding five should provide guidance on developing a matrix by which agencies receive disbursements.

Repairs and Capital Outlay

Continue to present both the capital and operating budget to the Advisory Board. The budget should also include long-term goals and projects such as technology upgrades, facility enhancements, and staffing adjustments. I agree with the Internal Auditor that the budget should be submitted to the Parish Administration and Council for acknowledgment and approval. This can be added to the CEA.

FINDING #7

CRITERIA

According to Section XVI of the CEA effective from July 1, 2016, to June 30, 2020 – Equipment: “Sheriff” and “District” agree to complete a comprehensive equipment audit within 90 days of execution of this agreement. “Sheriff” and “District” will acknowledge therein the equipment for which the “Sheriff” will assume responsibility in carrying out the purposes of this agreement.

FINDING

Purchases made by JPSO on behalf of the District are not recorded as Fixed Assets on either the Parish’s or the District’s balance sheet.

OBSERVATIONS

According to Chad Breaux, Sr., current Commander of the District, it is JPSO’s belief “that the language in Section XVI-Equipment of the CEA is directly related to the original CEA and not relevant to the renewal dated March 2016, an audit was not performed with the renewal of the CEA. We believe it was an oversight leaving the statement, “Sheriff and District will acknowledge therein the equipment for which the Sheriff will assume responsibility in carrying out the purposes of this agreement” in the renewal. The “Sheriff” had already assumed the responsibility of all equipment.”

The District’s audited financial statements include a note that states the fixed assets are recorded in the Parish’s financial statements since the Parish is the governing authority and has title to them.

E. Capital Assets

Capital assets, which include property, plant equipment and infrastructure assets, are not reported on the balance sheet at the fund financial statement level. As such, no capital assets are presented in this report. It should also be noted that the capital assets of the 911 District are not reported within the financial statements of the Jefferson Parish Sheriff’s Office. Since the Parish is still the governing authority and has title to the assets, they are recorded on the books of the Parish of Jefferson.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Instead, they are recorded as expenditures when incurred.

Upon inquiry of the Department of Accounting, assets purchased by JPSO are not recorded in the Parish's financial statements. Internal Audit obtained a listing of fixed assets recorded in the Parish's AS/400 Financial Management System related to the District. A total of \$5,363,330 is recorded representing the original cost of the assets. Internal Audit examined ninety (90) percent (of the original cost) of the fixed asset records and found that only assets purchased before JPSO started managing the 9-1-1 center are recorded in the Parish's financial records. The earliest capitalization date was noted as May 26, 1984, while the latest capitalization date was January 12, 2012. (See Attachment G for a complete listing as provided by the Department of Accounting.)

JPSO reports asset disposals to the Parish, for assets purchased while the Parish was managing the District (pre-2012), but does not report asset information for assets purchased or disposed of after that time (post-2012). The latest date of communication from JPSO to the Parish in regards to pre-2012 asset disposals was February 2016, as provided by the Department of Accounting.

SUGGESTION

A determination needs to be made concerning the proper accounting of fixed asset purchases and disposals made during the time that JPSO has managed the District which is from January 2012 and forward. A reporting mechanism needs to be put in place so that the Parish consistently collects pertinent information regarding fixed assets.

RESPONSE FROM JP DEPARTMENT OF ACCOUNTING

GASB Statement 14 provides a component unit should be included in the reporting entity's financial statements using the blended method if the component unit's governing body is substantively the same as the governing body of the primary government. As the Parish Council is the governing body of the District, it would appear the District's fixed assets would be included in the Parish's financial statements as its blended component unit.

Based on discussions with the Jefferson Parish Sheriff Office, the Sheriff maintains a database of all fixed assets purchased by the Sheriff on behalf of the District since the Sheriff entered into the CEA. Beginning in January of 2019, the Accounting Department will annually request from the Sheriff a detail of fixed asset activity over the fiscal year ended on December 31st of the previous year. The detail will include any purchases and disposals made within that fiscal year. The Accounting Department will use this information to modify its own fixed asset inventory records and depreciation calculations to include the District's assets.

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SUMMARY

In summary, the review highlighted the need for the Cooperative Endeavor Agreement (CEA) in place to be appropriately monitored and structured similarly to standards as set forth by the Parish for all other CEA's. The Advisory Board needs to meet regularly and report to the Parish Council and Administration, revenues need to be charged, collected and remitted in accordance with Parish Ordinances, and reporting mechanisms need to be put in place to review budget to actual expenditures of the District.

Internal Audit recommends that the Department of Electronic Information Systems review and take appropriate actions as noted in Findings #1, 2, 4, 5 and 6. Additionally, the Department of Accounting should review and take appropriate actions as noted in Findings #3 and 7.

REPORT WRAP UP

Internal Audit obtained responses from all departments which are noted in the "Response From..." section of each Finding. A response from the Parish Administration can be found in Attachment #2, immediately following this report. Additionally, a response from the Jefferson Parish Sheriff's Office can be found in Attachment #3.

****END****



ATTACHMENT #1

AUDITOR INDEPENDENCE STATEMENT

According to Ordinance No. 25549 (April 4, 2018), Sec.2-162.2(a) and (d), the Director of Internal Audit “shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit 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 audits 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 audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit 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) 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. 25549.

ATTESTATION:

Internal Audit Report #2018-008 was conducted with independence and free from organizational or personal impairment.

TARA HAZELBAKER, CPA
DIRECTOR OF INTERNAL AUDIT

ATTACHMENT #2

RESPONSE* FROM PARISH ADMINISTRATION

The Administration agrees with all of Internal Audit's findings as well as the responses from EIS and Accounting. Further, it is suggested that in conjunction with working with the Council to properly procure and obtain services for a 3rd party audit relative to Finding #5 that the Louisiana Public Service Commissioner become involved. The Public Service Commissioner, as a regulatory agency, may be able to assist with the proper registry and tracking of mobile service providers in Jefferson Parish. We will work toward implementing the recommended changes to improve service and preserve fiscal responsibility relative to the district in the interest of public safety.

** Response received via email on December 17, 2018,
from Natalie Newton, Jefferson Parish Deputy Chief Operating Officer.*

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ATTACHMENT #3

RESPONSE FROM JPSO

JEFFERSON PARISH 911 COMMUNICATION DISTRICT

To: Tara Hazelbaker, Director of Internal Audit

From: Chad J. Breaux Sr, 9-1-1 Director

Date: December 17, 2018

Subject: Communication District Response to Jefferson Parish Internal Audit Report #2018-008

Finding 1 - The Parish's Director of Telecommunication did not serve as the chairperson of the advisory board.

Section 2-870 of the Jefferson Parish Code of Ordinances needs to be amended to designate the 9-1-1 Director as the Chairperson of the Advisory Board. The board was established to act in an advisory capacity to the Director of 9-1-1 on matters pertinent to the District. The chairman should be the Director of 9-1-1 as he is the manager of the District and the most knowledgeable of major issues the District is currently facing. I do not believe there is a conflict, the chairman does not have a vote in the board's decisions and, in accordance with the objectives of the board, views the decisions of the voting members as recommendations to maintain the working relationships between the District, service groups and the municipalities. Additionally, the Parish Administration has a representative assigned to the board and the meetings are open to the public. The diverse makeup of board members with representation by all participating agencies and the willingness of this group to work together prevents any potential conflict. The goal has always been, and will continue to be, to operate the Communication District in the most efficient manner possible to better serve the stakeholders and citizens of Jefferson Parish.

Pursuant to the Ordinance, beginning with the October 2018 Advisory Board meeting, I have implemented a plan to forward the Advisory Board meeting minutes to Councilwoman Cynthia Lee-Sheng, Councilman Chris Roberts, Mr. Keith Conley and Mr. Steve Caraway satisfying the requirement to assure the Parish Council and Administration are apprised of the activities of the 9-1-1 Center.

Finding 2 - Board meetings were not conducted monthly

I agree with the finding and the suggestion to amend section 2-868 of the Jefferson Parish Code of Ordinance to change the frequency of the meetings to quarterly. As previously stated, the forwarding of the meeting minutes has already been implemented. Additionally, future meetings will be held regardless of participation. In the past, when a quorum had not been established the meetings were cancelled. At a minimum, the meeting will be called to order, roll call will be taken and immediately adjourned if a quorum has not been established.

Finding 3 - 9-1-1 Service Charge Fees were not consistently remitted within thirty days of receipt of the funds.

No response from the Communication District.

Jefferson Parish 911 Communications District • 910 3rd Street Suite 3300 Gretna, LA 70053 • (504) 349 - 5673

JEFFERSON PARISH 911 COMMUNICATION DISTRICT

Finding 4 - Annual CPI adjustments were not made to the service charge since January 2011.

I agree with the finding and suggestion to adjust the rates, however, IAW with RS 33:9109 C(2) "Service Charge shall not exceed one dollar and twenty-five cents per wireless CMRS connection or the rate which the District levies or is authorized to levy on CMRS users on August 1, 2016, whichever is higher". As of August 1, 2016 the remittance for Wireless Subscribers in Jefferson Parish was \$1.26, I believe an increase is not possible at this time.

Pending the Parish Attorney's opinion, I recommend a 4 to 6% increase across the board over the next 2-3 years to make up the 12% difference had adjustments been implemented over the previous 7 years. Annual adjustments can go into effect after that.

Considering the Parish is the governing authority of the District, and the 9-1-1 service charges collected are Parish funds, it is my recommendation that the Parish continue to collect all 9-1-1 service charge fees in accordance with the existing CEA and the Parish be assigned the task of adjusting annually and making notifications of fee increases based on the percentage change in the CPI-U. This should be a collaborative effort with better communication between the Communications District and the Parish. It just makes sense to consolidate the responsibility of the adjustments and the collection of the fees to one office as suggested in the report.

Finding 5 - Revenue trends are inconsistent with patterns of total landlines and cell phone subscriptions over time.

I agree with the finding and suggestion to initiate external audit of providers. However, further discussions need to take place as to who should initiate the audit. An audit was initiated in 2014 by the JPSO but was challenged by the providers due to the Sheriff's office not be the governing authority of the District.

Finding 6 - The CEA is not structured in a similar fashion as the Parish's standard CEA format and does not include periodic reporting requirements or requirements for acceptable budget amounts and wage caps.

Currently reviewing fees collected within Jefferson Parish, call volume, calls for service and intergovernmental transfers to each agency to gain an understanding of the current reimbursements. The intent is to quantify the reimbursements and create CEA's with all agencies.

A CEA for the I.T. positions exists, Resolution 126974 adopted by the Council on April 20, 2016, which expires June 30, 2020, authorizes reimbursements for those positions. The CEA will be updated reflecting the current staff, it currently lists Garabedian and Breaux. At the time of this writing, an updated resolution specific to the District's I.T. Staff is on the Parish Council's Agenda for the December 5, 2018 meeting.

The District will submit a budget proposal annually, at the start of the fiscal year, to the Parish Administration and Council.

JEFFERSON PARISH 911 COMMUNICATION DISTRICT

Finding 7 - Purchases made by the JPSO on behalf of the District are not recorded as Fixed Assets on either the Parish's or the District's balance sheet.

I agree with the finding. Capital expenditures and fixed assets are currently tagged by the JPSO, included in a fixed database and assigned to the District as a separate company. Through the tagging process, a description of the equipment, location of the equipment, serial number and model number is captured. It is the opinion of the Sheriff's Office CFO that the assets belong to the Parish and cannot go on the Sheriff's office books or reported in financial statements. The Parish is aware of all major purchases made by the District as each is presented by resolution to the Council for approval. The Sheriff's office will provide whatever is needed to "catch up" the Parish Accounting Office on current assets.

