

Internal Audit Report #2023-007  
Water Safety – Contract Compliance  
Contract 55-19614  
Release Date: December 14, 2023



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DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

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## OVERVIEW

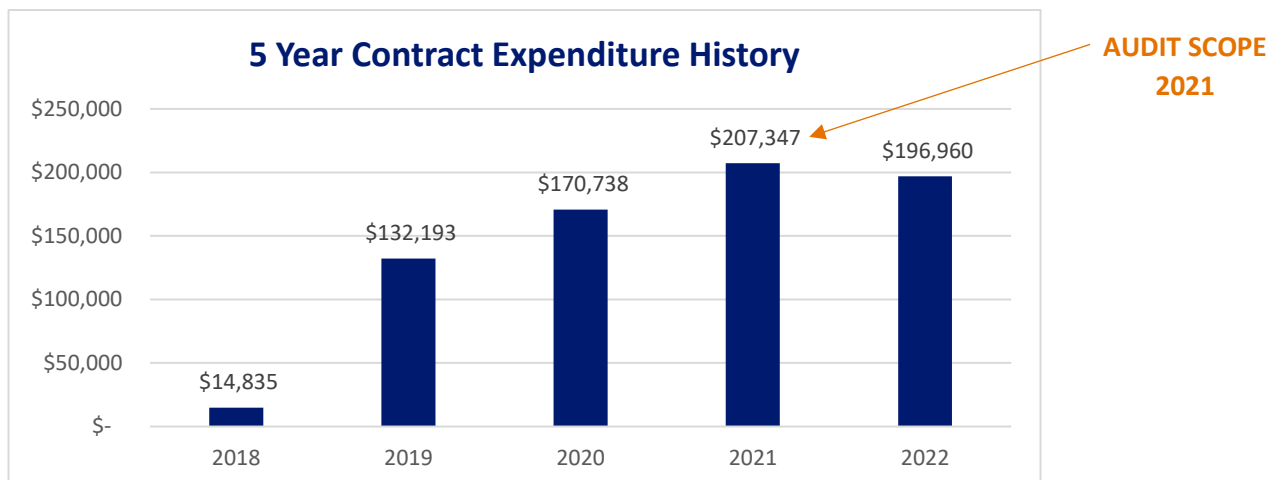
### BACKGROUND

The Jefferson Parish Department of Parks & Recreation (JPRD) offers a variety of recreational activities for adults, teens, and children. Activities include playgrounds, basketball, track, soccer, baseball, softball, football, cheerleading, volleyball, and pickleball. JPRD also offers camps, special needs services, community enrichment and cultural classes, social clubs, gymnasiums, courts and fields, tracks, dog parks, fishing piers, boat launches, a mountain bike trail, and more.

The mission of JPRD, according to its Director, Mr. Mario Bazile, is to “build a sense of belonging and excitement, where adventure and camaraderie go hand in hand.” Such a mission is carried out through locations on the parish's East Bank and West Bank. The major source of revenue to fund programming is Property Taxes and funds allocated from council districts. Fiscal year 2024 funding for all programming is projected to generate approximately \$30 million towards a comparably sized operating budget.<sup>1</sup>

This audit focuses on swim programs offered by JPRD in 2021. Jefferson Parish has one pool on the parish's West Bank at Johnny Jacobs Playground in Marrero. A listing of all playgrounds, including Johnny Jacobs, can be seen in Attachment B.

The Jefferson Parish Department of Parks & Recreation engaged the Young Men’s Christian Association (YMCA) of Greater New Orleans via a Cooperative Endeavor Agreement (CEA) to provide water safety and swimming classes to the citizens of the parish. The YMCA has held consecutive CEAs to provide such programming. A summary of contract expenditures over time is shown below.<sup>2</sup>



According to Mr. Bazile, the increase in contract expenditures from 2018 to 2019 is due to the YMCA providing swimming classes and operational support for the Johnny Jacobs Pool in 2019. The operational support added in 2019 included YMCA staffing such as an Aquatics Director, Aquatics Manager, Lifeguards, and security provided through the Jefferson Parish Sheriff’s Office. Later, in 2021, JPRD and the YMCA started community swim teams called the “Hurricanes” for the West Bank and the “Sting Rays” for the East Bank team. Other contract expenditure fluctuations are largely a function of volume (numbers served).

<sup>1</sup> The budget size information was obtained from the 2024 Proposed Jefferson Parish budget (Consolidated Recreation).

<sup>2</sup> See Attachment C for more details regarding the contract history with the YMCA.

Ms. Antoinette Holmes, Executive Superintendent, managed the contract period relative to this audit. Subsequent contracts were managed by Ms. Rebecca Bourgeois, Leisure Service Administrator, from whom Internal Audit obtained most of the information for this audit. Ms. Bourgeois reports directly to Mr. Brad Roth, Program Manager, who reports to the Director of Parks and Recreation, Mr. Mario Bazile<sup>3</sup>.

## OBJECTIVES

The objectives of this engagement were to ensure compliance with select sections of the Cooperative Endeavor Agreement between the Parish of Jefferson and the YMCA of Greater New Orleans, referenced by the Parish as Contract #55-19614, and observe and comment on other procurement, contract agreement, and contract administration items as necessary.

## SCOPE

The scope of this engagement included Contract #55-19614 with the YMCA of Greater New Orleans. The contract had two amendments (See Attachment A). Internal Audit focused on the period from March 2021 through March 2022. Other contracts for water safety and swimming classes were examined as necessary.

## PROCEDURES

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

- a) Interviewed key personnel from the Department of Parks and Recreation. Other individuals were contacted as necessary.
- b) Obtained the contract (#55-19614), along with prior and subsequent contracts and related documents.
- c) Retrieved current and historical financial data from the AS/400 Financial Management System.
- d) Performed 100% testing of invoices and reviewed relevant documents for contract #55-19614. During the audit, this testing was extended into subsequent contract periods.
- e) Applied analytical procedures to available data.
- f) Performed other procedures deemed necessary to satisfy the objectives of this engagement.

### Invoice review

For the contract period of March 26, 2021, through March 26, 2022, the Parish paid the YMCA \$207,347.27, which included \$112,888.57 for Pool Operations, \$89,125.00 for Swim Lessons, and \$5,333.70 for Swim Teams.

Jefferson Parish remitted six (6) checks for the thirteen (13) invoices submitted by the YMCA. Internal Audit reviewed all invoices paid under contract #55-19614. The review was expanded during the audit to include thirteen (13) invoices from the subsequent contract #55-20326 and seven (7) invoices from contract #55-21124. A listing of the invoices reviewed and a breakdown of the nature of contract expenditures can be found in Attachment D and is referenced throughout the report.

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<sup>3</sup> Mr. Bazile took on the role of Director of Parks & Recreation effective January 8, 2020.

## INVOICING AND PAYMENTS

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### CRITERIA

According to Section 2.0, Payments, of the Cooperative Endeavor Agreement, referenced by the Parish as #55-19614, the YMCA of Greater New Orleans shall submit an invoice for services performed to the PARISH within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. The PARISH shall remit payment for such services within thirty (30) days following receipt of such detailed list of services and acceptance of the work product.

### FINDINGS

- 1) Invoices were not submitted by the YMCA of Greater New Orleans by the terms of the contract.
- 2) Payments were not remitted by the Parish by the terms of the contract.

### OBSERVATIONS

Internal Audit reviewed payment documentation for the thirteen (13) invoices paid under contract #55-19614 (See Attachment D). Payment documentation included remittance advices, purchase order numbers, general ledger account numbers, invoices, and receipts. Documentation also included labor distribution detail reports for YMCA employees, timecards, and employee expense reports. Key observations resulting from the review are as follows:

- All invoices were supported by documentation as required by the Department of Accounting.
- Invoices reviewed showed that the time between the service month and the invoice date was approximately thirty (30) days. The contract calls for the YMCA to submit an invoice for services performed to the PARISH within ten (10) days following the end of each calendar month.
- The check date for each invoice ranged from twelve (12) to seventy-four (74) days after the invoice date. The contract calls for the Parish to remit payment for such services within thirty (30) days following receipt of such detailed list of services.

For example, invoice 52821 was for March and April 2021 services. The invoice date was May 28, 2021, and was paid via check number 1277349 dated August 10, 2021. As stated above, the time between the invoice and check dates was seventy-four (74) days. March services were not billed until May; however, this seems to be an exception to the timing in which the YMCA submitted the invoices to the Parish. Most invoices were dated at the end of the month following the service period. For example, June 2021 services were submitted for reimbursement via invoice 72821, dated July 29, 2021. The Parish also paid this invoice via check number 1277349, dated August 10, 2021 (twelve days later). (See Attachment D for details.)

Invoices were submitted, and payments were made consistently. However, neither steadily complied with the contract terms, which call for invoices to be submitted within ten (10) days following the end of each calendar month and payment to be remitted within thirty (30) days. Adhering to contract terms is important because the terms help to mitigate risk, prevent conflicts, and help foster collaboration and communication between both parties. Contracts help maintain compliance and help increase overall operational efficiency.

Internal Audit recommends reviewing invoicing and payment terms and determining appropriate terms relative to actual practices. Future contracts should reflect such terms. In the meantime, both the vendor and the Parish should adhere to the contract terms as stated.

### RECOMMENDATIONS

- 1) Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to revise future contract language to include practical invoicing frequency.
- 2) Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to revise future contract language to include practical payment frequency.



### CONTRACTED SERVICES

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#### CRITERIA

According to Section 1.0, Services, of the Cooperative Endeavor Agreement, referenced by the Parish as #55-19614, the YMCA of Greater New Orleans shall: use the funds provided under this agreement to provide water safety and swimming classes to the citizens of Jefferson Parish at swimming pools on the East Bank and West Bank of Jefferson Parish located at Johnny Jacobs Playground and East Jefferson YMCA.

#### FINDINGS

- 3) Services provided and paid for by the Parish include a Swim Team not specifically provided for under the Cooperative Endeavor Agreement.
- 4) A hybrid billing process is in place, with some services billed at a flat rate (swim lessons) and other services (pool operations and swim team) billed by specific positions and assignable costs.

#### OBSERVATIONS


Internal Audit reviewed the thirteen (13) invoices from Contract #55-19614 (See Attachment D). Key observations resulting from the review are as follows:

- Invoices included amounts billed for Swim Lessons, Pool Operations, and a Swim Team.
- Invoices included amounts billed for lessons provided at pools on the East and West Banks of Jefferson Parish.
- Invoices included amounts billed for a "Learn to Swim Program" (Swim Lessons) reimbursed at a flat rate per student. Pool Operations and the Swim Team were billed by specific positions and assignable costs.

Internal Audit will expand on these observations on the following pages.

