

Internal Audit Report #2021-005
Follow Up: CEA – IGA Contract Management
Release Date: November 17, 2021



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TABLE OF CONTENTS

OVERVIEW

BACKGROUND	2
OBJECTIVES	4
SCOPE/PROCEDURES	4

PRIOR FINDINGS - STATUS

FINDING #1: CLEARLY DEFINE CONTRACT DELIVERABLES	5
FINDING #2: STREAMLINE CONTRACT REVIEW PROCESS	8
FINDING #3: IMPLEMENT PARISHWIDE POLICIES AND PROCEDURES	10
FINDING #4: ALTER CEA/IGA TEMPLATES	13
FINDING #5: RESOLUTIONS SHOULD SPECIFY A CONTRACT MONITOR.....	16
DATA DISCREPANCY (New topic)	17

CONCLUSION

SUMMARY & REPORT WRAP UP	18
STATUS OF RECOMMENDATIONS FROM PRIOR AUDIT	19
RECAP RECOMMENDATIONS FROM FOLLOW UP AUDIT.....	20

ATTACHMENTS

ATTACHMENT A: REPORT 2020-002 (PRIOR AUDIT)	21
ATTACHMENT B: CONTRACT ADMINISTRATION POLICY & PROCEDURES, JAN 25, 2021	31
ATTACHMENT C: CEA TEMPLATE EFFECTIVE AS OF JULY 16, 2021	42
ATTACHMENT D: IGA TEMPLATE EFFECTIVE AS OF JULY 16, 2021	48
ATTACHMENT E: LISTING OF CEAs AND IGAs IN EFFECT AND SAMPLED ITEMS	52
ATTACHMENT F: REVIEW OF DELIVERABLES	59
ATTACHMENT G: CEA AND IGA COMPARISONS	62
 ATTACHMENT 1: AUDITOR INDEPENDENCE STATEMENT	 63
ATTACHMENT 2: RESPONSE FROM PARISH ADMINISTRATION	64

OVERVIEW

BACKGROUND

Jefferson Parish has contracts with various non-profits, civic organizations, governmental agencies, political subdivisions, and the like through both Cooperative Endeavor Agreements (CEAs) and Intergovernmental Agreements (IGAs). These agreements are designed to provide a mechanism to receive goods and services from which the citizens of the Parish will benefit. Such goods and services include but are not limited to the following:

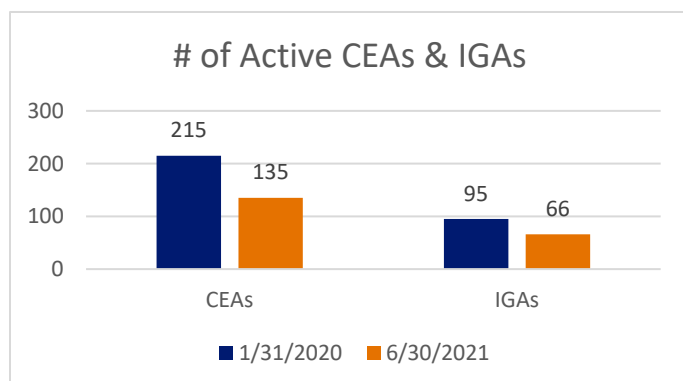
COOPERATIVE ENDEAVOR AGREEMENTS	INTERGOVERNMENTAL AGREEMENTS
Security at the Parish Government Buildings	Prison Feeding, Keeping, and Transportation
Coastal Protection and Restoration	Promotion of Arts and Culture
Services to Senior Citizens	Street Improvements
Bus Services	Levee Maintenance and Restoration
Economic Development Services	Walking Trails
Community Festivals	Provision of Fire Equipment and Services

On May 29, 2020, Internal Audit released a report that included five (5) findings and recommendations regarding Parishwide CEA and IGA Contract Management. As conveyed in the summary of the previous report:

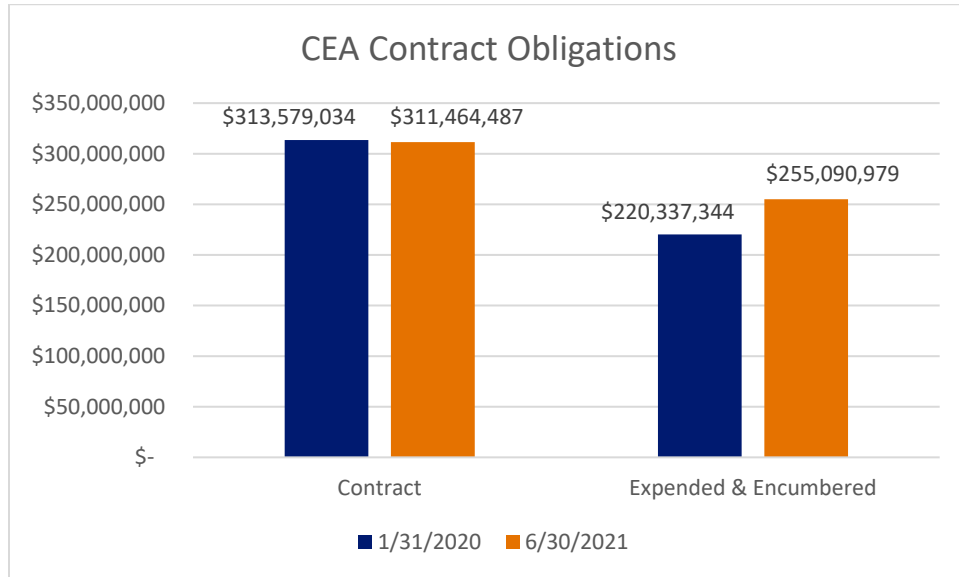
The Parish does many things well in its processes and procedures to initiate and negotiate Cooperative Endeavor Agreements and Intergovernmental Agreements that provide for valuable products and services to the citizens of Jefferson Parish. There are various levels of review in place in creating the contracts, automated systems are in place to route the contracts for approval and signature, and there are controls in place for payment documentation review and payment processing.

There are, however, key elements missing from the process. Contract deliverables could be enhanced in many cases to include verbiage that is clear, specific, and measurable. A specific person needs to be designated to monitor each contract. The assignment of responsibility should be on a case-by-case basis for each contract based on the defined contract deliverable. Parishwide Policies and Procedures for formal contract monitoring need to be developed and implemented.

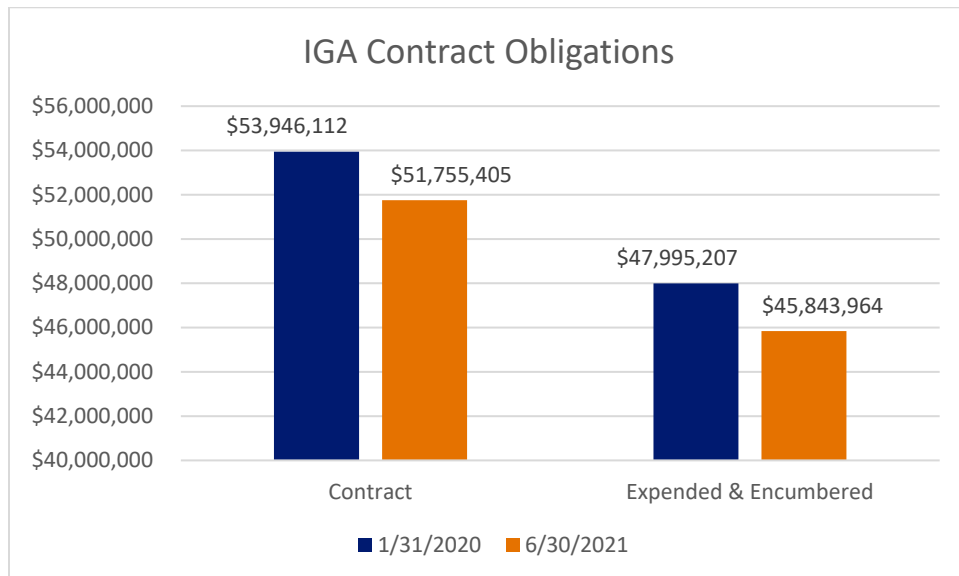
There were two hundred fifteen (215) CEAs and ninety-five (95) IGAs in place as of the last audit period (as of January 31, 2020). These numbers have decreased to one hundred thirty-five (135) CEAs and sixty-six (66) IGAs as of June 30, 2021.