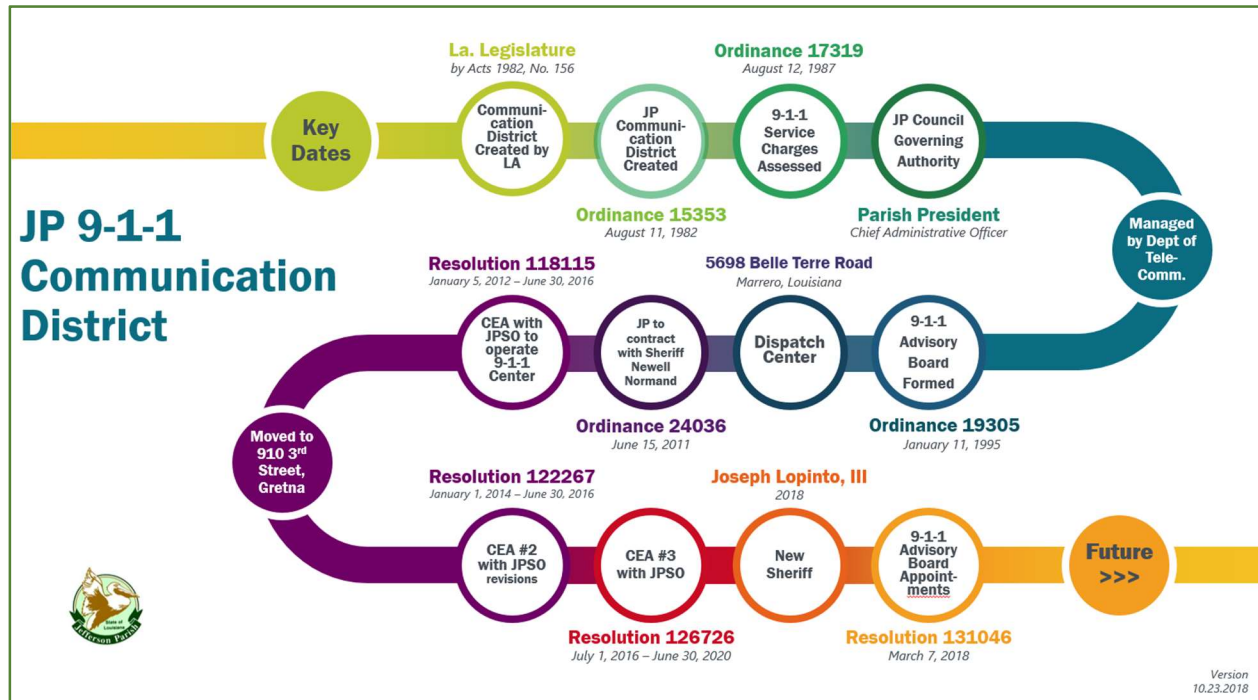
Respectfully submitted,



Chad J. Breaux Sr.

ATTACHMENT A

JP 9-1-1 COMMUNICATION DISTRICT TIMELINE



ATTACHMENT B

9-1-1 ADVISORY BOARD

DIVISION 29. - 9-1-1 SERVICE PROVIDERS BOARD⁽⁷⁹⁾

Footnotes:

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Editor's note— Ord. No. 15999, adopted Apr. 11, 1984, did not specifically amend this Code; hence inclusion of §§ 1—3 as Ch. Art. VI, Div. 29, §§ 2-875.1—2-875.3, was at the discretion of the editor. Subsequently, Ord. No. 19305, Arts. 1—9, adopted January 11, 1995, has been included herein as superseding Div. 29, §§ 2-867—2-875, at the discretion of the editor. See also the Code Comparative Table.

Cross reference— Office of telecommunications, § 2-214; E-911 building, § 8-161; communications district, § 13-61 et seq.

Sec. 2-867. - Title.

This organization shall be known as the Jefferson Parish Communications District 9-1-1 Advisory Board. (Note: Informally known as 9-1-1 Advisory Board.)

(Ord. No. 19305, Art. 1, § 1, 1-11-95)

Sec. 2-868. - Board membership.

- (a) The board shall be composed of two (2) members representing the Jefferson Parish Sheriff's Office, two (2) members representing the Jefferson Parish Fire Companies, two (2) members representing emergency medical services, one (1) member representing 9-1-1 users in each municipality having a population of fifteen thousand (15,000) or more, and one (1) member representing the parish president.
- (b) Members from service groups (law, fire and EMS) are to be selected by a method chosen by their respective service group/agency. Members selection method shall be sanctioned by the Jefferson Parish Council, the governing authority of the 9-1-1 communications district.
- (c) Member from the administration shall be selected and approved by the parish president.
- (d) Member from each municipality shall be selected and approved by the governing authority of the respective municipality.
- (e) All members shall be ratified by the Jefferson Parish Council. Members shall serve for a period of two (2) years. Upon expiration of each term, members shall be permitted to serve until such time as a new member is ratified by the parish council. Members may serve consecutive terms, but, must be re-submitted to the parish council and ratified.
- (f) Any member group can withdraw its representative and submit a replacement who will serve the remaining term of the replaced representative with proper notice to and ratification by the parish council.
- (g) Board meetings shall be conducted monthly. Meetings shall be held in compliance with Louisiana statutory governing public meetings. Meetings may rotate from the west bank to the east bank at the pleasure of the board with advanced approval by the board. An alternative date for rescheduling of a canceled meeting, an emergency meeting or a special meeting may be called by the chairman when situation warrants. Two-thirds (2/3) phone vote of members is needed to call an emergency or special meeting.

(Ord. No. 19305, Art. 2, §§ 1—7, 1-11-95; Ord. No. 24053, § I, 7-27-11)

Sec. 2-869. - Objectives of the board.

[The objects of the board are:]

- (1) [To] act in an advisory capacity in recommending to the director of the telecommunications a standard operating procedure for the 9-1-1 center's operation relative to house rules, call taking procedures, and other matters they feel may be pertinent to operate the communications system in a harmonious and efficient manner.
- (2) To provide a base for input by respective participants with regards to recommendations, processing of complaints, and/or suggestions that may be received from the service groups, participating members, the governing authorities of the various municipalities, and the citizens of Jefferson Parish, as well as, address 9-1-1 community based issues.
- (3) [To] recommend methods that may create a better working relationships at all levels of operation between all organizations involved with and at the 9-1-1 communications center and/or district as a whole.
- (4) To respond to the requests of the communications district in the analysis or evaluation of 9-1-1 related issues.

(Ord. No. 19305, Art. 3, §§ 1—4, 1-11-95)

Sec. 2-870. - Duties of the chairman.

- (a) The parish's director of telecommunications shall act as the chairman of the advisory board and as the director of telecommunications be responsible to keep the parish administration apprised of pertinent activities of the 9-1-1 center and shall insure that the parish council, administration and all members receive a copy of all meeting minutes.
- (b) It shall be the duty of the chairman to call and chair all regular meetings and any other meetings requested by the board.
- (c) The chairman shall not have a vote in the board's decision. In the event the chairman is absent, the convening quorum of the board by a two-thirds (2/3) majority will call meeting to order and select a vice-chairman to conduct the order of business. The vice-chairman, selected by members shall have the right to vote.
- (d) The chairman will provide operations and budget report semi-annually to the board to include the operating status of budget and actual expenses both in operating and capital.
- (e) The chairman shall inform the board of major issues facing the communications district.

(Ord. No. 19305, Art. 4, §§ 1—5, 1-11-95)

Sec. 2-871. - Amendments.

- (a) Amendments to the by-laws shall be presented in writing and may be submitted by any member.
- (b) Proposed amendments or changes to the by-laws must be placed on the meeting agenda at least one (1) meeting prior to the vote on the matter with the vote to be taken at the next regular scheduled meeting.
- (c) Amendments will be adopted by majority vote of the voting members present at the regular meeting provided that all stipulations with regards to subject matter regarding service groups has been complied with (section 2-872).

(Ord. No. 19305, Art. 5, §§ 1—3, 1-11-95)

Sec. 2-872. - Participating representation.

Amendments, motions, and other matters that may affect each of the major service providers (EMS, law and fire) must be provided to the chairman at least two (2) weeks prior to the regular meeting date in order that they be placed on the forthcoming meeting agenda. A copy of the proposed agenda will be submitted not less than twenty-four (24) hours prior to the regular meeting date. At least one (1) member from each service group should be present for any matters pertaining to the three (3) major agencies prior to any vote.

(Ord. No. 19305, Art. 6, § 1, 1-11-95)

Sec. 2-873. - Rules of order.

- (a) Meetings will be conducted according to Roberts Rules of Order. Only one (1) member shall be entitled to the floor at one (1) period of time. Any member desiring the privilege of the floor shall raise their hand and address the chair. No member shall be allowed to speak until properly recognized by the chair.
- (b) No question may come before the board unless properly moved and seconded, then declared open to discussion by the chair.
- (c) Any member may call for the "yeas" and/or "nays" on the question.
- (d) Any question, unless otherwise stated in the by-laws, shall be settled by two-thirds (2/3) vote of members voting.
- (e) No non-member shall speak more than five (5) minutes on any subject at one (1) time, or more than twice on the same subject without permission from the chair.
- (f) When a point of order is raised by any member, the person having the floor takes their seat until a decision is rendered by the chair. If necessary, they may resume.
- (g) If there is a motion on the floor, it must be properly disposed of before another motion can be entertained. No motion shall be subject to more than two (2) amendments.
- (h) After closed discussion, a subject matter shall not be later discussed at the same meeting without prior understanding that this topic will be entertained again.
- (i) A roll call vote may be requested by the member presenting the motion at any time the member requests.

(Ord. No. 19305, Art. 7, §§ 1—9, 1-11-95)

Sec. 2-874. - Voting procedure.

- (a) In order to conduct official business a quorum consisting of two-thirds (2/3) of the members must be present.
- (b) For a motion to pass it requires concurrence of two-thirds (2/3) of those members voting.

(Ord. No. 19305, Art. 8, §§ 1, 2, 1-11-95)

Sec. 2-875. - Order of business.

[The order of business shall be:]

- (1) Call to order: Chairman of the board;
- (2) Roll call;
- (3) Reading of previous minutes;
- (4) Report of the member service groups, administration, municipalities;
- (5) Chairman's report;
- (6) Reading of correspondence;
- (7) Unfinished business;
- (8) New business;
- (9) Comments from public sector;
- (10) Good of the order;
- (11) Adjournment.

(Ord. No. 19305, Art. 9, §§ 1—11, 1-11-95)

Secs. 2-875.1—2-875.3. - Reserved.

ATTACHMENT C

CEA BETWEEN DISTRICT AND SHERIFF – JAN 1, 2014 TO JUN 30, 2016 CONTRACT #55-14087

**COOPERATIVE ENDEAVOR AGREEMENT
BETWEEN
JEFFERSON PARISH 911 COMMUNICATION DISTRICT
AND
NEWELL NORMAND, IN HIS CAPACITY
AS SHERIFF OF JEFFERSON PARISH
AND**

This Cooperative Endeavor Agreement ("Agreement") is made and entered into by and between the Jefferson Parish 911 Communication District, hereinafter called "*District*," by act of its Governing Authority, the Jefferson Parish Council, represented by Christopher L. Roberts, Council Chairman, and Newell Normand, in his capacity as Sheriff of Jefferson Parish, hereinafter called "*Sheriff*," represented by Newell Normand, Sheriff.