### Swim Lessons, Pool Operations, and Swim Team

Section 1.0, Services of the Cooperative Endeavor Agreement, states that the funds shall be used to provide water safety and swimming classes. Many invoices reviewed included amounts billed for swim lessons and pool operations. Such services can reasonably be provided under the terms of the contract as “water safety” (pool operations) and “swimming classes” (swim lessons). Internal Audit also noted amounts billed related to a swim coach and team. Invoice number 92521, dated September 27, 2021, was for \$993.54. The entirety of the invoice was related to the swim coach and team, minus an amount for YMCA overhead and insurance. (See the “Amounts Billed for Overhead” and “Worker’s Compensation and General Liability Insurance” sections of this report.) The exhibit shown next illustrates this invoice.



YMCA of Greater New Orleans  
 320 Metairie Hammond Hwy Suite 321  
 Metairie, LA 70005

## INVOICE

**Name** Jefferson Parish Recreation Department

**Address** 7437 Lapaloo Blvd

**City** Marrero **State** LA **ZIP** 70072

**Attn:** Mario Bazile **Phone** 504-349-5000

**Dates Covered** 6/1/2021-8/31/2021

**Invoice No.** 92521

**Employee** Rachael Jonas

**Date Submitted** 9/27/21

Qty	Description	Unit Price	Total
1	East Jefferson Swim Coach Salary 13.50 hours August 1-31 2021	\$15.00	\$202.50
1	East Jefferson Swim Coach Benefits (FICA 7.65%) August 1-31 2021	\$15.49	\$15.49
1	East Jefferson Swim Coach Work Comp (1%) August 1-31 2021	\$2.03	\$2.03
1	East Jefferson Swim Coach Unemployment (2%) August 1-31 2021	\$4.06	\$4.06
1	East Jefferson Swim Team Participant T Shirts	\$364.00	\$364.00
1	East Jefferson Swim Team Coaches Uniform shirts	\$105.00	\$105.00
1	YMCA of GNO Overhead Fee (11.25%) August 2021	\$100.47	\$100.47
<b>SubTotal</b>			<b>\$993.54</b>
<b>TOTAL</b>			<b><u>\$993.54</u></b>

Please remit payment by: 10/31/2021

YMCA of Greater New Orleans

320 Metairie Hammond Hwy Suite 321

Metairie, LA 70005

Attention to: Rachael Jonas

Provisions for a Swim Team are not included in Section 1.0 and are otherwise not apparent as a service provided under contract #55-19614. However, Internal Audited noted a related Budget Resolution that indicated funding is to provide for, in part, a swim team.

As noted previously in this report, the swim team started in 2021, during this contract period. The “services” section was not altered to include a swim team; rather, the language remained as “water safety” and “swimming classes.” A total of \$5,025.83 was paid to the YMCA for the swim team under this contract (excluding overhead and certain insurance, as highlighted earlier.) The subsequent two contracts include expenditures for the swim team of \$21,195.17 (2022 season) and \$10,296.39 (partial 2023 season). See Attachment D for more details.



Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the Swim Team under all relevant contracts with the YMCA of Greater New Orleans. Additionally, the Section 1.0 Service language in future contracts should be more specific for contract needs. A provision for the swim team should be included.

### Services provided at East and West Bank locations

Section 1.0, Services, of the Cooperative Endeavor Agreement, states that the funds shall be used to provide services at swimming pools on the East Bank and West Bank of Jefferson Parish. Invoice number 72721, dated July 29, 2021, was for \$43,240. The invoice was for swim lessons, as shown in the exhibit below.

Internal Audit reviewed the roster for the "June JPRD Camp Swim Lessons" and noted that sixty-one (61) of the two hundred nine (209) attendees received services at an East Bank location, while the other one hundred forty-eight (148) received services on the West Bank. Services provided on both the East Bank and West Bank appear to be in accordance with contract provisions.

**the YMCA of Greater New Orleans**  
320 Metairie Hammond Hwy Suite 321  
Metairie, LA 70005

**INVOICE**

Name: Jefferson Parish Recreation Department  
Address: 7437 Lapalco Blvd  
City: Metairie State: LA ZIP: 70072  
Attn: Mario Bazile Phone: 504-349-5000

Dates Covered: 6/1/2021-6/30/2021  
Invoice No.: 72721  
Employee: Rachael Jonas  
Date Submitted: 7/29/21

Qty	Description	Unit Price	Total
60	Session 3 JPRD Johnny Jacobs Swim Lessons Ages 3-12	\$115.00	\$6,900.00
69	Session 4 JPRD Johnny Jacobs Swim Lessons Ages 3-12	\$115.00	\$7,935.00
16	Session 1 JPRD Johnny Jacobs Swim Lessons Adults	\$115.00	\$2,070.00
20	Session 1 JPRD Johnny Jacobs Swim Lessons Teens	\$115.00	\$2,300.00
209	June JPRD Camp Swim Lessons - See attached roster	\$115.00	\$24,035.00
SubTotal			\$43,240.00
<b>TOTAL</b>			<b>\$43,240.00</b>

Please remit payment by: 8/31/2021  
YMCA of Greater New Orleans  
320 Metairie Hammond Hwy Suite 321  
Metairie, LA 70005  
Attention to: Rachael Jonas

Location	# Attended	West	East
Camp Girard	13		x
Terrytown	18	x	
Kennedy Heights (KAWK)	9	x	
MLK	20	x	
Owens	9		x
Miley	13		x
Kennedy Heights (KAWK)	20	x	
Waggaman	21	x	
Kings Grant (KG)	6	x	
Johnny Jacobs (JJ)	17	x	
Woodmere	11	x	
Owens	8		x
Terrytown	11	x	
PARD	7	x	
Owens & Woodmere	8	x	
Owens & Woodmere	8		x
Miley	10		x
<b>TOTAL</b>	<b>209</b>	<b>148</b>	<b>61</b>
Rate	115		
	\$ 24,035	\$ 17,020	\$ 7,015



### Invoiced amounts for the Learn to Swim program (Swim Lessons)

Referring again to invoice 72721 (shown on the previous page), which was used for billing swim lessons, a total of \$43,240 was invoiced at a flat rate of \$115 for 376 lessons. Internal Audit reviewed details of the lessons billed (withheld from this report for confidentiality reasons) and determined the following breakdown:

Swim lessons for the following:	# Attended	Rate	Total
Ages 3-12	129	\$ 115	\$ 14,835
Teens	20	\$ 115	\$ 2,300
Adults	18	\$ 115	\$ 2,070
Camp	209	\$ 115	\$ 24,035
	376		\$ 43,240

Further examining the Ages 3 to 12 sessions, eight were held for 45 minutes per session. This equates to 6 hours of lesson time (8 sessions multiplied by  $\frac{3}{4}$  of an hour). Each session accommodated anywhere from 11 to 21 students. Students receive six lessons each, billed under this invoice. The invoice billed for 129 students ages 3 to 12, and the Parish paid the YMCA \$14,835 for those sessions. It is unclear why swim lessons were billed at a flat rate versus the cost of swim instructors, lifeguards, etc., like other services. (See the previous exhibit on page 6 and Attachment E for examples of invoices billed with actual costs.) Given this, Internal Audit will attempt to convert this portion of the swim lesson bill to a comparable “actual cost” estimate.

With a maximum of 21 students, Internal Audit set the number of necessary lifeguards at two and the number of instructors at two. This is well within the lifeguard-to-swimmer ratio standard of one to twenty-five (1:25) as per the American Red Cross<sup>4</sup>. According to other invoices reviewed, lifeguards and swim coaches are billed at fifteen dollars (\$15) an hour. The actual cost of lifeguards and coaches in this scenario calculates to \$360 for the eight sessions or 6 hours (4 lifeguards/coaches for 6 hours at \$15 per hour: 4 times 6 times 15 = \$360). Other costs typically billed on invoices include the Federal Insurance Contributions Act (FICA), Worker's Compensation Insurance,<sup>5</sup> Unemployment, Jefferson Parish Sheriff's Office (JPSO) Security Detail at \$40 per hour, and a YMCA overhead fee<sup>6</sup> of 11.25%. With those components also factored in, the total for the 8 sessions, or 6 hours of time, for a maximum of 21 swim students each session, for 6 lessons per student, would have been \$5,862.92 versus \$14,835.

Description	Qty	Unit Price	Total
Swim Instructors (6 hours)	2	\$ 15.00	\$ 180.00
Lifeguards (6 hours)	2	\$ 15.00	\$ 180.00
FICA (7.65%)	1	\$ 27.54	\$ 27.54
Workers Comp (1%)	1	\$ 3.60	\$ 3.60
Unemployment (2%)	1	\$ 7.20	\$ 7.20
JPSO Security Detail (6 hours)	2	\$ 40.00	\$ 480.00
YMCA of GNO Overhead Fee (11.25%)	1	\$ 98.81	\$ 98.81
<b>Cost Estimate for 1 Lesson</b>			<b>\$ 977.15</b>
<b>Each student receives 6 Lessons</b>			<b>x 6</b>
<b>Total Cost Estimate</b>			<b>\$ 5,862.92</b>

Items such as the Aquatics Director, Aquatics Manager, employment fees, internet costs for the pool house, etc., were excluded since they were already invoiced via the “Pool Operations” invoices. (See Attachment E for an example.) Other items, such as the time to coordinate and schedule the lessons, are also not included. This calculation is not meant to be exact but to provoke thought about a flat rate billing method versus a method that bills by specific positions and assignable costs.

<sup>4</sup> <https://www.thesilverlining.com/safety-tips/aquatics-best-practices>

<sup>5</sup> See the “Worker’s Compensation and General Liability Insurance” section of this report.

<sup>6</sup> See the “Amounts Billed for Overhead” section of this report.

Again, it is unclear why this portion of the contracted services is billed at a flat rate. It is logical to think that it could be a continuation of the initial contract (55-17537) billing procedures for which only swim lessons were provided and billed at a flat rate. The addition of the pool operation services in 2019 started a hybrid billing process, with some services billed at flat rates and others by specific positions and assignable costs.

The total amount paid under this contract for swim lessons was \$89,125, which is 43% of the contract expenditures (\$207,347.27). As a note, swim lessons for the subsequent contract (2022 season provided for under #55-20326) equaled \$75,875, or 38.5% of the total contract expenditures (\$196,960). An additional \$26,875.00 was expended for the partial 2023 season provided for under contract #55-21124. (See Attachment D.) Invoices for prior contracts were not reviewed; therefore, a determination was not made as to whether or not such expenses were reimbursed for those contracts.

Internal Audit recommends that the Jefferson Parish Parks and Recreation Department review all contract billing methods and determine an appropriate and consistent method. Consideration should be given to any amounts that may have been overbilled and paid.

### **RECOMMENDATIONS**

3-a) Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the Swim Team under all relevant contracts with the YMCA of Greater New Orleans.

3-b) Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to change the Section 1.0 Service language in future contracts to be more specific for contract needs. A provision for the swim team should be included.

4) Internal Audit recommends that the Jefferson Parish Parks and Recreation Department review all contract billing methods and determine an appropriate and consistent method. Consideration should be given to any amounts that may have been overbilled and paid.