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

WHEREAS, the Louisiana Legislature by Acts 1982, No. 156 created the Jefferson Parish 911 Communication District; and

WHEREAS, the Jefferson Parish Council adopted Ordinance No. 15353 on August 11, 1982 creating the Jefferson Parish 911 Communication District; and

WHEREAS, the Louisiana Legislature by Acts 1995, No. 447 enacted, in Title 33, Chapter 31, of Part 2, "Jefferson Parish 911 Communication District," which codified Acts 1982, No. 156 which is now R.S. 33:9121 *et seq.*; and

WHEREAS, R.S. 33:9121 states that "the purposes of this Part are to establish the number 911 as the primary emergency telephone number for use in Jefferson Parish and to provide for other communication enhancements including interoperable radio communication networks and computer aided dispatching equipment capabilities which will enable public safety agencies to decrease response time and improve effectiveness"; and

WHEREAS, On December 15, 2011, the Jefferson Parish Council through Resolution No. 118115 authorized the execution of a Cooperative Endeavor Agreement between the Parish of Jefferson and Newell Normand in his capacity as Sheriff of Jefferson Parish for the operation and maintenance of the Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center; and

WHEREAS, R.S. 33:9124 states "the district may enter into such contracts as it considers necessary or desirable to fund fire, law enforcement and EMS dispatching services for the geographical areas of Jefferson Parish;" and

WHEREAS, The "*District*" desires the "*Sheriff*" to perform Law Enforcement dispatching services and the "*Sheriff*" agrees to perform said services; and

WHEREAS, the "*District*" will reimburse the "*Sheriff*" its costs for the performance of the Law Enforcement dispatching services pursuant to R.S. 33:9124; and

NOW, THEREFORE, in consideration of the mutual promises, covenants and agreements contained herein, and other good and valuable consideration, which are hereby acknowledged, the parties, intending to be legally bound, agree as follows:

SECTION 1 – "SHERIFF'S" OBLIGATIONS

"*Sheriff*" agrees to perform the Law Enforcement dispatching services from the Jefferson Parish 911 Communication Center. Said dispatching shall include dispatching for the Jefferson Parish Sheriff's Office, Harahan Police Department, and Westwego Police Department.

SECTION 2 – "DISTRICT'S" OBLIGATIONS

1. Provide a location for Law Enforcement dispatching within the E-911 Communication Center located at 910 3rd Street, Gretna, Louisiana 70053.
2. Provide the necessary and adequate dispatching consoles.
3. Provide the services of computer aided dispatching (CAD), utilizing computer equipment furnished by the E-911 Communication Center.
4. Provide for the legal taping and storage of phone and radio conversations resulting from routine ambulance dispatching operations.
5. Provide a medium to generate computer reports based upon the current capabilities of the CAD system in the E-911 Communication Center.
6. Provide equipment and supplies needed to interface the Law Enforcement dispatching operational requirements of "*Sheriff*" with the E-911 Communication Center.
7. Provide complaint operators who will obtain information and enter the request complaint into the CAD system.
8. Acknowledges that accountability and day to day supervision of the Law Enforcement dispatchers rests with "*Sheriff*."

SECTION 3 – PAYMENT OF DISPATCHING FEES

The "District" shall reimburse the "Sheriff" for providing Law Enforcement dispatching services on a monthly basis at the established rates included in Appendix I. The reimbursement shall cover the Maximum Reimbursable Salary of each position and the associated fringe benefits at a rate not to exceed thirty five (35) percent of the salary.

SECTION 4 – INSURANCE, LIABILITY AND INDEMNITY

Each party shall maintain such insurance (or a policy of self-insurance) as it deems necessary and appropriate for these purposes, which may be accomplished through their respective self-insured retention programs. Each party (an "Indemnitor") shall protect, indemnify, defend and hold harmless the other parties, including its affiliates, officers, trustees, directors, employees, agents, volunteers, representatives and successors in interest, and each of them (each, an "Indemnitee"), from and against any and all claims, demands, losses, suits, actions, fines, penalties, costs, expenses, obligations, damages, reasonable attorneys' fees and other liabilities (however described), accrued or not yet accrued, (collectively, "Damages") that an Indemnitee shall incur or suffer as a result of: (a) the services performed by the Indemnitor; (b) any substantive breach of the covenants or agreements made by or to be performed by the Indemnitor in connection with this Agreement; or (c) the negligent or intentional wrongful acts or omissions of the Indemnitor or its employees, and agents that are within the scope of employment, or agency, during the Term of this Agreement; provided, however, that an Indemnitor shall not be obligated under this Agreement to defend, indemnify or hold harmless any Indemnitee from any Damages to the extent such results from an Indemnitee's own acts, misconduct or omissions; and provided further that Indemnitor's obligations hereunder shall be only to the extent as permitted under applicable state law. An Indemnitee shall promptly notify the Indemnitor of the existence of any claim, demand, suit or other matter to which its indemnification obligations would apply and shall give the Indemnitor a reasonable opportunity to defend the same at its expense and with counsel reasonably acceptable to the Indemnitor; provided that the Indemnitee at all times shall have the right to fully participate in the defense at its expense. Notwithstanding anything to the contrary in this Agreement, if a third party sues all parties or two of them, no one party shall agree to settle the claim without the other party(ies)'s written consent and vice versa, provided that such consent shall not be unreasonably withheld, conditioned or delayed.

Except the "District" shall indemnify and hold the "Sheriff," "WJMC," and "EJGH" harmless from any and all losses, claims, damages, suits or other actions for any acts or omissions or other liability whatsoever, arising out of any errors, interruptions, defects, failures or malfunctions of any and all terminal equipment, data processing systems, CAD systems and any other equipment owned by the "District" except so far as such errors interruptions, defects, failures or malfunctions arise out of abuse or misuse of said equipment by the "Sheriff," "WJMC," and "EJGH."

SECTION 5 – COST AND COLLECTION RECORDS

The "District" shall be entitled to audit the books, documents, papers and records of "Sheriff" and any subcontractors which are related to this Agreement. "Sheriff" and its subcontractors shall maintain all books, documents, papers, accounting records, audio tapes and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during this Agreement period and for three (3) years from date of final payment under this Agreement, for inspection by the "District" and the Legislative Auditor and copies thereof shall be furnished if requested, unless "District" notifies "Sheriff" at least thirty (30) days prior to the disposal date that there is a special need to retain a particular record or group of records for a longer period of time.

SECTION 6 – INDEPENDENT CONTRACTOR

"Sheriff" hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that "Sheriff" is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between "District," and "Sheriff."

The parties hereto acknowledge and agree that the "Sheriff" shall:

1. Withhold federal or state income taxes.
2. Withhold federal social security tax (FICA).
3. Pay federal or state unemployment taxes for the coverage.
4. Pay workman's compensation insurance premiums for coverage.

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

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

SECTION 7 – DURATION

This Agreement will commence on January 1, 2014 and will remain in effect until June 30, 2016 unless terminated prior to the expiration of the term pursuant to the provisions of this Agreement.

SECTION 8 – NOTICE

All notices and correspondence required to be sent shall be addressed as follows:

"District"

Christopher L. Roberts
Council Chairman
200 Derbigny Street, 6th Floor
Gretna, LA 70053

"Sheriff":

Sheriff Newell Normand
Jefferson Parish Sheriff's Office
1233 Westbank Expressway
Building B, 5th Floor
Harvey, LA 70058

SECTION 9 – TERMINATION

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 the "District" through its "Governing Authority" as a consequence of the failure of the "Sheriff" to comply with the stipulations and conditions hereof;
- c) By "Sheriff," or "District" through "Governing Authority" for convenience and with or without cause, at any time after the initial six (6) months of the Agreement, upon ninety (90) days prior written notice to the other parties; and
- d) By "Sheriff," or "District," in the event the "District's" "Governing Authority" fails to appropriate the "911 service fees" to fund this Agreement.

SECTION 10 – ASSIGNMENT AND SUBCONTRACTS

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 the "Sheriff" as to the services to be performed hereunder without prior approval of the "District," acting through the "Governing Authority."

SECTION 11 – GOVERNING LAW, VENUE AND TRIAL WAIVERS

This Agreement shall be governed by the laws of the State of Louisiana. All disputes, controversies, claims, questions, or disagreements arising out of or relating to this Agreement, shall be litigated in the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana. The parties, by the execution of this Agreement, expressly consent to the jurisdiction of said court, to venue therein and to the service of process in any such action or proceedings, as required by applicable law.

TO THE EXTENT ALLOWED BY LAW, THE PARTIES HEREBY KNOWINGLY, VOLUNTARILY AND INTENTIONALLY WAIVE THE RIGHT ANY OF THEM MAY HAVE TO A TRIAL BY JURY WITH RESPECT TO ANY AND ALL ISSUES PRESENTED IN ANY ACTION, PROCEEDING, CLAIM OR COUNTERCLAIM BROUGHT BY ANY OF THE PARTIES HERETO AGAINST ANY OTHER PARTY OR ITS SUCCESSORS WITH RESPECT TO ANY MATTER ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, AND/OR ANY CLAIM FOR INJURY OR DAMAGE, OR ANY EMERGENCY OR STATUTORY REMEDY. THIS WAIVER BY THE PARTIES HERETO OF ANY RIGHT ANY OF THEM HAVE TO A TRIAL BY JURY HAS BEEN NEGOTIATED AND IS AN ESSENTIAL ASPECT OF THEIR BARGAIN.

SECTION 12 – SEVERABILITY

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

SECTION 13 – ENTIRE AGREEMENT

This Agreement constitutes the entire agreement between the "District" and "Sheriff" and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by the "District" acting through the "Governing Authority" and the "Sheriff."

SECTION 14 – NON-EXCLUSIVE ARRANGEMENT

This is a non-exclusive agreement with the "Sheriff" to provide public service. No revenue will be generated from the performance of these services other than the "911 service fees" referenced herein.

WITNESSES:

JEFFERSON PARISH COMMUNICATION
DISTRICT

Norma Liner

BY: 

CHRISTOPHER L. ROBERTS
COUNCIL CHAIRMAN

Elton M. Lagasse

Norma Liner

Print Name

DATE: 2/4/14

Gail Lenormand

GAIL LENORMAND

Print Name

WITNESSES:

JEFFERSON PARISH SHERIFF'S
OFFICE

Toma Kass

BY: 

NEWELL NORMAND
SHERIFF

Toma Kass

Print Name

DATE: 1/27/14

Tracy F. Eddy

Tracy F. Eddy

Print Name

APPENDIX I – SCHEDULE OF MAXIMUM REIMBURSABLE SALARY

<u>Position</u>	<u>Maximum Reimbursable Salary</u>
Call Taker	\$33,800.00
Dispatcher I	\$37,300.00
Dispatcher II	\$38,800.00
Assistant Watch Supervisor	\$42,300.00
Dispatch Supervisor	\$46,800.00
Watch Commander	\$54,800.00

JEFFERSON PARISH 911 COMMUNICATIONS DISTRICT

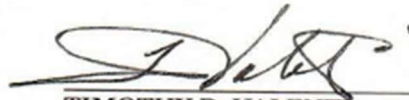
CERTIFICATION

I certify that the proposed contract described below has been reviewed by me and it is my legal opinion that the proposed contract complies with all current legal requirements for such contract under federal, state and parish law. I further certify that the 911 Communications District has the funds available for this contract.

Contract Description: A resolution authorizing the execution of a Cooperative Endeavor Agreement between the Jefferson Parish 911 Communication District and Newell Normand, in his capacity as Sheriff of Jefferson Parish to dispatch Law Enforcement dispatch services from the Jefferson Parish 911 Communication Center.

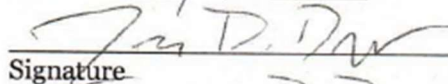
Parish Council Approval:

Resolution No. 122267, adopted January 15, 2014.



TIMOTHY D. VALENTI
Attorney, Jefferson Parish Communications District

Sworn to and subscribed before me,
Notary Public on the 30th day of
January, 2014.


Signature

Jeremy D. Royer
Printed Name

LA Bar No. 28346
Notary or Bar Roll Number

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

RESOLUTION NO. 122267

A resolution authorizing the execution of a Cooperative Endeavor Agreement between the Jefferson Parish 911 Communication District and Newell Normand, in his capacity as Sheriff of Jefferson Parish, allowing Newell Normand, in his capacity as Sheriff of Jefferson Parish to dispatch Law Enforcement dispatch services from the Jefferson Parish 911 Communication Center.

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

WHEREAS, the Louisiana Legislature by Acts 1982, No. 156 created the Jefferson Parish Communication District for the purpose of establishing a local emergency telephone service; and

WHEREAS, the Jefferson Parish Council adopted Ordinance no. 15353 on August 11, 1982 creating the Jefferson Parish Communication District; and

WHEREAS, the Louisiana Legislature by Acts 1995, No. 447 enacted, in Title 33 Chapter 31, of Part 2, "Jefferson Parish Communication District," which codified Acts 1982, No. 156 which is now R.S. 33:9121 et seq.; and

WHEREAS, R.S. 33:9124(A) states that "the Jefferson Parish Communication District is hereby created with the territorial jurisdiction extending throughout the Parish of Jefferson." The parish governing authority shall be the governing authority of the district. When acting as the governing authority of the district, the Jefferson Parish Council shall have the same power and authority as when acting as the governing authority of the parish pursuant to the Jefferson Parish Charter; and

WHEREAS, R.S. 33:9124(D) states that "the governing authority may contract with another communication district, with any municipality within the parish, or with any other legal entity to perform all or part of the district's functions and duties."

WHEREAS, R.S. 33:9124(D) allows for Law Enforcement dispatchers to be paid from funds of the Jefferson Parish 911 Communication District.

NOW, THEREFORE, BE IT RESOLVED, by the Jefferson Parish Council of Jefferson Parish, Louisiana, acting as the governing authority of the Jefferson Parish 911 Communication District:

SECTION 1. The Jefferson Parish 911 Communication District is hereby authorized to enter into a Cooperative Endeavor Agreement with Newell Normand, in his capacity as Sheriff of Jefferson Parish, for the purposes of Law Enforcement dispatching services. The Jefferson Parish 911 Communication District shall pay the cost for said services.

SECTION 2. That the Chairman of the Jefferson Parish Council, or in his absence the Vice-Chairman, is authorized to sign any and all documents to enforce this resolution.

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

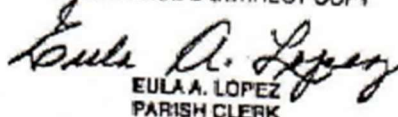
YEAS: 6

NAYS: None

ABSENT: (1) Roberts

This resolution was declared adopted on this the 15th day of January, 2014.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK

ATTACHMENT D

CEA BETWEEN DISTRICT AND SHERIFF – JUL 1, 2016 TO JUN 30, 2020 CONTRACT #55-15687

**COOPERATIVE ENDEAVOR AGREEMENT
BETWEEN
JEFFERSON PARISH COMMUNICATION DISTRICT
AND
NEWELL NORMAND IN HIS CAPACITY
AS SHERIFF OF JEFFERSON PARISH**

This Agreement is made and entered into on this 22nd day of MARCH, 2016 by and between the Jefferson Parish Communication District, hereinafter referred to as "District" by act of its Governing Authority, the Jefferson Parish Council, represented by Cynthia Lee Sheng Council Chairman, duly authorized to act pursuant to the provisions of Resolution Number 126726, adopted on the 16th day of MARCH, 2016, and Newell Normand, in his capacity as Sheriff of Jefferson Parish, hereinafter referred to as "Sheriff," represented by Newell Normand, Sheriff.

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

WHEREAS, the Louisiana Legislature by Acts 1982, No. 156 created the Jefferson Parish Communication District for the purpose of establishing a local emergency telephone service; and

WHEREAS, the Jefferson Parish Council adopted Ordinance No. 15353 on August 11, 1982 creating the Jefferson Parish Communication District; and

WHEREAS, the Louisiana Legislature by Acts 1995, No. 447 enacted, in Title 33, Chapter 31, of Part 2, "Jefferson Parish Communication District," which codified Acts 1982, No. 156 which is now R.S. 33:9121 et seq.; and

WHEREAS, R.S. 33:9121 states that "the purposes of this Part are to establish the number 911 as the primary emergency telephone number for use in Jefferson Parish and to provide for other communication enhancements including interoperable radio communication networks and computer aided dispatching equipment capabilities which will enable public safety agencies to decrease response time and improve effectiveness"; and

WHEREAS, R.S. 33:9124(A) states that "the Jefferson Parish Communication District is hereby created with territorial jurisdiction extending throughout the parish of Jefferson. The parish governing authority shall be the governing authority of the district. When acting as the governing authority of the district, the Jefferson Parish Council shall have the same power and authority as when acting as the governing authority of the parish pursuant to the Jefferson Parish Charter."; and

WHEREAS, R.S. 33:9124(C) provides that the Jefferson Parish President is the Chief Administrative Officer of the District and that the Jefferson Parish President, when acting as the Chief Administrative Officer of the District shall have the same power and authority as

when acting as the Parish President pursuant to the Jefferson Parish Charter.

WHEREAS, R.S. 33:9124(D) states that "the governing authority may contract with another communication district, with any municipality within the parish, or with any other legal entity to perform all or part of the district's functions and duties."; and

WHEREAS, the "*Governing Authority*" of the "*District*" pursuant to R.S. 33:9124(D), desires the "*Sheriff*" to perform and carry out the "*District's*" functions and duties as it relates to the operations of the "Jefferson Parish Enhanced 911 Computer- Aided Dispatch Center;" and

WHEREAS, on June 15, 2011 the Parish Council, acting as the "*Governing Authority*" of the "*District*," adopted Ordinance No. 24036 amending Sections 2-213 and 2-214 of the Jefferson Parish Code of Ordinances, relative to the duties of the Director of Fire and the Director of Telecommunications; requiring negotiation of a contract with "*Sheriff*" under which the Sheriff would assume the operation of and would direct the operations of the Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center and otherwise providing with respect thereto; and

NOW, THEREFORE, in consideration of the mutual promises, covenants and agreements contained herein, and other good and valuable consideration, and which are acknowledged, the parties, intending to be legally bound, agree as follows:

SECTION I- DEFINITIONS

As used in this agreement, the following words and terms shall have the following meaning, unless the context clearly indicates otherwise:

1. "*District*" means the Jefferson Parish Communication District as established by Acts 1982, No. 156 and Jefferson Parish Ordinance No. 15353 and codified by Acts 1995, No. 447.
2. "*Parish*" means the Parish of Jefferson in the State of Louisiana.
3. "The Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center" means the services and equipment utilized by the "*District*," and any parties with which the "*District*" contracts pursuant to 33:9124 (D), to carry out the purposes and obligations of the Jefferson Parish Communication District.
4. "911 Service Charge Fees" means the 911 service fees collected pursuant to R.S. 33:9126, R.S. 33:9109.1 and Jefferson Parish Ordinance Section 13-61.
5. "Emergency Operations and Communication Center" means the facility located at 910 3rd Street, Gretna, LA 70053, herein referred to as "*EOCC*."

6. "Equipment" means all furniture, fixtures, and other items necessary for carrying out the purposes of the Jefferson Parish Communication District.
7. "'Governing Authority' of the 'District'" means the Jefferson Parish Council, herein after referred to as "Governing Authority."
8. Chief Administrative Officer of the "District" means the Jefferson Parish President, hereinafter referred to as "Administrator."

SECTION II - SHERIFF'S MANAGEMENT OBLIGATIONS

Effective July 1, 2016, the "Sheriff" shall:

- (1) perform and carry out ALL of the "District's" functions pursuant to RS 33:9121 et seq and Section 13-61 et seq of the Jefferson Parish Code of Ordinances as it relates to the operation of the "Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center;"
- (2) manage the funds derived from the "911 service charge fees" collected pursuant to R.S. 33:9126, R.S. 33:9109.1 and Jefferson Parish Ordinance Sec 13-61;
- (3) use the "911 service charge fees" to fund ALL of the "District's" expenses, financial, contractual and legal obligations, including any obligations incurred as set forth in section VI herein;
- (4) provide for ALL repair, maintenance and technological enhancement of the services and equipment required to carry out the obligations and purposes of the "District;" and
- (5) provide for ALL planning and acquisition of services and equipment necessary to carry out the obligations and purposes of the "District."

SECTION III - LIMITATION OF AUTHORITY

The Jefferson Parish Council shall remain the "Governing Authority" of the "District" and the Parish President shall remain the "Administrator" of the "District" throughout the term of this agreement.

Except as otherwise expressly set forth herein, the "Sheriff" has no authority to act on behalf of the "Parish" or to bind the "District" or the "Jefferson Parish 911 Computer-Aided Dispatch Center" to any contract on any matter without prior notice to the "Administrator" and prior approval of the "District," acting through the "Governing Authority."

SECTION IV - COLLECTION OF 911 SERVICE CHARGE FEES

The "Parish" shall continue to collect the "911 service charge fees" on behalf of the "District." Within thirty (30) days of receipt of the funds, the "Parish" shall transfer the fees to the "Sheriff" for the operation of the "Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center." The "Sheriff" shall have the authority to conduct "income audits" pursuant to R.S. 33:9126 and Jefferson Parish Ordinance Section 13-61.

SECTION V - USE OF 911 SERVICE CHARGE FEES

Upon receipt of the "911 service charge fees" the "Sheriff" shall deposit the funds into a separate account specifically designated for the "Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center." Said funds will be utilized solely for the purposes prescribed by RS. 33:9121 et seq and Jefferson Parish Ordinance Section 13-61 et seq.

The "Sheriff" shall establish a Special Revenue Fund in its ledger entitled "911 Emergency Communication O & M Fund." All of the revenues and expenditures related to the operations, repair, maintenance, and acquisition, of services and equipment of the "Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center" along with any defense and indemnity of the "Sheriff" by the "District" required under Section VI herein shall be accounted for in this Special Revenue Fund, or in any other Fund or Funds, however designated, so as to account for revenues and expenditures and plan for future obligations of the "District."

SECTION VI - LIABILITY AND INDEMNITY

Each party shall maintain such insurance as it deems necessary and appropriate for these purposes, which may be accomplished through their respective self-insured retention programs.

Except in cases of gross negligence or willful misconduct by the "Sheriff," the "District" shall indemnify and hold the "Sheriff" harmless from any and all loss, damage, liability or expense on account of damage to property and/or personal injuries, including death which may arise from any act or omission on the part of the "Sheriff," relating to or arising out of the operation of the "Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center." Further, the "District" hereby agrees to indemnify the "Sheriff" for all reasonable expenses and attorneys' fees incurred by or imposed upon the "Sheriff" in connection therewith for any such loss, damage, injury or other casualty. The "District" further agrees to pay all reasonable expenses and attorneys' fees incurred by the "Sheriff" in establishing the right to indemnify pursuant to the provisions in this Section.