## WORKER'S COMPENSATION AND GENERAL LIABILITY INSURANCE

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### CRITERIA

According to Section 8.0, Insurance, of the Cooperative Endeavor Agreement, referenced by the Parish as #55-19614, ORGANIZATION shall secure and maintain at its expense such insurance that will protect it and PARISH from claims under the Worker's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement.

### FINDING

- 5) Amounts submitted for reimbursement by and paid to the YMCA included General Liability Insurance and Worker's Compensation.

### OBSERVATIONS

While reviewing invoices, Internal Audit also noted that both general liability and worker's compensation insurance were included for Pool Operations and the Swim Team. For example, invoice number 82221, dated August 27, 2021, was for \$36,666.14. The invoice was for Pool Operations for July 2021, including General Liability Insurance of \$503.26 and Worker's Compensation Insurance of \$148.00 (See Attachment E).

Section 8.0 of the contract states that the YMCA "shall secure and maintain at its expense such insurance that will protect it, and PARISH, from claims under the Worker's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance of services under this Agreement." Internal Audit noted that a total of \$577.31 was paid for Worker's Compensation, and \$2,013.04 was paid for General Liability Insurance under this contract (55-19614). These types of reimbursements were also made for \$4,425.54 under the two subsequent contracts (55-20326 and 55-21124). (See Attachment E.) Invoices for prior contracts were not reviewed; therefore, a determination was not made as to whether or not such expenses were reimbursed for those contracts. Based on the contract terms and review of the amounts billed, it appears that the YMCA was reimbursed for amounts that should have been their own expense.

### RECOMMENDATION

- 5) Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve Worker's Compensation and General Liability Insurance payments under all relevant contracts with the YMCA of Greater New Orleans.

## AMOUNTS BILLED FOR OVERHEAD

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### CRITERIA

According to Section 2.0, Payment, of the Cooperative Endeavor Agreement, referenced by the Parish as #55-19614, "In consideration of the services described above, the PARISH hereby agrees to provide funding to the YMCA of Greater New Orleans in an amount not to exceed Two Hundred Seventy-Four Thousand One Hundred Eighty-Seven Dollars (\$274,187.00). Payment will be made on a reimbursement basis in the following manner, which is in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1. The YMCA of Greater New Orleans shall submit an invoice for services performed to the PARISH within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. The PARISH shall remit payment for such services within thirty (30) days following receipt of such detailed list of services and acceptance of the work product.

### FINDING

- 6) Invoices include eleven-point two five percent (11.25%) overhead markup, which was unsubstantiated.

### OBSERVATIONS

During the review of invoices, Internal Audit noted that eleven-point two five percent (11.25%) overhead markup was included on the invoices for Pool Operations and the Swim Team. Internal Audit will refer again to invoice 82221, dated August 27, 2021, for \$36,666.14. The invoice was for Pool Operations for July 2021 and included \$3,707.81 for "YMCA of GNO Overhead 11.25% July 2021." (See Attachment E).

Section 2.0 of the contract states that payments to the YMCA "will be made on a reimbursement basis" and that invoices will include a "detailed list of services performed and an itemized account of time spent during the calendar month." According to Ms. Rebecca Bourgeois, Contract Administrator, she asked the vendor for more detail of what is included in the 11.25% overhead line item. She was provided with a general explanation that it is the vendor's standard overhead fee for its partner relationships. Common examples of overhead costs vary by business line and from company to company; however, they typically include rent, utilities, administrative costs, insurance, and employee perks. As one can see, invoice number 82221 (Attachment E) includes typical overhead costs such as the Aquatics Director, Aquatics Manager, payroll benefits, employment fees, and internet costs. It is unclear why overhead costs are being billed as a separate and specific line item when it appears that overhead costs are already included elsewhere on the invoices.

Internal Audit noted that \$12,159.22 was paid for the 11.25% Overhead line items under this contract (55-19614). These types of reimbursements were made for \$18,144.44 under the two subsequent contract invoices reviewed (55-20326 and 55-21124). Invoices for prior contracts were not reviewed; therefore, a determination was not made as to whether or not such expenses were reimbursed for those contracts. Based on the contract terms and review of the amounts billed, it appears that the YMCA was potentially overpaid for amounts attributed to overhead.

### RECOMMENDATION

- 6) Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the "Overhead 11.25%" line items under all relevant contracts with the YMCA of Greater New Orleans.

## REQUIRED REPORTING

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### CRITERIA

Section 9.0, Reports, of the Cooperative Endeavor Agreement, referenced by the Parish as #55-19614, states that the ORGANIZATION shall furnish narrative reports to the Jefferson Parish Internal Auditor on the amounts and reasons for all expenditures of funds allocated under this Agreement. Agreements for amounts of \$100,000.00 or greater require quarterly narrative reporting. Narrative reports for Agreements of less than 1 year in duration must be furnished within 30 days of the event taking place.

### FINDING

- 7) Contract language required the vendor to furnish narrative reports to the Jefferson Parish Internal Auditor.

### OBSERVATIONS

The current contract requires the YMCA of Greater New Orleans to furnish quarterly narrative reports to the Internal Auditor; however, none were received by the Department of Internal Audit. Internal Audit inquired with the Department of Parks & Recreation (JPRD), who indicated that they receive an annual budget including a narrative of services performed in the previous year and goals for the upcoming year. (See Attachment F for an example.)

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

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

A more current Cooperative Endeavor Agreement (#55-21124) with the YMCA was adopted via resolution 141997 on May 17, 2023. This contract contains the same reporting requirement, specifying the Internal Auditor to receive quarterly reports. Internal Audit recommends that future contract language specify the Contract Administrator to receive required reporting. The Department of Internal Audit will include any critical review of the reports as part of the annual risk-based audit plan.

### RECOMMENDATION

- 7) Internal Audit recommends that the Department of Parks & Recreation work with the Parish Attorney’s Office to alter future contract language to specify that the Contract Administrator will receive narrative reports at a frequency appropriate for these services.

## JEFFERSON PARISH CONTRACT ADMINISTRATION

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### CRITERIA

The Jefferson Parish Contract Administration Policy & Procedures manual, released on January 21, 2021, requires that when the Parish executes a contract by Parish and State Law, a Parish employee will assume the role of contract administrator and be responsible for monitoring the contract and final acceptance.

All employees designated as contract administrators are required to complete an online training course.

### FINDING

- 8) The Department of Human Resource Management does not facilitate regular completion of the required online Contract Administrator training.

### OBSERVATIONS

The Parish introduced a Contract Policies and Procedures manual in January 2021. As part of the process of routing contracts, the Parish has a coversheet for each contractual agreement that contains key information necessary for approval of the agreement. One of the items on the coversheet is contact information for the Contract Administrator (CA). For the contract under review, Ms. Antoinette Holmes was designated as the CA; however, Ms. Rebecca Bourgeois is the CA for subsequent contracts. Internal Audit obtained most information related to this audit from Ms. Bourgeois.

On May 6, 2022, the Parish Attorney's Office and the Department of Human Resource Management (HRM) released an online training course related to Contract Administration. An email was sent to all Executive Staff and Directors, which communicated that all CAs were required to complete the course. (See Attachment G). Internal Audit obtained information through the HRMs training division that Ms. Holmes had satisfactorily completed the course on June 20, 2022. However, Ms. Bourgeois had not completed the online course and the accompanying test as of September 29, 2023. Ms. Bourgeois was unaware that the course existed; however, once Internal Audit communicated as such, she promptly completed the course as required by Jefferson Parish.

Internal Audit inquired with the HRMs Training Division Administrator, Ms. Nordette Adams, about any reminder emails sent to CAs and how often CAs are required to take the course. Ms. Adams responded that a reminder email is not sent and that each department is responsible for informing the CAs to take the course. HRM sends email reminders for other required training, such as Ethics and Sexual Harassment. Since the Parish manages a great volume of contracts, it is logical that HRM facilitates successful and regular completion of the required online training course for Contract Administration.

### RECOMMENDATION

- 8) Internal Audit recommends that the Department of Human Resource Management facilitate regular completion of required online Contract Administrator training.

## SUMMARY

The Department of Parks and Recreation has seen growth in aquatics programming via the contracts with the YMCA of Greater New Orleans and has developed a good working relationship with them. While such a positive business relationship is important, the Contract Administrator and staff should remain vigilant in adhering to, managing, and enforcing the contract terms.

The Department should critically review the contract to ensure that all items charged against it are appropriate and that contract language is updated and consistent with current Jefferson Parish operational practices. The services in the contracts should be specifically defined, and billing methods should be polished to achieve consistency.

Internal Audit found that some items may have been inappropriately reimbursed according to contract language, such as swim lessons, the swim team, insurance, and overhead. A summary of invoices reviewed is provided below and includes two full seasons of services (55-19614 and 55-20326) and one partial season (55-21124). In many cases, the Department of Parks and Recreation should work with other Parish departments to resolve the recommendations contained within the report.

Contract #	Swim Lessons	Pool Operations <sup>7</sup>	Swim Team <sup>7</sup>	W/C & Gen Liab. Ins.	11.25% Overhead	TOTAL
55-19614	\$89,125.00	\$98,446.87	\$5,025.83	\$2,590.35	\$12,159.22	\$207,347.27
55-20326	\$75,875.00	\$84,672.88	\$21,195.17	\$2,972.16	\$12,244.52	\$196,959.73
55-21124	\$26,875.00	\$40,694.00	\$10,296.39	\$1,453.38	\$5,899.92	\$85,218.69

\*\*\*\*\*

Internal Audit would like to thank the Department of Parks and Recreation personnel for their professionalism and responsiveness during this process, along with the various Jefferson Parish Directors and team members who contributed time and attention to this engagement.

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<sup>7</sup> Amounts do not include insurances and overhead shown in the columns to the right.



## RECAP OF RECOMMENDATIONS

#	Pg	Recommendation	Amount	Impact
1	5	Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to revise future contract language to include practical invoicing frequency.	N/A	Management Tool
2	5	Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to revise future contract language to include practical payment frequency.	N/A	Management Tool
3-a	9	Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the Swim Team under all relevant contracts with the YMCA of Greater New Orleans.	\$5,026	Dollars at Risk
3-b	9	Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to change the Section 1.0 Service language in future contracts to be more specific for contract needs. A provision for the swim team should be included.	N/A	Management Tool
4	9	Internal Audit recommends that the Jefferson Parish Parks and Recreation Department review all contract billing methods and determine an appropriate and consistent method. Consideration should be given to any amounts that may have been overbilled and paid.	\$89,125	Dollars at Risk

\*\*\*\*continued on the next page\*\*\*\*

#	Pg	Recommendation	Amount	Impact
5	10	Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve Worker's Compensation and General Liability Insurance payments under all relevant contracts with the YMCA of Greater New Orleans.	\$2,590	Dollars at Risk
6	11	Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the "Overhead 11.25%" line items under all relevant contracts with the YMCA of Greater New Orleans.	\$12,159	Dollars at Risk
7	12	Internal Audit recommends that the Department of Parks & Recreation work with the Parish Attorney's Office to alter future contract language to specify that the Contract Administrator will receive narrative reports at a frequency appropriate for these services.	N/A	Management Tool
8	13	Internal Audit recommends that the Department of Human Resource Management facilitate regular completion of required online Contract Administrator training.	N/A	Management Tool
<b>DOLLARS AT RISK</b>			<b>\$108,900</b>	

\*\*\*END REPORT\*\*\*

## ATTACHMENT A

### AGREEMENT BETWEEN JP AND YMCA: CONTRACT 55-19614

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#### COOPERATIVE ENDEAVOR AGREEMENT BETWEEN THE PARISH OF JEFFERSON AND YMCA OF GREATER NEW ORLEANS

This Agreement is made and entered into as of the date of full execution by the parties, as evidenced by the electronic signatures, by and between the Parish of Jefferson, State of Louisiana, (hereinafter, referred to as "PARISH") represented herein by Scott A. Walker, Council Chairperson of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No. 137244 adopted on the 17<sup>th</sup> day of March, 2021, and YMCA of Greater New Orleans, (hereinafter called "ORGANIZATION") represented by Gordon Wadge, President and Chief Executive Director. PARISH and ORGANIZATION may be referred to herein as "PARTY," individually, and "PARTIES," collectively.

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

WHEREAS, PARISH is authorized by Section 1.01(15) of the Jefferson Parish Charter to enter into this Agreement for the development and administration of recreational facilities; and

WHEREAS, the public purpose of the Project is described as providing additional recreational opportunities and programs for the citizens of Jefferson Parish; and

WHEREAS, PARISH has a reasonable expectation of receiving a benefit or value of advanced recreational sport activities for the youth of Jefferson Parish, thereby increasing the welfare and well-being of Jefferson Parish residents, which is at least equivalent to the use of PARISH property provided for in this Agreement; and

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

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

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

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

#### 1.0 Services.

- a. The YMCA of Greater New Orleans shall: use the funds provided under this agreement to provide water safety and swimming classes to the citizens of Jefferson Parish at swimming pools located on the West Bank of Jefferson Parish.

#### 2.0 Payment.

- a. In consideration of the services described above, the PARISH hereby agrees to provide funding to the YMCA of Greater New Orleans in an amount not to exceed Two Hundred Fifty-Four Thousand One Hundred Eighty-Seven Dollars (\$254,187.00). Payment will be made on a reimbursement basis in the following manner, which is in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1.

The YMCA of Greater New Orleans shall submit an invoice for services performed to the PARISH within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. The PARISH shall remit payment for such services within thirty (30) days following receipt of such detailed list of services and acceptance of the work product.

- 3.0 Term of Agreement. The term of this Agreement shall commence on the date of execution and end on midnight of the date immediately preceding the first anniversary, unless sooner terminated as provided below.

- 4.0 Termination. The terms of this Agreement shall be binding upon the PARTIES hereto

Page 1 of 6  
Resolution No. 137244  
YMCA of Greater New Orleans

See Amendment No 2  
on Page 27  
for changes to  
Section 1.0, Services.

See Amendment No 1  
on Page 25  
for changes to  
Section 2.0, Payment.

until the work has been completed and accepted by PARISH, but this Agreement may be terminated under any or all of the following conditions:

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

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

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

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

The PARTIES hereto acknowledge and agree that PARISH shall not:

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

ORGANIZATION 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.

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

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

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

8.0 **Insurance.** ORGANIZATION shall secure and maintain at its expense such insurance that will protect it, and PARISH, from claims under the Worker's Compensation Acts and from claims for bodily injury, death or property damage which may arise from the performance

of services under this Agreement. All certificates of insurance shall be furnished to PARISH and shall provide that insurance shall not be cancelled without thirty (30) days prior notice of cancellation given to PARISH, in writing, on all of the required coverage provided to PARISH. All notices will name ORGANIZATION, and identify the Council Resolution approving the terms of the contract. PARISH may examine the policies at any time and without notice.

**All Policies and Certificates of Insurance of the Organization Shall Contain the Following Clauses:**

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

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

- a. In the event ORGANIZATION hires workers within the State of Louisiana it shall obtain Worker's Compensation Insurance. As required by State Statute exception, employer's liability, Section B, shall be at least \$1,000,000.00 per occurrence when work is to be over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000.00 per occurrence.
- b. Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage.
- c. In the event ORGANIZATION owns or leases automobiles it shall obtain Comprehensive Automobile Liability insurance with a Combined Single Limit of \$1,000,000.00 per occurrence for bodily injury and property damage.
- d. No insurance required herein shall include a deductible greater than \$10,000.00. The cost of the deductible shall be borne by ORGANIZATION.
- e. Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

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

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



obligation of ORGANIZATION concerning indemnification.

- 9.0 **Reports.** ORGANIZATION shall furnish narrative reports to the Jefferson Parish Internal Auditor on the amounts and reasons for all expenditures of funds allocated under this Agreement. Agreements for amounts that are less than \$100,000.00 require annual narrative reporting and such reports shall be furnished by the end of the calendar year in which the Agreement is executed. Agreements for amounts of \$100,000.00 or greater require quarterly narrative reporting. Narrative reports for Agreements of less than 1 year in duration must be furnished within 30 days of the event taking place.
- 10.0 **Cost and Collection Records.** PARISH shall be entitled to audit the books, documents, papers and records of ORGANIZATION and any subcontractors which are reasonably related to this Agreement. ORGANIZATION and its subcontractors shall maintain all books, documents, papers, accounting records and other evidence pertaining to funds collected and shall make such materials available at their respective offices at all reasonable times during the Agreement period and for three years from date of final payment under this Agreement, for inspection by PARISH, and copies thereof shall be furnished if requested.
- 11.0 **Notice.** All notices and correspondence required to be sent shall be by U.S. Certified Mail – Return Receipt Requested, or via nationally recognized overnight courier service addressed as follows:
- PARISH: Scott A. Walker  
COUNCIL CHAIRPERSON  
Jefferson Parish Council  
200 Derbigny Street, Suite 6200  
Gretna, Louisiana 70053
- ORGANIZATION: Gordon Wadge  
President and Chief Executive Director  
320 Metairie Hammond Hwy., Suite 321  
Metairie, Louisiana 7000533
- 12.0 **Assignment.** This Agreement shall be binding upon the successors and assigns for the PARTIES hereto. This Agreement shall not be assigned or subcontracted in whole or in part by ORGANIZATION as to the services to be performed hereunder without the written consent of PARISH.
- 13.0 **Legal Compliance.** PARISH and ORGANIZATION shall comply with all federal, state, and local laws and regulations, including, specifically, the Louisiana Code of Governmental Ethics (R.S. 42:1101, *et seq.*) in carrying out the provisions of this Agreement and Legislative Auditor's authority to audit (R.S. 24:513) in order to monitor and evaluate the use of the funds to ensure effective achievement of project goals and objectives.
- 14.0 **Employment of Parish Personnel.** ORGANIZATION certifies that it has not employed and will not employ any person to engage in the performance of this Agreement who is, presently, or at the time of such employment, an employee of PARISH.
- 15.0 **Covenant against Contingent Fees.** ORGANIZATION warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for ORGANIZATION, to solicit or secure this Agreement, and that it has not paid or agreed to pay any entity or person, other than a bona fide employee working solely for ORGANIZATION any fee, commission, percentage, brokerage fee, gift, or any other consideration, contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, PARISH shall have the right to annul this Agreement without liability or, in PARISH's discretion, to deduct from the contract price or consideration, or otherwise recover the full amount of such fee, commission, percentage, brokerage fee, gift, or contingent fee.
- 16.0 **Discrimination Clause.** ORGANIZATION agrees to abide by the requirements of the

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

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



This Agreement is fully executed on the latest date indicated below.

DATE:

PARISH OF JEFFERSON

3/26/2021

BY: Scott A. Walker  
Scott A. Walker, Council Chairperson  
Jefferson Parish Council

DATE:

YMCA OF GREATER NEW ORLEANS

3/26/2021

BY: Gordon Wadge  
Gordon Wadge  
President and Chief Executive Director

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

**RESOLUTION NO. 137244**

A resolution authorizing the execution of a Cooperative Endeavor Agreement between the Parish of Jefferson and the **YMCA of Greater New Orleans** to provide water safety and swimming classes to citizens of Jefferson Parish in an amount not to exceed Two Hundred Fifty-Four Thousand One Hundred Eighty-Seven Dollars (\$254,187.00). (Council District 3)

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

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

**WHEREAS**, PARISH, as authorized by the Jefferson Parish Charter Section 1.01(15), desires to cooperate with YMCA of Greater New Orleans in the implementation of the Project as hereinafter provided; and

**WHEREAS**, the public purpose for the expenditure is to provide additional recreational programs for the citizens of Jefferson Parish by funding water safety and swimming classes for the citizens of Jefferson Parish; and

**WHEREAS**, the PARISH has a reasonable expectation of receiving the benefits of an increase in recreational activities and promotion of the general welfare and happiness of all Jefferson Parish citizens, that is at least equivalent to the Two Hundred Fifty-Four Thousand One Hundred Eighty-Seven Dollars (\$254,187.00) provided for in this Agreement; and

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

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

**WHEREAS**, PARISH desires to cooperate with the YMCA of Greater New Orleans in the implementation of the project as provided herein.

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

**SECTION 1.** That the Cooperative Endeavor Agreement between the Parish of Jefferson and the YMCA of Greater New Orleans to provide water safety and swimming classes to citizens of Jefferson Parish in an amount not to exceed Two Hundred Fifty-Four Thousand One Hundred Eighty-Seven Dollars (\$254,187.00) is hereby approved.

**SECTION 2.** That the cost shall be charged to Account No. 21830-2532-7349.1.


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

The 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 17<sup>th</sup> day of March, 2021.

THE FOREGOING IS CERTIFIED  
TO BE A TRUE & CORRECT COPY

  
EULA A. LOPEZ  
PARISH CLERK  
JEFFERSON PARISH COUNCIL

**AMENDMENT NO. 1  
TO THE  
COOPERATIVE ENDEAVOR AGREEMENT  
BETWEEN  
THE PARISH OF JEFFERSON  
AND  
YMCA OF GREATER NEW ORLEANS**

This Agreement is made and entered into as of the date of full execution by the parties, as evidenced by the electronic signatures attached hereto, by and between the Parish of Jefferson, State of Louisiana, (hereinafter, referred to as "PARISH") represented herein by Scott A. Walker, Council Chairperson of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No. 137634 adopted on the 19<sup>TH</sup> day of May, 2021, and YMCA of Greater New, a not for profit corporation, represented by Gordon Wadge, its President and Chief Executive Officer. PARISH and YMCA of Greater New Orleans may be referred to herein as "PARTY," individually, and "PARTIES," collectively.