In cases involving gross negligence or willful misconduct by the "Sheriff," the "Sheriff" shall indemnify and hold the "District" harmless from any and all loss, damage, liability or expense on account of damage to property or personal injuries, including death, which may arise from any act or omission on the part of the "Sheriff" relating to or arising out of the operation of the "Jefferson Parish Enhanced 911 Computer-Aided Dispatch Center." Further, the "Sheriff" hereby agrees to indemnify the "District" for all reasonable expenses and attorneys' fees incurred by or imposed upon the "District" in connection therewith for any such loss, damage, injury or other casualty. The "Sheriff" further agrees to pay all reasonable expenses and attorneys' fees incurred by the "District" in establishing the right to indemnify pursuant to the provisions in this Section.

SECTION VII-COST AND COLLECTION RECORDS

The "Parish" shall be entitled to audit the books, documents, papers and records of "Sheriff" and any subcontractors which are related to this agreement. "Sheriff" 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 this agreement period and for three (3) years from date of final payment under this agreement, for inspection by the "Parish," the "District," the "Administrator" and the Legislative Auditor and copies thereof shall be furnished if requested.

SECTION VIII-INDEPENDENT CONTRACTOR

"Sheriff" hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this agreement. It is understood and agreed by the parties that "Sheriff" is entering into this agreement in the capacity of an independent contractor and that nothing contained in this agreement is intended to be construed as creating any other relationship between "Parish," "District" and "Sheriff."

The parties hereto acknowledge and agree that neither "Parish" nor "District" shall:

1. Withhold federal or state income taxes.
2. Withhold federal social security tax (FICA).
3. Pay federal or state unemployment taxes for the coverage for "Sheriff."
4. Pay workman's compensation insurance premiums for coverage for "Sheriff."

5. "Sheriff" 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.

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

SECTION IX – DURATION

This agreement will remain in effect until June 30, 2020 unless terminated prior to the expiration of the term pursuant to provisions of this agreement.

SECTION X – NOTICE

All notices and correspondence required to be sent shall be addressed as follows:

"District Governing Authority" Honorable Cynthia Lee Sheng
Council Chairman
Jefferson Parish Council
200 Derbigny Street
Gretna, LA 70053

"Administrator" Honorable Michael Yenni
Parish President
Parish of Jefferson
200 Derbigny Street, 6th Floor
Gretna, LA 70053

"Sheriff" Honorable Newell Normand
Sheriff
Jefferson Parish Sheriff's Office
1233 Westbank Expressway
Building B, 5th Floor
Harvey, LA 70058

SECTION XI – TERMINATION

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 the "District" through its "Governing Authority" as a consequence of the failure of the "Sheriff" to comply with the stipulations and conditions hereof;
- c) By "Sheriff" or "District" through "Governing Authority" for convenience and with or without cause, at any time after the initial six (6) months of the agreement, upon ninety (90) days prior written notice to the other party; and,
- d) By "Sheriff" or "District" in the event the "District's" "Governing Authority" fails to appropriate the "911 service fees" to fund this agreement.

SECTION XII – ASSIGNMENT AND SUBCONTRACTS

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 the "Sheriff" as to the services to be performed hereunder without prior notice to the "Administrator" and prior approval of the "District," acting through the "Governing Authority." The "Sheriff" shall not provide any services to the "District" through any subcontractors without prior notice to the "Administrator" and prior approval of the "District," acting through the "Governing Authority."

SECTION XII – JURISDICTION

The "Sheriff" does, by signing this agreement, yield to the jurisdiction of the Twenty-Fourth Judicial District Court and formally waive any pleas of lack of jurisdiction, in the event of suit under this agreement.

SECTION XIV - SEVERABILITY

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

SECTION XV - ENTIRE AGREEMENT

This agreement constitutes the entire agreement between the "District" and the "Sheriff" and supersedes all prior negotiations, representations or agreements, either written or oral. This agreement may be amended only by written instrument signed by both the "District" acting through the "Governing Authority" and the "Sheriff."

XVI - EQUIPMENT

"Sheriff" and "District" agree to complete a comprehensive equipment audit within 90 days of execution of this agreement. "Sheriff" and "District" will acknowledge therein the equipment for which the "Sheriff" will assume responsibility in carrying out the purposes of this agreement.

XVII - NON-EXCLUSIVE ARRANGEMENT

This is a non-exclusive agreement with the "Sheriff" to provide public service. No revenue will be generated from the performance of these services other than the "911 service fees" referenced herein.

XVIII-ACCESS

"Sheriff" shall have access to and control of the third floor of the "EOCC." The "Sheriff" shall grant the "Parish" reasonable access to the third floor of the "EOCC."

This agreement is executed in duplicate originals.

WITNESSES:

JEFFERSON PARISH COMMUNICATION
DISTRICT

Norma Lihner

BY: Cynthia Lee Sheng
CYNTHIA LEE SHENG
COUNCIL CHAIRMAN

Norma Lihner
Print Name

DATE: 3-22-2016

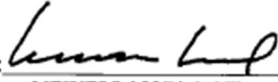
Gail LeNormand

GAIL LENORMAND
Print Name

WITNESSES:

NEWELL NORMAND, IN HIS CAPACITY
AS SHERIFF OF JEFFERSON PARISH

Tracy F. Eddy

BY: 

NEWELL NORMAND
SHERIFF

Tracy F. Eddy
Print Name

DATE: 3/21/16

Dawn C. Myers

Dawn C. Myers
Print Name

JEFFERSON PARISH 911 COMMUNICATIONS DISTRICT

CERTIFICATION

I certify that the proposed contract described below has been reviewed by me and it is my legal opinion that the proposed contract complies with all current legal requirements for such contract under federal, state and parish law. I further certify that the 911 Communication District has the funds available for this contract.

Contract Description: A resolution authorizing the execution of a Cooperative Endeavor Agreement between the Parish of Jefferson and Newell Normand in his capacity as Sheriff of Jefferson Parish for the continued operation and maintenance of the Jefferson Parish Enhanced 911 Computer Aided Dispatch Center.

Parish Council Approval:

Resolution No. 126726, adopted March 16, 2016.

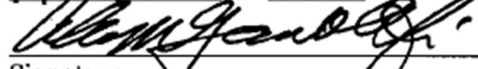


TIMOTHY D. VALENTI
Attorney, Jefferson Parish Communications District

Sworn to and subscribed before me,

Notary Public on the 21st day of

March, 2016.



Signature

Alan M. Gandolfi

Printed Name

LA Notary ID # 36727

Notary or Bar Roll Number

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

RESOLUTION NO. 126726

A resolution authorizing the execution of a Cooperative Endeavor Agreement between the Parish of Jefferson and Newell Normand in his capacity as Sheriff of Jefferson Parish for the continued operation and maintenance of the Jefferson Parish Enhanced 911 Computer Aided Dispatch Center.

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

WHEREAS, the Louisiana Legislature by Acts 1982, no. 156 created the Jefferson Parish Communication District for the purpose of establishing a local emergency telephone service; and

WHEREAS, the Jefferson Parish Council adopted Ordinance no. 15353 on August 11, 1982 creating the Jefferson Parish Communication District; and

WHEREAS, the Louisiana Legislature by Acts 1995, No. 447 enacted, in Title 33 Chapter 31, of Part 2, "Jefferson Parish Communication District," which codified Acts 1982, No. 156 which is now RS. 33:9121 et seq.; and

WHEREAS, RS. 33:9124(A) states that the Jefferson Parish Communication District is hereby created with the territorial jurisdiction extending throughout the Parish of Jefferson. The parish governing authority shall be the governing authority of the district. When acting as the governing authority of the district, the Jefferson Parish Council shall have the same power and authority as when acting as the governing authority of the parish pursuant to the Jefferson Parish Charter; and

WHEREAS, RS. 33:9124(D) states that "the governing authority may contract with another communication district, with any municipality within the parish, or with any other legal entity to perform all or part of the district's functions and duties."

WHEREAS, on June 15, 2011 the Jefferson Parish Council adopted Ordinance no. 24036 amending Sections 2-213 and 2-214 of the Jefferson Parish Code of Ordinances, relative to the duties of the Director of Fire and the Director of Telecommunications; requiring the negotiation of a contract with Sheriff for the operation of the Jefferson Parish Enhanced 911 Computer Aided Dispatch Center and otherwise providing with respect thereto.

WHEREAS, on December 15, 2011 the Jefferson Parish Council adopted Resolution no. 118115 authorizing the execution of a Cooperative Endeavor Agreement between the Parish of Jefferson and Newell Normand in his capacity as Sheriff of Jefferson Parish for the operation and maintenance of the Jefferson Parish Enhanced 911 Computer Aided Dispatch Center.

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

SECTION 1. That Jefferson Parish is hereby authorized to enter into a Cooperative Endeavor Agreement with Newell Normand in his capacity as Sheriff of Jefferson Parish for the purpose of operating and maintaining the Jefferson Parish Enhanced 911 Computer Aided Dispatch Center.

SECTION 2. That the Parish shall continue to collect the 911 Service Charge Fees and transfer the fees to the "Sheriff" for the operation and maintenance of the Enhanced 911 Computer-Aided Dispatch Center and shall provide no other consideration for the services provided for in this agreement.

SECTION 3. That the Council Chairman or in his absence the Vice-Chairman is hereby authorized to sign any and all documents necessary to execute the Cooperative Endeavor Agreement between the Parish and "Sheriff" for the operation and maintenance of the Jefferson Parish Enhanced 911 Computer Aided

Dispatch Center.

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


YEAS: 7

NAYS: None

ABSENT: None

The resolution was declared to be adopted on this the 16th day of March, 2016.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY


EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL

ATTACHMENT E

DISTRICT AUDITED FINANCIAL STATEMENT EXCERPTS

**JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA**

**911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017**

	<u>2017</u>	
REVENUES		
Taxes		
Property taxes	\$ -	
Sales taxes	-	
Intergovernmental	7,366,237	
Service charges, fees, and commissions	15,423	
Fines and forfeitures	-	
Interest	49,907	
Miscellaneous	-	
TOTAL REVENUES	<u>7,431,567</u>	
EXPENDITURES		
Current		
Public Safety		
Technical Services		
Salaries and benefits	-	
General operating expenditures	2,425,351	
Materials and supplies	57,698	
Travel	23,256	
Capital outlay	189,386	
Intergovernmental	1,505,804	
TOTAL EXPENDITURES	<u>4,201,495</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,230,072</u>	
OTHER FINANCING SOURCES (USES)		
Transfers in	-	
Transfers out	<u>(3,562,946)</u>	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,562,946)</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(332,874)</u>	
FUND BALANCE		
Beginning of year	5,846,598	
End of year	<u>\$ 5,513,724</u>	

4,201,495	+
3,562,946	-
7,764,441	=

The accompanying notes are an integral part of this statement.