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

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

**WHEREAS**, PARISH, as authorized by the Jefferson Parish Charter Section 1.01(15), desires to cooperate with YMCA of Greater New Orleans in the implementation of the Project as hereinafter provided; and

**WHEREAS**, the public purpose for the expenditure is to provide additional recreational programs for the citizens of Jefferson Parish by funding water safety and swimming classes for the citizens of Jefferson Parish; and

**WHEREAS**, under an Agreement between the parties dated March 26, 2021, as authorized by Resolution No. 137244, adopted on March 17, 2021, PARISH provided Two Hundred Fifty-Four Thousand One Hundred Eighty-Seven Dollars (\$254,187.00) to the YMCA of Greater New Orleans to provide water safety and swimming classes for citizens of Jefferson Parish; and

**WHEREAS**, PARISH wishes to provide an additional Twenty Thousand Dollars (\$20,000.00) to YMCA of Greater New Orleans for additional water safety and swimming classes for the citizens of Jefferson Parish, thereby increasing the maximum amount of the agreement to Two Hundred Seventy-Four Thousand One Hundred Eighty-Seven Dollars (\$274,187.00); and

**WHEREAS**, the PARISH has a reasonable expectation of receiving the benefits of an increase in recreational activities and promotion of the general welfare and happiness of all Jefferson Parish citizens, that is at least equivalent to total amount of Twenty Thousand Dollars (\$20,000.00) provided for in this Agreement; and

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

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

**WHEREAS**, PARISH desires to cooperate with the YMCA of Greater New Orleans in the implementation of the project as provided herein.

**NOW, THEREFORE**, the PARISH and the YMCA of Greater New Orleans hereby agree as follows:

A. That Section 2.0 of the Cooperative Endeavor Agreement dated March 26,

Page 1 of 2  
Resolution No. 137634  
YMCA of Greater New Orleans

2021, by and between Jefferson Parish and the YMCA of Greater New Orleans, are hereby amended to read as follows:

**2.0 Payment.** In consideration of the services described above, the PARISH hereby agrees to provide funding to the ORGANIZATION in an amount not to exceed Two Hundred Seventy-Four Thousand One Hundred Eighty-Seven Dollars (\$274,187.00). Payment will be made on a reimbursement basis in the following manner, which is in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1.

The ORGANIZATION shall submit an invoice for services performed to the PARISH within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. The PARISH shall remit payment for such services within thirty (30) days following receipt of such detailed list of services and acceptance of the work product.

B. That it is further agreed and understood that any language in this First Amendment shall supersede any language to the contrary contained in the Original Agreement, and that all other terms and conditions of the Original Agreement shall remain the same, unchanged and in full force and effect.

This Agreement is fully executed on the latest date indicated below.

DATE:

PARISH OF JEFFERSON

6/7/2021

BY: 

SCOTT A. WALKER  
Jefferson Parish Council Chairman

DATE:

YMCA OF GREATER NEW ORLEANS

6/8/2021

BY: 

GORDON WADGE  
President and Chief Executive Officer

**AMENDMENT NO. 2  
TO THE  
COOPERATIVE ENDEAVOR AGREEMENT  
BETWEEN  
THE PARISH OF JEFFERSON  
AND  
YMCA OF GREATER NEW ORLEANS**

This Agreement is made and entered into as of the date of full execution by the parties, as evidenced by the electronic signatures attached hereto, by and between the Parish of Jefferson, State of Louisiana, (hereinafter, referred to as "PARISH") represented herein by Scott A. Walker, Council Chairperson of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No. 137891 adopted on the 30<sup>TH</sup> day of June, 2021, and YMCA of Greater New Orleans, a not for profit corporation, represented by Gordon Wadge, its President and Chief Executive Officer. PARISH and YMCA of Greater New Orleans may be referred to herein as "PARTY," individually, and "PARTIES," collectively.

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

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

**WHEREAS**, PARISH, as authorized by the Jefferson Parish Charter Section 1.01(15), desires to cooperate with YMCA of Greater New Orleans in the implementation of the Project as hereinafter provided; and

**WHEREAS**, the public purpose for the expenditure is to provide additional recreational programs for the citizens of Jefferson Parish by funding water safety and swimming classes for the citizens of Jefferson Parish; and

**WHEREAS**, under an Agreement between the parties dated March 26, 2021, as authorized by Resolution No. 137244, adopted on March 17, 2021, PARISH provided Two Hundred Fifty-Four Thousand One Hundred Eighty-Seven Dollars (\$254,187.00) to the YMCA of Greater New Orleans to provide water safety and swimming classes for citizens of Jefferson Parish; and

**WHEREAS**, Resolution No. 137634 dated May 19, 2021 authorized the Parish to provide an additional Twenty Thousand Dollars (\$20,000.00) to the YMCA of Greater New Orleans for additional water safety and swimming classes for the citizens of Jefferson Parish, thereby increasing the maximum amount of the agreement to Two Hundred Seventy-Four Thousand One Hundred Eighty-Seven Dollars (\$274,187.00); and

**WHEREAS**, PARISH wishes to provide an additional Eastbank site for water safety and swimming classes for citizens of Jefferson Parish at the East Jefferson YMCA; and

**WHEREAS**, the PARISH has a reasonable expectation of receiving the benefits of an additional Eastbank site for water safety and swimming classes for citizens of Jefferson Parish at the East Jefferson YMCA; and

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

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

**WHEREAS**, PARISH desires to cooperate with the YMCA of Greater New Orleans in the implementation of the project as provided herein.

**NOW, THEREFORE**, the PARISH and the YMCA of Greater New Orleans hereby agree as follows:

Page 1 of 2  
Resolution No. 137891  
YMCA of Greater New Orleans

A. That Section 1.0 of the Cooperative Endeavor Agreement dated March 26, 2021, by and between Jefferson Parish and the YMCA of Greater New Orleans, are hereby amended to read as follows:

**1.0 Services.** The YMCA of Greater New Orleans shall: use the funds provided under this agreement to provide water safety and swimming classes to the citizens of Jefferson Parish at swimming pools on the East Bank and West Bank of Jefferson Parish located at Johnny Jacobs Playground and East Jefferson YMCA.

B. That it is further agreed and understood that any language in this Second Amendment shall supersede any language to the contrary contained in the Original Agreement, and that all other terms and conditions of the Original Agreement shall remain the same, unchanged and in full force and effect.

This Agreement is fully executed on the latest date indicated below.

DATE:

PARISH OF JEFFERSON

7/13/2021

BY: SCOTT A. WALKER  
SCOTT A. WALKER  
Jefferson Parish Council Chairperson

DATE:

YMCA OF GREATER NEW ORLEANS

7/14/2021

BY: GORDON WADGE  
GORDON WADGE  
President and Chief Executive Officer

## ATTACHMENT B

### EASTBANK AND WESTBANK PLAYGROUND LOCATIONS

<u>Eastbank Recreation</u>											
<u>Playgrounds</u>											
		Disc Golf	Dog Park	Fitness Eq.	Pool	Rentals	Splash Pad	Tennis Courts	Tot Lot	Walking Track	
1. Cleary			✓		✓			✓			
2. Delta					✓		✓	✓			
3. Girard					✓		✓	✓			
4. Jefferson			✓		✓		✓	✓	✓		
5. Jesse Owens					✓			✓			
6. Johnny Bright					✓		✓	✓			
7. Lafreniere Park		✓	✓	✓		✓		✓	✓		
8. Lakeshore			✓		✓		✓	✓	✓		
9. Lasalle Complex			✓		✓					✓	
10. Lemon					✓			✓			
11. Little Farms					✓		✓	✓			
12. Mike Miley					✓		✓	✓			
13. Pontiff			✓		✓		✓	✓	✓		
14. Ree Alario Special Needs Center											
15. Williams Play Lot					✓			✓			
<b>1. Cleary</b> 3700 Civic Ave. Metairie, 70001		<b>5. Jesse Owens</b> 11101 Newton St River Ridge, 70123			<b>9. Lasalle Complex</b> 6600 Airline Dr. Metairie, 70002			<b>13. Pontiff</b> 1521 Palm St. Metairie, 70001			
<b>2. Delta</b> 8301 W. Metairie Ave Metairie, 70003		<b>6. Johnny Bright</b> 3401 Cleary Ave Metairie, 70002			<b>10. Lemon</b> 1307 S. Causeway Blvd Jefferson, 70121			<b>14. Ree Alario Special Needs Center</b> 6900 Saints Dr. Metairie, 70003			
<b>3. Girard</b> 5300 Irving St. Metairie, 70003		<b>7. Lafreniere Park</b> 3000 Downs Bld Metairie, 70003			<b>11. Little Farms</b> 10301 South Pk St River Ridge, 70123			<b>15. Williams Playlot</b> 7744 Mistletoe St. Metairie, 70003			
<b>4. Jefferson</b> 4100 South Dr Jefferson, 70121		<b>8. Lakeshore</b> 1125 Rosa Ave Metairie, 70005			<b>12. Mike Miley</b> 6716 W. Metairie Ave Metairie, 70003						



## Westbank Recreation Playgrounds

	Disc Golf	Dog Park	Fitness Eq.	Pool	Rentals	Splash Pad	Tennis Courts	Tot Lot	Walking Track
1. Avondale				✓				✓	
2. Belle Terre				✓		✓	✓		
3. Bridge City			✓	✓					
4. Estelle				✓				✓	
5. Estelle Community Center				✓					
6. Harold McDonald								✓	
7. Harvey							✓	✓	
8. Johnny Jacobs			✓	✓		✓	✓	✓	
9. Kennedy Heights				✓		✓	✓		
10. Kings Grant				✓		✓	✓	✓	
11. MLK				✓		✓	✓	✓	
12. Nicholson				✓		✓	✓		
13. Oakdale			✓	✓		✓	✓	✓	
14. Parc De Familles	✓	✓		✓		✓			✓
15. PARD				✓		✓	✓	✓	
16. Rosethorne				✓			✓		
17. Terrytown				✓		✓	✓		
18. Waggaman				✓		✓	✓		
19. Woodmere				✓				✓	

**1. Avondale**  
709 S. Jamie Blvd  
Avondale, 70094

**6. Harold McDonald**  
900 Drake Ave  
Westwego, 70094

**11. Martin Luther King**  
2400 Lester St  
Harvey, 70058

**15. PARD**  
5185 Eighty Arpent Rd.  
Marrero, 70072

**2. Belle Terre**  
5600 Belle Terre Rd  
Marrero, 70072

**7. Harvey**  
2240 Alamo St  
Harvey, 70058

**12. Nicholson**  
7101 11th St.  
Marrero, 70072

**16. Rosethorne**  
865 Jean Lafitte Blvd  
Lafitte,, 70067

**3. Bridge City**  
400 11th St.  
Bridge City, 70094

**8. Johnny Jacobs**  
5851 5th Ave  
Marrero, 70072

**13. Oakdale**  
650 Wall Blvd  
Gretna, 70056

**17. Terrytown**  
641 Heritage Ave  
Terrytown, 70056

**4. Estelle**  
5801 Leo Kerner Pkwy  
Marrero, 70072

**9. Kennedy Heights**  
248 Mission Ct  
10ondale, 70094

**14. Parc Des Familles**  
6101 Leo Kerner  
Lafitte Pkwy  
Marrero, 70072

**18. Waggaman**  
516 Dandelion St.  
Waggaman, 70094

**5. Estelle Center**  
5012 Ehret Rd.  
Marrero, 70072

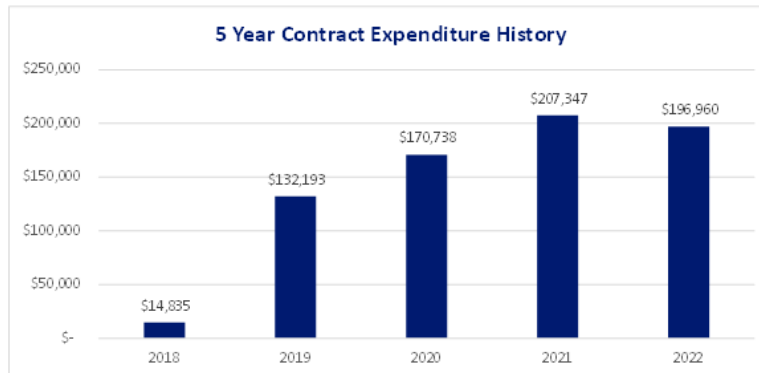
**10. Kings Grant**  
3805 15th St  
Harvey, 70058

**19. Woodmere**  
4100 Glenmore Dr.  
Harvey, 70058

## ATTACHMENT C

### YMCA WATER SAFETY & SWIMMING CLASSES: 5-YEAR CONTRACT HISTORY

YMCA OF GREATER NEW ORLEANS CONTRACT HISTORY								
Year	Contract #	Description	Start	End	Amount	Posted	Pool Loc	
2018	55-00017537	WATER SAFETY AND SWIMMING CLASS	6/8/2018	6/07/2019	\$ 15,000.00	\$ 14,835.00	W	
2019	55-00018192	WATER SAFETY AND SWIMMING CLASS	4/15/2019	4/14/2020	\$ 103,065.00	\$ 82,513.12	W	
2019	55-00018313	WATER SAFETY AND SWIMMING CLASS	6/14/2019	6/13/2020	\$ 25,000.00	\$ 24,840.00	W	
2019	55-00018343	WATER SAFETY AND SWIMMING CLASS	6/19/2019	6/19/2020	\$ 25,000.00	\$ 24,840.00	W	
2020	55-00018842	WATER SAFETY AND SWIMMING CLASS	2/3/2020	2/2/2021	\$ 170,735.25	\$ 170,738.25	W	
2021	55-00019614	WATER SAFETY AND SWIMMING CLASS	3/26/2021	3/26/2022	\$ 254,187.00	\$ 207,347.27	E & W	
2022	55-00020326	WATER SAFETY AND SWIMMING CLASS	5/2/2022	5/21/2023	\$ 283,945.16	\$ 196,959.73	E & W	



## ATTACHMENT D

### INVOICES REVIEWED / NATURE OF CONTRACT EXPENDITURES

Contract #	Invoice #	Invoice Date	Dates Covered	Check #	Check Date	# Days	Amount
<b>INITIAL SAMPLE</b>							
55-19614	52821	5/28/2021	Mar, Apr 2021	1277349	8/10/2021	74	3,422.16
55-19614	62821	6/29/2021	May 2021	1277349	8/10/2021	42	18,193.77
55-19614	63021	6/29/2021	May 2021	1277349	8/10/2021	42	160.00
55-19614	63121	6/29/2021	May 2021	1277349	8/10/2021	42	12,995.00
55-19614	72821	7/29/2021	June 2021	1277349	8/10/2021	12	26,963.77
55-19614	72921	7/29/2021	June 2021	1277349	8/10/2021	12	580.30
55-19614	72721	7/29/2021	June 2021	1277656	8/17/2021	19	43,240.00
55-19614	82121	8/27/2021	July 2021	1279509	not obtained		1,250.71
55-19614	82021	8/27/2021	July 2021	1279780	10/12/2021	46	32,890.00
55-19614	82221	8/27/2021	July 2021	1279780	10/12/2021	46	36,666.14
55-19614	92221	9/24/2021	Aug 2021	1279780	10/12/2021	18	28,598.28
55-19614	92521	9/27/2021	Aug 2021	1280060	not obtained		993.54
55-19614	102721	10/29/2021	Sep 2021	1285012	not obtained		1,393.60
55-19614	13 invoices		2021 Season	6 checks			<u>207,347.27</u>

Description	Swim Lessons	Pool Operations	Swim Team	TOTAL	Finding #
Swim Lessons	\$ 89,125.00	\$ -	\$ -	\$ 89,125.00	4
Aquatics Director	\$ -	\$ 6,458.00	\$ -	\$ 6,458.00	
Aquatics Manager	\$ -	\$ 10,525.50	\$ -	\$ 10,525.50	
Lifeguards	\$ -	\$ 44,275.78	\$ -	\$ 44,275.78	
Swim Coach	\$ -	\$ -	\$ 1,992.38	\$ 1,992.38	3-a
Benefits (no WC)	\$ -	\$ 6,498.07	\$ 173.09	\$ 6,671.16	3-a
Workers Comp (WC) 1% of salary lines	\$ -	\$ 569.84	\$ 7.47	\$ 577.31	5
Travel/Transportation	\$ -	\$ 60.00	\$ -	\$ 60.00	
Training/Cert Fees	\$ -	\$ 635.16	\$ -	\$ 635.16	
Police Detail	\$ -	\$ 29,340.00	\$ -	\$ 29,340.00	
Staff Uniforms	\$ -	\$ 466.50	\$ -	\$ 466.50	
Program Supplies	\$ -	\$ 1,961.49	\$ -	\$ 1,961.49	
Aquatic Equipment	\$ -	\$ -	\$ -	\$ -	
Swim Coach Uniforms	\$ -	\$ -	\$ 440.00	\$ 440.00	3-a
Swim Team Uniforms/Caps	\$ -	\$ -	\$ 1,434.00	\$ 1,434.00	3-a
Swim Team Ribbons, Awards, Flags, Water	\$ -	\$ -	\$ 144.17	\$ 144.17	3-a
Swim Team Participation Fees	\$ -	\$ -	\$ 30.19	\$ 30.19	3-a
Swim Meet Membership	\$ -	\$ -	\$ 812.00	\$ 812.00	3-a
Swim Meet Photography	\$ -	\$ -	\$ -	\$ -	3-a
Employee Background Checks	\$ -	\$ 86.75	\$ -	\$ 86.75	
IT Support	\$ -	\$ -	\$ -	\$ -	
Internet - Pool house	\$ -	\$ 172.43	\$ -	\$ 172.43	
General Liab Ins	\$ -	\$ 2,013.04	\$ -	\$ 2,013.04	5
Overhead @ 11.25%	\$ -	\$ 11,858.82	\$ 300.40	\$ 12,159.22	6
FFCRA deduct	\$ -	\$ (2,032.81)	\$ -	\$ (2,032.81)	
<b>TOTALS</b>	<b>\$ 89,125.00</b>	<b>\$ 112,888.57</b>	<b>\$ 5,333.70</b>	<b>\$ 207,347.27</b>	
<b>Full Season</b>	<b>43.0%</b>	<b>54.4%</b>	<b>2.6%</b>	<b>Contract #55-19614</b>	

Contract #	Invoice #	Dates Covered	Check #	Amount
EXPANDED SAMPLE				
55-20326	20122	Feb, Mar, Apr 2022	1294836	3,008.18
55-20326	05-22-JJSL-BC	May 16-27, 2022	1295076	7,375.00
55-20326	05-22-EJ	Apr, May 2022	1295076	10,478.03
55-20326	05-22-JJOPER	May 2022	1295225	12,292.59
55-20326	06-22-EJ	June 2022	1296358	2,308.16
55-20326	06-22-JJOPER	June 2022	1296358	24,601.92
55-20326	06-22-JJSL	June 2022	1296358	32,000.00
55-20326	07-22-EJ	July 2022	1297916	2,677.29
55-20326	07-22-JJOPER	July 2022	1297916	42,057.65
55-20326	07-22-JJSL	July 2022	1297916	31,375.00
55-20326	08-22-EJ	Aug 2022	1300782	512.57
55-20326	08-22-JJSL	Aug 8-19, 2022	1300782	5,125.00
55-20326	08/09-JJOPER	Aug, Sep 2022	1300782	23,148.34
55-20326	13 invoices	2022 Season	6 checks	<u>196,959.73</u>
55-21124	04-23-JJOPER	Apr 2023	1317638	212.35
55-21124	05-23-JJSL	May 15-26, 2023	1317638	7,000.00
55-21124	05-23-EJ	May 2023	1317638	1,160.52
55-21124	05-23-JJOPER	May 2023	1317638	9,938.46
55-21124	06-23-EJ	June 2023	1317638	7,873.97
55-21124	06-23-JJOPER	June 2023	1317638	39,158.39
55-21124	06-23-JJSL	June 2023	1317638	19,875.00
55-21124	7 invoices	2023 Season (partial)	1 check	<u>\$85,218.69</u>

Description	Swim Lessons	Pool Operations	Swim Team	TOTAL	Finding #
Swim Lessons	\$ 75,875.00			\$ 75,875.00	4
Aquatics Director		\$ 13,497.41		\$ 13,497.41	
Aquatics Manager		\$ 3,068.50		\$ 3,068.50	
Lifeguards		\$ 34,308.22		\$ 34,308.22	
Swim Coach			\$ 3,533.75	\$ 3,533.75	3-a
Benefits (no WC)		\$ 5,620.24	\$ 376.34	\$ 5,996.58	3-a
Workers Comp (WC) 1% of salary lines		\$ 508.74	\$ 35.34	\$ 544.08	5
Travel/Transportation		\$ 18.56		\$ 18.56	
Training/Cert Fees		\$ 32.80		\$ 32.80	
Police Detail		\$ 23,980.00		\$ 23,980.00	
Staff Uniforms		\$ 383.62		\$ 383.62	
Program Supplies		\$ 735.66		\$ 735.66	
Aquatic Equipment		\$ -		\$ -	
Swim Coach Uniforms			\$ -	\$ -	3-a
Swim Team Uniforms/Caps			\$ 8,588.04	\$ 8,588.04	3-a
Swim Team Ribbons, Awards, Flags, Water			\$ 834.79	\$ 834.79	3-a
Swim Team Participation Fees			\$ 467.95	\$ 467.95	3-a
Swim Meet Membership			\$ 9,432.00	\$ 9,432.00	3-a
Swim Meet Photography			\$ 108.74	\$ 108.74	3-a
Employee Background Checks		\$ 155.25		\$ 155.25	
IT Support		\$ 182.10		\$ 182.10	
Internet - Pool house		\$ -		\$ -	
General Liab Ins		\$ 2,972.16		\$ 2,972.16	5
Overhead @11.25%		\$ 9,614.61	\$ 2,629.91	\$ 12,244.52	6
FFCRA deduct				\$ -	
<b>TOTALS</b>	<b>\$ 75,875.00</b>	<b>\$ 95,077.87</b>	<b>\$ 26,006.86</b>	<b>\$ 196,959.73</b>	
<b>Full Season</b>	<b>36.6%</b>	<b>45.9%</b>	<b>12.5%</b>	<b>Contract #55-20326</b>	