JEFFERSON PARISH SHERIFF'S OFFICE
HARVEY, LOUISIANA

911 EMERGENCY COMMUNICATIONS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

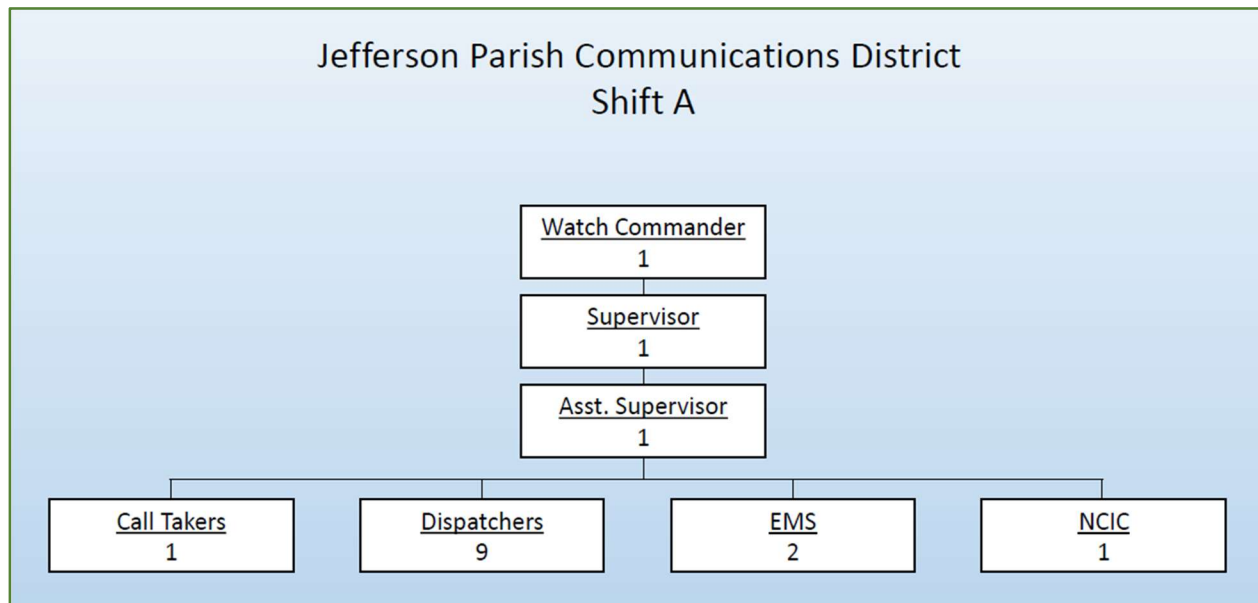
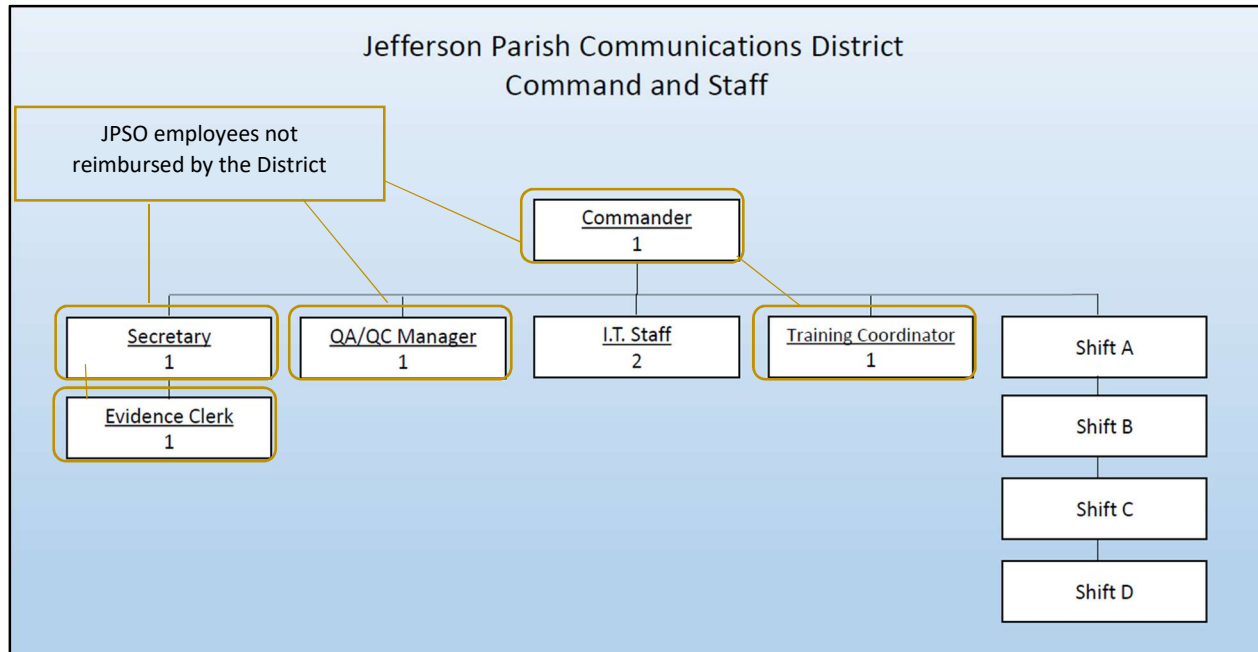
	<u>2016</u>	
REVENUES		
Taxes		
Property taxes	\$ -	
Sales taxes	-	
Intergovernmental	7,335,695	
Service charges, fees, and commissions	8,763	
Fines and forfeitures	-	
Interest	17,755	
Miscellaneous	-	
TOTAL REVENUES	<u>7,362,213</u>	
EXPENDITURES		
Current		
Public Safety		
Technical Services		
Salaries and benefits	-	
General operating expenditures	1,828,547	
Materials and supplies	61,128	
Travel	25,626	
Capital outlay	556,464	
Intergovernmental	1,505,803	
TOTAL EXPENDITURES	<u>3,977,568</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,384,645</u>	
OTHER FINANCING SOURCES (USES)		
Transfers in		
Transfers out	(3,759,417)	
Capital leases	-	
Sale of capital assets	-	
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,759,417)</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(374,772)</u>	
FUND BALANCE		
Beginning of period	6,221,370	
End of period	<u>\$ 5,846,598</u>	

3,977,568	
3,759,417	+
-	
7,736,985	=

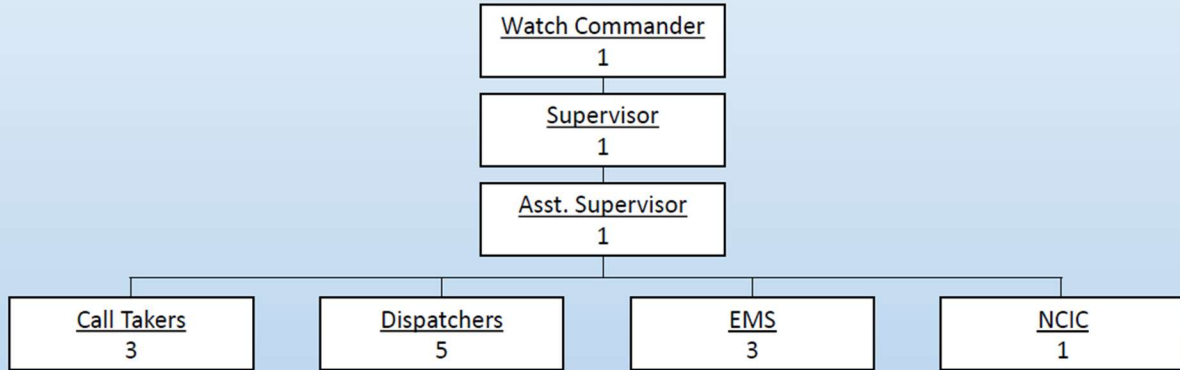
The accompanying notes are an integral part of this statement.

ATTACHMENT F

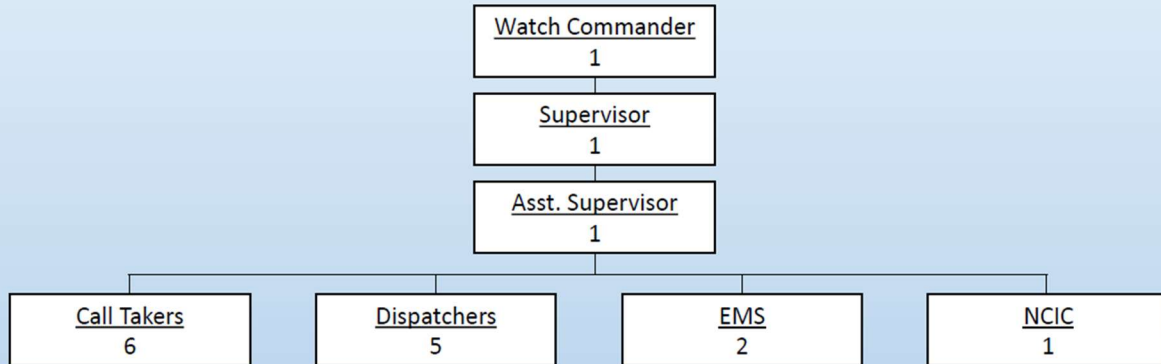
DISTRICT ORGANIZATIONAL CHART



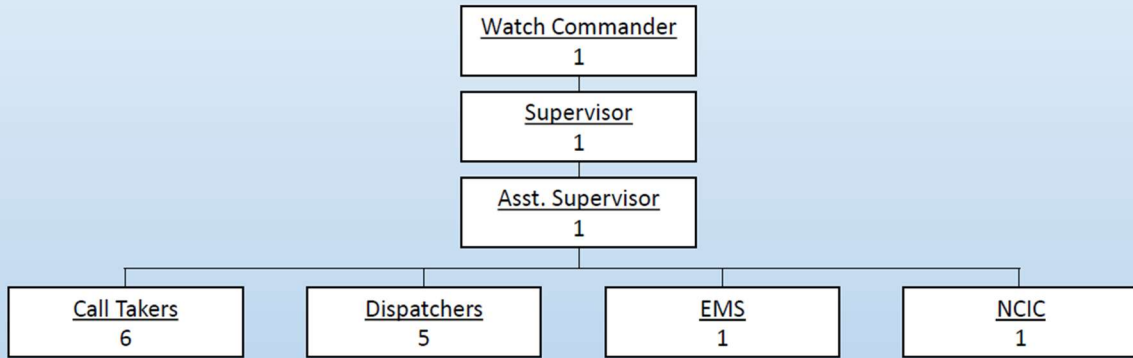
Jefferson Parish Communications District
Shift B



Jefferson Parish Communications District
Shift C



Jefferson Parish Communications District
Shift D



ATTACHMENT G

DISTRICT FIXED ASSETS RECORDED IN JP'S FINANCIAL RECORDS

Asset#	Description	Original Cost	Capitalization Date
B10047	Emergency Management	\$84,500.00	1/11/1989
B10047	Renovations	\$41,724.00	1/11/1989
B10047	Emergency Management	\$29,858.80	1/11/1989
B10047	Renovations	\$138,777.00	1/11/1989
B10047	Emergency Management	\$10,241.45	1/11/1989
B10047	Emergency Management	\$299,764.30	1/11/1989
B10047	Renovations	\$28,472.50	1/11/1989
B10077	911 Building (Telecommunications)	\$3,528,470.00	5/26/1984
B10077	REMOVAL OF EXISTING FLOORING & INSTALLATION OF NEW	\$44,675.00	5/26/1984
B10077	FURNISHED ALL LABOR & MATERIAL TO REWORK LIGHTING	\$14,058.00	5/26/1984
B10077	NICE BRAND NAME AUDIO LOGGING SYSTEM	\$88,584.00	5/26/1984
B10077	INTEGRATED COMMUNICATIONS SYSTEM	\$159,293.70	5/26/1984
B10077	INTEGRATED COMMUNICATIONS SYSTEME CONTRACT:P1418/	\$159,293.70	5/26/1984
B10077	INTEGRATED COMMUNICATIONS SYSTEM	\$38,400.00	5/26/1984
12363	CHANNEL 17 REPEATER 800MHZ	\$22,000.00	
12364	CHANNEL 18 REPEATER 800MHZ	\$22,000.00	
12365	CHANNEL 19 REPEATER 800MHZ	\$22,000.00	
12376	350 KW GENERATOR	\$50,000.00	
12378	BEVERAGE AIR	\$1,800.00	
12403	MBX TELEPHONE INTERFACE CONTROLLER	\$50,000.00	12/31/1986
12404	WEST BANK TRANSIT CONTROLLER STATION	\$3,000.00	
12405	LA TRANSIT CONTROLLER STATION	\$3,000.00	
12406	WB LEEVE DIST CONTROLLER STATION	\$3,000.00	
12407	GEMINI BASE (KDT) CONTROLLER STATION	\$10,000.00	
12408	GRETNA FIRE ALARM CONTROLLER STATION	\$3,000.00	
12456	DICTAPHONE VOICE PROCESSOR	\$20,000.00	
12457	DICTAPHONE CPU SYSTEM SERIEL 269351	\$13,500.00	
12460	CENTRAL ELECTRONICS BANK	\$50,000.00	
12461	UNINTERRUPTED POWER STATION SERIES 4000 TOSHIBA	\$16,000.00	
12462	JPSO DICTPHONE VOICE PROCESSOR	\$30,000.00	
12464	FIBEROPTIC LINK	\$30,000.00	
17555	DISC DRIVE/DISC DRIVE FOR STRATUS CPU	\$14,538.00	4/8/1998
17556	DISC DRIVE/DISC DRIVE for RISC 6000	\$6,025.00	
18082	MONITOR/VIEWSONIC 17" MONITOR	\$650.00	
18444	VECTRA VE3 COMPUTER AND VIEWSONIC 17" MONITOR	\$3,149.00	
18445	VECTRA VE3 COMPUTER AND VIEWSONIC 17" MONITOR	\$3,149.00	
18446	VECTRA VE3 COMPUTER AND VIEWSONIC 17" MONITOR	\$3,149.00	
18449	VECTRA VE3 COMPUTER AND VIEWSONIC 17" MONITOR	\$3,149.00	
18450	VECTRA VE3 COMPUTER AND VIEWSONIC 17" MONITOR	\$3,149.00	
18641	HP LASERJET 4000 SERIES PRINTER; 8MB EDO DIMM; DU-	\$2,320.76	
18667	TDD/PSAP TDD 901-9254/MODEL 3030 TELEPHONE SYSTEM	\$12,200.00	
20682	ZETRON MODEL 2200 PAGING TERMINAL;DUAL TELEPHONE	\$31,055.00	

Asset#	Description	Original Cost	Capitalization Date
21113	GP7-800/PENTIUM III 800 MHZ CPU; UPGRADE TO WIN NT	\$1,679.00	
21562	SIMS COMPUTER:DELTA SERIES 3000;UPGRADES:SIMS II,	\$0.00	
21562	REMOTE USER TERMINAL MODEM, 9600 BPS/	\$950.00	
21562	REMOTE USER TERMINAL MODEM, 9600 BPS/	\$950.00	
21708	CONVENTIONAL RECEIVER/ONE (1) QUANTAR 800 MHZ	\$12,328.80	
21708	TONE KEYING WITH PRIORITY (REQUIRED FOR VOTING)	\$2,295.00	
21709	CONVENTIONAL RECEIVER/DIGITAC COMPARATOR, HANDSET	\$10,983.60	
22282	SHAPRP 19" TELEVISION WITH REMORTE CONTORL; SET	\$289.00	
22504	PRINTER FOR TDD MACHINE/MODEL 3031 PSAP PRINTER	\$1,249.27	4/5/2002
22505	PRINTER FOR TDD MACHINE/MODEL 3031 PSAP PRINTER	\$1,249.27	
22506	PRINTER FOR TDD MACHINE/MODEL 3031 PSAP PRINTER	\$1,249.27	
22507	PRINTER FOR TDD MACHINE/MODEL 3031 PSAP PRINTER	\$1,249.27	
22508	SERVER FOR CARS/DELL POWEREDGE 1400SD, 1.0GHz	\$4,080.00	
23083	OPTIPLEX GX240 SMALL MINITOWER PIV CPU, 1.8GHz,	\$1,247.00	
23176	CISCO ACCESS SERVER 2511 E-NET DUAL SERIAL 16	\$4,197.00	
23367	300MT MATERIAL FOR 911 ACCESS & CCTV FOR 911	\$42,992.00	
23367	300MT SECURITY MATERIAL INSTALLATION @ 911 CTR. &	\$22,219.00	
23928	LAPTOP COMPUTER:INSPIRON 5100 INTEL PM CPU,2.4GHz	\$1,815.94	
24674	DELL POWEREDGE 600SC INTEL PM CPU,2.4GHz,533FSB,	\$2,808.15	
24744	300 MT MATERIAL/UPGRADE TO DVR IN SECURITY;	\$7,318.76	
25162	HP LASERJET 1320 PRINTER (Q5927A)	\$293.00	
25163	HP LASERJET 1320 PRINTER (Q5927A)	\$293.00	
25164	HP LASERJET 1320 PRINTER (Q5927A)	\$293.00	
25398	HP LASERJET 1320 PRINTER (Q5927A)	\$368.00	
25399	HP LASERJET 1320 PRINTER (Q5927A)	\$368.00	
25400	HP LASERJET 1320 PRINTER (Q5927A)	\$368.00	
25497	OPTIPLEX GX280 SMT, W/INT BROADCOM GbNIC INTEL PIV	\$1,520.70	
26039	SONY CYBERSHOT DSCT5 5.1MP 3X OP DIGITAL CAMERA	\$287.49	
26095	HP LASERJET 8150dn PRINTER (C4267A);HP 64MB 100MHz	\$3,629.00	
26164	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26165	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	

Asset#	Description	Original Cost	Capitalization Date
26166	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26167	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26168	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26170	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26172	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26173	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26175	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26176	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26177	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26178	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26180	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26181	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26184	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26185	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26186	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26187	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26189	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26196	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26197	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26198	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26202	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26203	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26204	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26205	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26206	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26207	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26208	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	

Asset#	Description	Original Cost	Capitalization Date
26209	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26210	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26211	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26212	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26213	ULTRA SHARP 1707FP FLAT PANEL LCD MONITOR W/3 YR.	\$189.00	
26302	SYSTEM CLOCK 911/9183 OPT 05;GPS SURGE ARRESTOR,	\$8,083.00	7/26/2006
26465	WATERTITE 20' X 8', STORAGE CONTAINER SUITABLE FOR	\$2,617.00	
27071	OPTIPLEX 745 MT, CORE 2 DUO 6300/1.86GHz, 2M,1066F	\$986.71	
27218	OPTIPLEX 745 MINITOWER, CORE 2 DUO E6300/1.86GHz,	\$1,070.69	
27220	OPTIPLEX 745 MINITOWER, CORE 2 DUO E6300/1.86GHz,	\$1,070.69	
27221	OPTIPLEX 745 MINITOWER, CORE 2 DUO E6300/1.86GHz,	\$1,070.69	
27336	HP LASERJET P2015X PRINTER	\$566.00	
27652	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27653	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27654	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27655	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27656	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27657	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27658	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27659	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27660	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27661	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27662	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27663	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27664	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27665	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27666	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	

Asset#	Description	Original Cost	Capitalization Date
27667	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27668	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27669	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27670	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
27671	DELL ULTRASHARP 1707FPV FLAT PANEL MONITOR W/HEIGHT	\$238.60	
28053	OPTIPLEX 755MT CORE 2 DUO E6550/2.33GHz, 4, VT,	\$968.59	
28377	ADVISOR II PAGER/ADVISOR II ALPHANUMERIC PAGER/POC	\$245.25	
28534	HP LASERJET P2015X PRINTER (CB369A); ADDITIONAL	\$449.00	
28601	SAFE/FIREKING 3-HOUR DATA SAFE MEDIA STORAGE SAFE;	\$4,380.00	
28888	EXPANSION CABINET #3 FOR ADIX W/POWER SUPPLY AND	\$2,497.50	
29381	LATITUDE E6500 INTEL CORE 2 DUO P8400,2.26GHz,1066	\$1,265.23	
29382	LATITUDE E6500 INTEL CORE 2 DUO P8400,2.26GHz,1066	\$1,265.23	
29539	FIREKING DM2513-3 DATA SAFE, 2.7CU.FT./UL 125 FIRE	\$4,422.85	
29556	20' STEEL CONTAINER FULL PRIME PAINTED: 8'WX8'6"H	\$2,475.00	
30452	HP LASERJET ENTERPRISE P3015X PRINTER (CE529A)	\$1,038.00	
30562	DELL LATITUDE E6500 INTEL CORE 2 DUO COMPUTER	\$1,236.63	
30612	DELL OPTIPLEX 380MT CORE 2 DUO E7600 BASE UNIT	\$802.89	
30650	PANASONIC CF-30KAPAX2B TOUGHBOOK LAPTOP COMPUTER	\$4,211.00	
31915	MULTI-MEDIA 87" INTERACTIVE WB W/UF552 PROJECTOR	\$4,514.78	12/3/2010
31916	MULTI-MEDIA 87" INTERACTIVE WB W/UF552 PROJECTOR	\$4,514.78	
32064	PANASONIC 37" VIERA C22 SERIES 720P LCD TELEVISION	\$537.92	
32065	PANASONIC 46" VIERA C2 SERIES 720- LCD TELEVISION	\$719.44	
32066	PANASONIC TC-P42C2 VIERA 42" C2 SERIES TELEVISION	\$599.50	
32068	PANASONIC TC-P42C2 VIERA 42" C2 SERIES TELEVISION	\$599.50	
32069	PANASONIC TC-P42C2 VIERA 42" C2 SERIES TELEVISION	\$599.50	
32070	PANASONIC TC-P42C2 VIERA 42" C2 SERIES TELEVISION	\$599.50	
32071	PANASONIC TC-P42C2 VIERA 42" C2 SERIES TELEVISION	\$599.50	

Asset#	Description	Original Cost	Capitalization Date
32072	PANASONIC TC-P42C2 VIERA 42" C2 SERIES TELEVISION	\$599.50	
32074	DELL PE R710 W/CHASSIS FOR UP TO SIX 3.5" HARD	\$9,133.05	3/4/2011
32078	BRG PRECISION 5 TIME ZONE CLOCK W/DAY/DATE-EASTERN	\$1,892.00	
32079	BRG PRECISION 5 TIME ZONE CLOCK W/DAY/DATE-EASTERN	\$1,892.00	
32521	OPTIPLEX 380 MT CORE 2 DUO E7600 W/VT3.06GHz,3M,	\$1,124.35	
32576	OPTIPLEX 380 MT CORE 2 DUO E7600 W/VT3.06GHz,3M,	\$1,124.35	
32578	OPTIPLEX 380 MT CORE 2 DUO E7600 W/VT3.06GHz,3M,	\$1,124.35	1/18/2011
32579	OPTIPLEX 380 MT CORE 2 DUO E7600 W/VT3.06GHz,3M,	\$1,124.35	
32580	OPTIPLEX 380 MT CORE 2 DUO E7600 W/VT3.06GHz,3M,	\$1,124.35	
32581	OPTIPLEX 380 MT CORE 2 DUO E7600 W/VT3.06GHz,3M,	\$1,124.35	
32583	OPTIPLEX 380 MT CORE 2 DUO E7600 W/VT3.06GHz,3M,	\$1,124.35	
32584	OPTIPLEX 380 MT CORE 2 DUO E7600 W/VT3.06GHz,3M,	\$1,124.35	
32988	11 SL-6000-B SPEED-LIFT W/SIDE OFF LOADING PLAT-	\$20,250.00	12/19/2011
33791	CANON DR2510C IMAGE FORMULA DR-2510C COMPACT	\$614.00	
33853	FORD HYBRID ESCAPE UTILITY VEHICLE	\$28,234.00	1/12/2012
		\$5,363,330.45	\$4,803,238.90
			90%

A capitalization date next to the Original Cost amount indicates that the Fixed Asset record has been examined as part of this review. Ninety percent of the records were examined.