Description	Swim Lessons	Pool Operations	Swim Team	TOTAL	Finding #
Swim Lessons	\$ 26,875.00			\$ 26,875.00	4
Aquatics Director		\$ 3,250.00		\$ 3,250.00	
Aquatics Manager		\$ 4,075.00		\$ 4,075.00	
Lifeguards		\$ 11,867.55		\$ 11,867.55	
Swim Coach			\$ 510.00	\$ 510.00	3-a
Benefits (no WC)		\$ 2,389.33	\$ 54.31	\$ 2,443.64	3-a
Workers Comp (WC) 1% of salary lines		\$ 24.13	\$ 5.10	\$ 29.23	5
Travel/Transportation		\$ 78.82		\$ 78.82	
Training/Cert Fees		\$ 881.60		\$ 881.60	
Police Detail		\$ 13,740.00		\$ 13,740.00	
Staff Uniforms		\$ 834.75		\$ 834.75	
Program Supplies		\$ 768.38		\$ 768.38	
Aquatic Equipment		\$ 2,725.06		\$ 2,725.06	
Swim Coach Uniforms			\$ -	\$ -	3-a
Swim Team Uniforms/Caps			\$ 3,296.36	\$ 3,296.36	3-a
Swim Team Ribbons, Awards, Flags, Water			\$ -	\$ -	3-a
Swim Team Participation Fees			\$ -	\$ -	3-a
Swim Meet Membership			\$ 6,490.00	\$ 6,490.00	3-a
Swim Meet Photography			\$ -	\$ -	3-a
Employee Background Checks		\$ -		\$ -	
IT Support		\$ -		\$ -	
Internet - Pool house		\$ -		\$ -	
General Liab Ins		\$ 1,453.38		\$ 1,453.38	5
Overhead @11.25%		\$ 4,734.90	\$ 1,165.02	\$ 5,899.92	6
FFCRA deduct				\$ -	
<b>TOTALS</b>	<b>\$ 26,875.00</b>	<b>\$ 46,822.90</b>	<b>\$ 11,520.79</b>	<b>\$ 85,218.69</b>	
<b>Partial Season</b>	<b>13.0%</b>	<b>22.6%</b>	<b>5.6%</b>	<b>Contract #55-21124</b>	

# ATTACHMENT E

## POOL OPERATIONS INVOICE EXAMPLE (#82221)



YMCA of Greater New Orleans  
320 Metairie Hammond Hwy Suite 321  
Metairie, LA 70005

### INVOICE

Name Jefferson Parish Recreation Department  
Address 7437 Lapalco Blvd  
City Marrero State LA ZIP 70072  
Attn: Mario Bazile Phone 504-349-5000

Dates Covered 7/1/2021-7/31/2021  
Invoice No. 82221  
Employee Rachael Jonas  
Date Submitted 8/27/21

Qty	Description	Unit Price	Total
1	Aquatics Director - Rachael Jonas - Salary July 2021	\$1,614.50	\$1,614.50
1	Aquatics Director Benefits (FICA, SS, Medicare, Retirement) July 2021	\$316.49	\$316.49
1	Aquatics Manager - Johnnie Bridges - Salary July 2021	\$2,844.00	\$2,844.00
1	Aquatics Manager Benefits (FICA, SS, Medicare) July 2021	\$217.57	\$217.57
1	Lifeguard Salaries July 2021	\$13,410.90	\$13,410.90
1	Lifeguard Benefits (FICA, SS, Medicare) June 2021	\$1,041.30	\$1,041.30
1	Swim Coach Salaries 36.5 hours July 2021	\$547.50	\$547.50
1	Swim Coach Benefits July 2021 (FICA 7.65%)	\$41.88	\$41.88
1	JPRD Detail Police July 2021	\$11,390.00	\$11,390.00
1	Employment Fees - background checks July 2021	\$32.90	\$32.90
1	Johnny Jacobs Swim Team Ribbons for season 2021	\$35.78	\$35.78
1	Swimmingly cost for JJ Swim Team for 15 swimmers 2021	\$210.00	\$210.00
1	Aquatics Manager, LG, Swim Coach Unemployment 2% of total salary July 2021	\$336.05	\$336.05
1	Internet cost for pool house July 2021	\$30.09	\$30.09
1	General Liability Insurance - July 2021	\$503.26	\$503.26
1	Program Supplies - Copy paper and ink for printer July 2021	\$60.32	\$60.32
1	Aquatics Manager, LG, SC Workmans Comp based on paid salaries July 2021	\$148.00	\$148.00
1	Water for swim meets July 2021	\$42.60	\$42.60
1	Swim Team Coaches Uniforms July 2021	\$105.00	\$105.00
1	Swim Team Suit for late registration swim team participant July 2021	\$30.19	\$30.19
1	YMCA of GNO Overhead 11.25% July 2021	\$3,707.81	\$3,707.81

SubTotal \$36,666.14

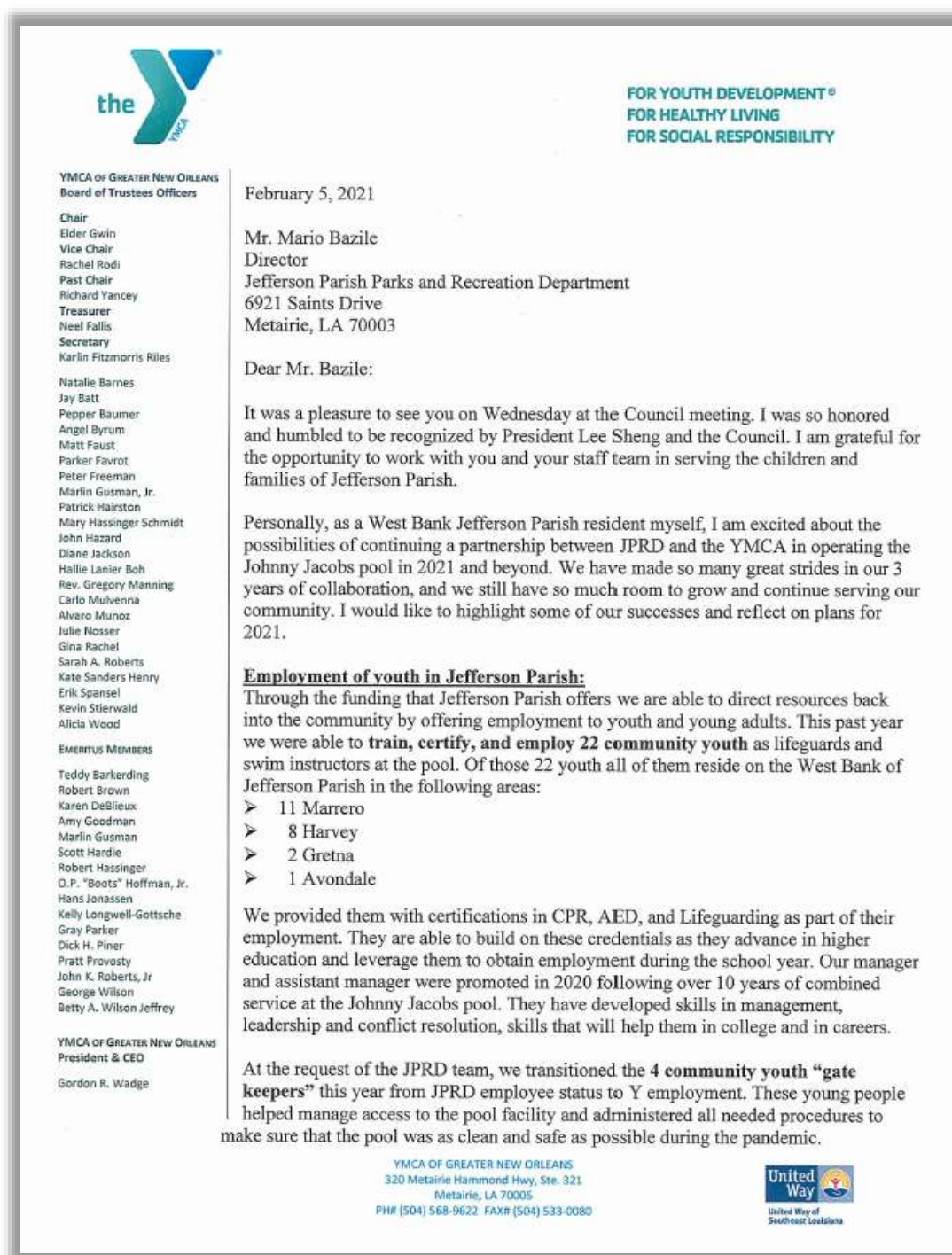
**TOTAL \$36,666.14**

Please remit payment by: 9/30/2021  
YMCA of Greater New Orleans  
320 Metairie Hammond Hwy Suite 321  
Attention to: Rachael Jonas



## ATTACHMENT F

### 2020 PROGRAM NARRATIVE AND 2021 YMCA POOL BUDGET





Finally, the YMCA works closely with the Jefferson Parish Sheriff's Department to contract **2 detail officers** at all times that the pool is open. These details offer additional working hours and income to our local deputies to support their vital public service.

**Aquatic opportunities for Jefferson Parish:**

Our most important service is providing free swim lessons to Jefferson Parish residents. Over the last 3 years we have been able to provide 1,331 lessons at the Johnny Jacobs pool. Even during the pandemic in 2020, we were able to offer 270 swim lessons to unique participants and served:

- 102 preschool children ages 3-5
- 137 school age children ages 6-12
- 21 teens ages 13-17
- 10 adults ages 18 and up

The lessons include: open lessons in the evening for working parents; adult and teen lessons on the weekends for shift workers; and camp lessons for children who attend Jefferson Parish day camp swim days and cannot pass the swim test. Every lesson that we have opened up to the public for registration has filled up to capacity almost immediately. We keep waiting lists for those parents who still want their children to get swim education. In 2021 we have a stretch goal as you and I have discussed of serving 1,000 children in swim lessons.

Our goal since our partnership first began has been to help as many Jefferson Parish children as possible be safe around the water and be able to develop swimming skills so that they can enjoy swimming as both a sport and as recreation. In 2021 we plan to launch a community swim team - the inaugural season of the "**Johnny Jacobs Dolphins**". Since we have been offering swim lessons in the community for 3 years now, we have returning students that have built up enough endurance and skill to take part in a formal swim team. This team will be part of our YMCA of Greater New Orleans Swim Team league and will compete in at least 3 swim meets and a championship meet. Our goal is to have 20 swimmers on the team this year.

**2021 Goals:**

This partnership relies on funding that is authorized by the Jefferson Parish Recreation Department and the Jefferson Parish Council. Our goals for the upcoming 2021 year include:

- 6 days per week, 60 hours total per week on average of YMCA managed pool operations in the summer. We will open the pool in April and stretch into September and adjust hours in the early and later months when children are in school.
- 1,000 free learn-to-swim lessons for Jefferson Parish residents and Jefferson Parish campers
- 22 community youth trained, certified employed and working as professional aquatic staff
- 20 community youth swim team participants for our Johnny Jacobs Dolphins team
- 30 hours/6 days per week of general recreational swim offerings for the community
- 20 community youth certified in CPR and lifeguarding through the American Red Cross
- 270 detail shifts offered to Jefferson Parish Sheriff's Deputies

**2021 Budget:**

As you know, we are paid on a cost reimbursement basis for actual approved services performed.

Our Jefferson Parish approved expenditures in **2020** were:

\$110,738 for pool general operations

\$ 60,000 for swim lessons totaling

\$170,738 Total

Our Jefferson Parish proposed budget for **2021** is:

\$139,187 for pool general operations

\$115,000 for swim lessons (if we want to serve 1,000 kids)

\$254,187 Total

Salary rates are the same as they have been for the last 3 years, and the cost per person for swim lessons remains the same as well. The pool general operations increase is due to the increase in operating hours for the pool and the related staff and police detail expenses. In addition, the JPRD staff requested that the "gate keepers" positions be moved from the JPRD status to the YMCA employee status. The largest increase in budget is driven primarily by the stretch goal we discussed of 1,000 individuals engaged in swim lessons. I have attached the proposed 2021 budget for your review.

Mario, what would you suggest as next steps? I know we will have to have this expenditure approved at a Parish Council meeting and have a formal CEA with the Y and the Parish as we have done in the past. We want to open in April so we probably need to be on the Council's agenda in the very near future.

Thanks again for your support. We look forward to working with you and your JPRD team this year.

Sincerely,



Rachael Jonas  
Aquatics Executive Director  
YMCA of Greater New Orleans

Jefferson Parish Johnny Jacobs Pool 2021 Budget		
Budget Period / Time Frame: 04.01.21 - 10.15.21		
ITEM	DESCRIPTION / CALCULATIONS	TOTAL VALUE:
<b>SALARIES</b>		
Executive Director of Aquatics	10% of time spent on program	\$6,450.00
Aquatics Manager	April 19th-Sept 30 40 hrs/wk @ \$20 per hour 24 wks	\$19,200.00
Lifeguards (Prime Time Season)	8 Lifeguards on at all times during operating hours (M-F 9am-8pm, Sat 9am-5pm, Sun 1pm-5pm) 23 hours per week @ \$15 per hour x 12 weeks x 8 employees	\$33,120.00
Lifeguards (Off Season Time)	8 Lifeguards on at all times during operating hours (Saturday 11am-5pm & Sun 1pm-5pm) 10 hours per week @ \$15 per hour x 8 weeks x 8 employees	\$9,600.00
Lifeguards - Swim Team	2 Lifeguards on at all times - 5 practices per week - 2 hours per practice over 10 weeks - 2 LG x 10 hours per week @ \$15 per hour x 10 weeks	\$3,000.00
Swim Team Coaches	2 coaches @ \$20 per hour for 15 hours per week over 10 weeks	\$6,000.00
Gate Keepers	2 gate keepers on at all times during operating hours (M-F 9am-8pm, Sat 9am-5pm, Sun 1pm-5pm) 23 hours per week @ \$10 per hour x 20 weeks x 2 employees	\$9,200.00
<b>TOTAL SALARIES:</b>		<b>\$86,570.00</b>
<b>EMPLOYEE-RELATED EXPENSES:</b>		
Association Aquatics Director	10% of Combined FICA, State unemployment insurance, Worker's comp, Life and Disability insurance, Retirement @ 22.65% of total annual salary + Medical and Dental (\$545 per month).	\$1,830.00
Aquatics Manager	10% of Combined Payroll Taxes @ 10% of total annual salary	\$1,920.00
Lifeguards	10% of Combined Payroll Taxes @ 10% of total annual salary	\$4,272.00
Swim Team Coaches	10% of Combined Payroll Taxes @ 10% of total annual salary	\$600.00
Gate Keepers	10% of Combined Payroll Taxes @ 10% of total annual salary	\$920.00
<b>TOTAL BENEFITS:</b>		<b>\$9,542.00</b>
<b>TRAINING:</b>		
Lifeguard Training Cost	20 Lifeguards @ \$150 each including certs and wages	\$3,000.00

Swim Team Coach Training	2 Coaches @ \$250 each	\$500.00
<b>TOTAL TRAINING :</b>		\$3,500.00
<b>SUPPLIES AND MATERIALS:</b>		
Staff Uniforms	30 sets at \$40 each (Lifeguards and Swim Inst.)	\$1,200.00
Swim Team Uniforms	25 sets at \$150 each	\$3,750.00
Swim Team Equipment	25 sets at \$100 each	\$2,500.00
Swim Team Technical System	1 set @ \$500	\$500.00
<b>TOTAL SUPPLIES / MATERIALS:</b>		\$7,950.00
<b>OTHER EXPENSES:</b>		
Insurance Costs	Per pool YMCA Insurance add on	\$2,000.00
Police Detail	Peak Season - 23 hours per week x 2 officers x \$25 per hour x 10 weeks Off season - 10 hours per week x 2 officers x \$25 per hour x 4 weeks	\$13,500.00
Telephone	Phone stipend for Executive Director and Manager \$20 per month @ 5 months	\$200.00
Staff Radio/Water Ex	1 @ \$250 per radio	\$250.00
Lifeguard Inservice Supplies	\$75 per inservice - 6 inservices	\$450.00
Swim Team Meet Fees	5 meets @ \$100 each	\$500.00
Tablet for Swim Team Management	1 iPad with otterbox case	\$400.00
Internet Services	\$50 per month over 5 months	\$250.00
<b>TOTAL OTHER EXPENSES:</b>		\$17,550.00
<b>TOTAL DIRECT COSTS:</b>		\$125,112.00
<b>INDIRECT COSTS: Itemized or via cost allocation ration</b>	11.25%	\$14,075.00
<b>TOTAL POOL MANAGEMENT COSTS:</b>		\$139,187.00
<b>LEARN TO SWIM PROGRAM</b>		
<b>COST OF LESSONS:</b>		
Lesson fee per participant	1000 participants @ \$115 per participant	\$115,000
<b>TOTAL SWIM LESSON COSTS:</b>		\$115,000
<b>TOTAL POOL MANAGEMENT &amp; SWIM LESSON COSTS:</b>		\$254,187.00

## ATTACHMENT G

### CONTRACT ADMINISTRATION REQUIRED TRAINING EMAIL

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

Good afternoon,

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

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

Here is the link for the Contract Administration course.

[Contract Administration for Jefferson Parish Government \(nicheacademy.com\)](https://nicheacademy.com/contract-administration-for-jefferson-parish-government)

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

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

Regards,



Peggy O. Barton

Parish Attorney

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

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Jefferson, LA 70123

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



## ATTACHMENT #1

### AUDITOR INDEPENDENCE STATEMENT

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

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

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

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

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

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

#### ATTESTATION:

Internal Audit Report #2023-007 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA  
DIRECTOR OF INTERNAL AUDIT





## ATTACHMENT #2

### RESPONSE FROM PARISH ADMINISTRATION



## JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG  
PARISH PRESIDENT

December 11, 2023

**Via Electronic Mail**

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

RE: Internal Audit Report #2023-007  
Water Safety – Contract Compliance

Dear Ms. Hazelbaker:

In accordance with Sec. 2-162.5(b), Jefferson Parish Code of Ordinances, the Administration provides the following response to Internal Audit Report #2023-007 Water Safety – Contract Compliance ("Report"), received by the Administration on October 25, 2023.

The Report contains eight (8) "Recommendations" each of which is addressed below.

**Recommendation: 1.** Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to revise future contract language to include practical invoicing frequency.

**Response:** Jefferson Parish Parks and Recreation Department ("JPRD") will coordinate with the Parish Attorney's Office to ensure that future contracts include provisions setting forth standardized invoicing and payment.

**Recommendation: 2.** Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to revise future contract language to include practical payment frequency.

**Response:** See response to Recommendation 1.

**Recommendation: 3-a.** Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the Swim Team under all relevant contracts with the YMCA of Greater New Orleans.

**Response:** JPRD will coordinate with the Parish Attorney's Office to resolve any payments for services not received.

**Recommendation: 3-b.** Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to change the Section 1.0 Service language in future contracts to be more specific for contract needs. A provision for the swim team should be included.

**Response:** JPRD will coordinate with the Parish Attorney's Office to ensure that future contracts include all deliverables.

**Recommendation: 4.** Internal Audit recommends that the Jefferson Parish Parks and Recreation Department review all contract billing methods and determine an appropriate and consistent method. Consideration should be given to any amounts that may have been overbilled and paid.

**Response:** JPRD will coordinate with the Parish Attorney's Office to ensure that future contracts include provisions mandating detailed invoicing.

**Recommendation: 5.** Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve Worker's Compensation and General Liability Insurance payments under all relevant contracts with the YMCA of Greater New Orleans.

**Response:** JPRD will coordinate with the Parish Attorney's Office to resolve any overpayments.

**Recommendation: 6.** Internal Audit recommends that the Jefferson Parish Parks and Recreation Department work with the Parish Attorney's Office to recover or resolve payments made for the "Overhead 11.25%" line items under all relevant contracts with the YMCA of Greater New Orleans.

**Response:** JPRD will coordinate with the Parish Attorney's Office to resolve any overpayments and to ensure that future contracts include provisions mandating detailed invoicing.

**Recommendation: 7.** Internal Audit recommends that the Department of Parks & Recreation work with the Parish Attorney's Office to alter future contract language to specify that the Contract Administrator will receive narrative reports at a frequency appropriate for these services.

**Response:** JPRD will coordinate with the Parish Attorney's Office to ensure that future contracts include provisions mandating adequate and timely reporting.

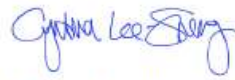
**Recommendation: 8.** Internal Audit recommends that the Department of Human Resource Management facilitate regular completion of required online Contract Administrator training.

**Response:** EIS modified the program for contract routing approval (C-Track) to only allow properly trained Contract Administrators to be named.

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

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

Sincerely,



Cynthia Lee Sheng  
Parish President

cc: Mr. Steve LaChute, Chief Operating Officer  
Ms. Cherreen Gegenheimer, Deputy Chief Operating Officer  
Honorable Ricky Templet, Councilman at Large, Div. A  
Honorable Scott Walker, Councilman at Large, Div. B  
Honorable Marion Edwards, Councilman, Dist. 1  
Honorable Deano Bonano, Councilman, Dist. 2  
Honorable Byron Lee, Councilman, Dist. 3  
Honorable Dominick Impastato, Councilman, Dist. 4  
Honorable Jennifer Van Vrancken, Councilwoman, Dist. 5  
Mr. Victor Larocca, Chief Administrative Assistant  
Mr. Mario Bazile, Director of Parks and Recreation

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