ATTACHMENT H

9-1-1 FEE REVENUE

JP 9-1-1	
Year	Fee Revenue
1996	\$ 3,603,962
1997	\$ 3,885,305
1998	\$ 4,513,718
1999	\$ 4,792,049
2000	\$ 5,405,456
2001	\$ 5,879,896
2002	\$ 6,144,593
2003	\$ 6,235,583
2004	\$ 6,567,997
2005	\$ 6,630,112
2006	\$ 6,807,534
2007	\$ 7,367,571
2008	\$ 7,579,193
2009	\$ 7,746,526
2010	\$ 7,249,438
2011	\$ 7,491,961
2012	\$ 7,333,139
2013	\$ 7,237,073
2014	\$ 7,273,017
2015	\$ 7,346,557
2016	\$ 7,230,711
2017	\$ 7,690,647

Obtained from the Jefferson Parish
AS/400 Financial Management
System, Accounts #:

22160-5321.21

22160-5321.22

22160-5321.23

22160-5321.25

ATTACHMENT I

LANDLINE AND MOBILE SUBSCRIPTIONS (USA)

# of Subscriptions by Year			
Year	Landline	Mobile	Total
1996	166,446,000	44,042,992	210,488,992
1997	173,867,000	55,312,293	229,179,293
1998	179,850,000	69,209,321	249,059,321
1999	189,502,000	86,047,003	275,549,003
2000	192,513,000	109,478,031	301,991,031
2001	191,570,800	128,500,000	320,070,800
2002	189,250,143	141,800,000	331,050,143
2003	182,933,281	160,637,000	343,570,281
2004	177,690,711	184,819,000	362,509,711
2005	175,160,940	203,700,000	378,860,940
2006	167,459,899	229,600,000	397,059,899
2007	158,418,151	249,300,000	407,718,151
2008	162,763,000	261,300,000	424,063,000
2009	152,873,000	274,283,000	427,156,000
2010	149,652,000	285,118,000	434,770,000
2011	143,319,000	297,404,000	440,723,000
2012	138,595,000	304,838,000	443,433,000
2013	133,233,000	310,698,000	443,931,000
2014	128,495,000	355,500,000	483,995,000
2015	124,848,000	382,307,000	507,155,000
2016	121,530,000	395,881,000	517,411,000
2017	119,902,000	395,881,000	515,783,000

Landline data source:

<https://data.worldbank.org/indicator/IT.MLT.MAIN?locations=US>

Mobile data source:

<https://data.worldbank.org/indicator/IT.CEL.SETS?locations=US>

The World Bank contains “free and open access to global development data.”

- <https://data.worldbank.org/>

The World Bank data was cross-referenced to Statista, self-proclaimed as a “leading provider of market and consumer data.” -

<https://www.statista.com/aboutus/>

§9109. Additional service charge on wireless telecommunications service

A. Intent. (1) The Federal Communications Commission has outlined a plan that will require the public safety community to field a new generation of 911 emergency call services which will allow the use of additional and widely used digital media to contact Public Safety Answering Points (PSAPs). Next Generation 911 (NG911) will permit the public use of text messages, data, videos, as well as voice to transmit emergency information to the servicing PSAP. It will allow this data to be further shared with first responders for their use enroute to and at emergency scenes. Specific technological enhancements shall be made within each PSAP in order to receive and utilize this information from wireless devices.

(2) The legislature finds that it is in the public interest for 911 systems operated by the communication districts within Louisiana to provide NG911 service to the public when the necessary technological requirements can be met and sufficient funding to make these improvements becomes available.

(3) It is the purpose of this Section to provide funding for NG911, E911, 911 call taking, dispatch, telecommunication systems for first responders and for other lawful purposes of communications districts. It is also the purpose of this Section to provide civil immunity for the provision of 911 services by wireless service suppliers and all communication districts.

B. Definitions. As used in this Section, the following words and terms shall have the following meanings, unless the context clearly indicates otherwise:

(1) "Automatic number identification" or "ANI" means an enhanced 911 service capability that enables the automatic display of the ten-digit wireless telephone number used to place a 911 call and includes "pseudo-automatic number identification" or "pseudo-ANI", which means an enhanced 911 service capability that enables the automatic display of the number of the cell site and an identification of the CMRS provider.

(2) "CMRS" means commercial mobile radio service as defined by 47 CFR 20.3.

(3) "CMRS connection" means each device telephone number assigned to a CMRS customer.

(4) "District" means a communications district created pursuant to this Chapter or pursuant to or by any local or special Act.

(5) "E911" means an emergency telephone system that provides the caller with emergency 911 system service, that directs 911 calls to appropriate public safety answering points by selective routing based on the geographical location from which the call originated, and that provides the capability for automatic number identification and other features that the Federal Communications Commission may require in the future.

(6) "Service charge" means the CMRS emergency telephone service charge levied and collected pursuant to this Section.

(7) "Service supplier" means a person or entity who provides CMRS service.

C. Service charge. The governing authority of any district may levy a CMRS emergency telephone service charge subject to and in accordance with the provisions of this Subsection. Such service charge:

(1) Shall be levied only on CMRS service which enables a service user to access the 911 emergency telephone number through the use of a CMRS connection.

(2) Shall not exceed one dollar and twenty-five cents per month per wireless CMRS connection or the rate which the district levies or is authorized to levy on CMRS users on August 1, 2016, whichever is higher.

(3)(a) Shall be levied by resolution or ordinance of the governing authority of the district. If the district levies an emergency telephone service charge, tax, charge, surcharge, or fee on August 1, 2016, it shall not be required to adopt a new ordinance or resolution except to change the rate thereof.

(b) If a district governing authority levies no emergency telephone service charge, tax, charge, surcharge, or fee on local telephone service, or on exchange access facilities or their equivalent, the

resolution or ordinance levying the service charge authorized by this Section shall not be adopted until such levy has been approved by a majority of the voters of the district voting at an election held for such purpose.

(c) If the district levies any emergency telephone service charge, tax, charge, surcharge, or fee on local telephone service, or on exchange access facilities or their equivalent, which has been approved by the voters of the district, voter approval of the service charge authorized by this Section shall not be required.

(4) Shall be levied against each CMRS connection for which the billing address is within the district. In the absence of a billing address, the service charge shall be levied against each CMRS connection for which the primary use is within the district. Notwithstanding the foregoing, the application of a CMRS emergency telephone service charge to any mobile telecommunications service, as defined in R.S. 47:301(29), shall apply only if the customer's place of primary use is located within the boundaries of the political subdivision levying such CMRS emergency telephone service charge. For purposes of this Paragraph, the provisions of R.S. 47:301.1 shall apply in the same manner and to the same extent as such provisions apply to the taxes levied pursuant to R.S. 47:302(C) and 331(C) on mobile telecommunications services.

(5) Shall have uniform application and shall be imposed throughout the entirety of the district to the greatest extent possible in conformity with availability of 911 service in any area of the district.

(6) Shall be a liability of the service user until it has been paid to the service supplier.

(7)(a) Shall be collected as part of the supplier's normal billing process in accordance with the provisions of this Paragraph.

(b) The service charge shall be collected by each service supplier providing service in the district. The district shall notify, by certified mail, return receipt requested, each service supplier of the adoption of the resolution or ordinance provided for in Paragraph (3) of this Subsection. The duty of the wireless service supplier to collect any such service charge or any increase in service charge authorized by this Section shall commence within sixty days after receipt of such notice.

(c) The service supplier shall add the service charge to its invoice to the service user, but may state it separately therein.

(d)(i) The service supplier shall have no obligation to take any legal action to enforce the collection of any service charge. However, the service supplier shall annually provide the district governing authority with a list of the amount uncollected, together with the names and addresses of those service users who carry a balance that can be determined by the service supplier to be nonpayment of such service charge. The service charge shall be collected in accordance with the regular billing practice of the service supplier.

(ii) Good-faith compliance by the service supplier with this provision shall constitute a complete defense to any legal action or claim which may result from the service supplier's determination of nonpayment or the identification of service users in connection therewith or both.

(e)(i) The amounts collected by the service supplier attributable to any service charge shall be due quarterly. The amount of service charge collected in one calendar quarter by the service supplier shall be remitted to the district no later than sixty days after the close of a calendar quarter.

(ii) On or before the sixtieth day after the close of a calendar quarter, a return, in such form as the district governing authority and the service supplier agree upon, shall be filed with the district, together with a remittance of the amount of service charge collected payable to the district.

(iii) The service supplier shall maintain records of the amount of the service charge collected for a period of at least two years from date of collection. The district governing authority may, at its expense, require an annual audit of the service supplier's books and records with respect to the collection and remittance of the service charge.

(iv) From the gross receipts to be remitted to the district, the service supplier may retain, as an administrative fee, an amount equal to one percent thereof.

(8) Trunks or service lines used to supply service to service suppliers and used by service suppliers to provide CMRS service shall not have a service charge levied against them.

(9) The service charge, or any part or percentage thereof, shall not be subject to any sales, use, franchise, income, excise, or any other tax, fee, or assessment, and shall not be considered revenue of the service supplier for any purpose.

D. The financial records of the district shall be audited pursuant to the provisions of R.S. 24:513. In addition, each district shall submit an annual report to the legislative auditor which includes information on the revenues derived from the service charge authorized by this Section and the use of such revenues. Such report shall include a report on the status of implementation of wireless E911 service.

E. Liability. (1) Each service supplier shall establish a mechanism to permit a district to have full-time access to such customer data as is available and needed to assist in the appropriate response to an emergency call which originates from a customer's wireless device. Such information shall be used only by the district for the exclusive purpose of providing emergency services and shall otherwise remain confidential and shall be exempt from disclosure under R.S. 44:1 et seq.

(2) Each service supplier shall adhere to a standard of service in providing access to the 911 telephone system by its wireless service users as may be established by the National Emergency Number Association. Until such standards are promulgated, each service supplier shall adhere to commonly recognized and observed industry standards.

Acts 1999, No. 1029, §1, eff. July 9, 1999; Acts 2001, No. 507, §2, eff. June 21, 2001; Acts 2001, No. 1175, §§2 and 4, eff. Aug. 2, 2002; Acts 2016, No. 665, §1.

NOTE: Section 5 of Acts 2001, No. 1175, provides that "The intent of this Act is to amend Louisiana law so that it conforms to the federal Mobile Telecommunications Sourcing Act, P.L. 106-252, codified at 4 U.S.C., Sections 116 through 126. If it is determined by the legislative oversight committees of the Department of Revenue, which are set forth in R.S. 49:968, that a court of competent jurisdiction has entered a final judgment on the merits that (1) is based on federal or state law; (2) is no longer subject to appeal; and (3) substantially limits or impairs the essential elements of Section 1 or 2 of this Act, then the provisions enacted by such Sections shall be repealed, and Sections 3 and 4 of this Act shall be effective, all as of the date of entry of such judgment." R.S. 33:9109(C)(4) as it appears in Section 4 of the Act is the same as the law in effect prior to the enactment of Acts 2001, No. 1175.