The amount of contract obligations for CEAs decreased from \$313,579,034 as of January 31, 2020, to \$311,464,487 as of June 30, 2021. Conversely, the amounts expended and encumbered¹ increased from \$220,337,344 to \$255,090,979, respectively, over the same period.



Contract obligation amounts for IGAs decreased from \$53,946,112 to \$51,755,405, from January 31, 2020, to June 30, 2021, respectively. IGA expenditures and encumbrances decreased as well from \$47,995,207 to \$45,843,964.



¹ Expend: spend or use up (a resource such as money, time, or energy).
Encumber: restrict or place a condition on the use of money.

OBJECTIVES

This audit's objectives were to follow up on the Findings and Recommendations documented via Internal Audit Report 2020-002: Cooperative Endeavor and Intergovernmental Agreements Contract Management. The audit report was issued on May 29, 2020, and contained the Recommendations listed (excerpted) below. The full report is included as Attachment A (page22).

- 1) Clearly define deliverables contained within Cooperative Endeavor and Intergovernmental Agreements.
- 2) Streamline the current contract review process to be more efficient while still performing an effective review.
- 3) Develop Parishwide policies and procedures for contract monitoring.
- 4) Alter CEA-IGA contract templates to specify the contract monitor to receive required narrative and monitoring reports.
- 5) Ensure that CEA-IGA resolutions specify the contract monitor.

Internal Audit's general objective was to determine changes made relative to these five (5) Recommendations.

SCOPE/ PROCEDURES

The last engagement on this subject included a review of CEAs and IGAs active as of January 31, 2020. The Parish Administration instituted a Contract Administration Policy and Procedures document on January 21, 2021. For this reason, Internal Audit will use this approximate date to examine changes between prior and current periods.

This engagement includes a review of CEAs and IGAs placed in effect on February 1, 2021, up to and including June 30, 2021. The following substantiates the basis of this audit but is not meant to be an all-inclusive list of information collected.

- ✓ Internal Audit Report 2020-002 titled, Cooperative Endeavor and Intergovernmental Agreements Contract Management issued on May 29, 2020.
- ✓ Listing of all active CEAs and IGAs in effect as of July 12, 2021.
- ✓ Listing of all active CEAs and IGAs placed in effect (new agreements) on February 1, 2021, and after.
- ✓ Current CEA and IGA contract templates.
- ✓ Contract Administration Policy & Procedures placed in effect on January 21, 2021.
- ✓ Sample of CEA and IGA contracts placed in effect on or after February 1, 2021.
- ✓ Review any narrative reports for contracts placed in effect on or after February 1, 2021, as applicable.

Information was collected during in-person meetings, via telephone, and by email exchanges.

The engagement covers only the areas, as indicated in the Objectives stated above.

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FINDING #1: CLEARLY DEFINE CONTRACT DELIVERABLES

CRITERIA

Clearly written and defined contract deliverables allow the contract administrator to monitor the terms of the contract effectively.

FINDING

A sample of new CEAs and IGAs indicates that agreements placed in service after the Contract Administration Policy and Procedures effective date do not consistently contain specifically defined and measurable deliverables.

OBSERVATIONS

The following finding and recommendation was documented via Internal Audit report 2020-002: Many CEAs and IGAs in place do not consistently contain specifically defined and measurable deliverables. Apply Locke and Latham's Goal Setting Theory² to contract creation by utilizing the "SMART" method of goal setting. The focus should be on clearly defining the deliverables and ensuring that they are specific, measurable, attainable, realistic, and timely.

The Administration's response is shown below:

Response: Monitoring is a key function of prudent contract administration and we agree the Parish would benefit from more clearly defined Agreement deliverables including that they are specific, measurable, attainable within a reasonable time, and realistic. The Office of the Parish Attorney will consider an effort to revise the CEA and IGA templates contained on the Parish Intranet for departmental and administrative use to facilitate more clearly defined deliverables which are specific, measurable, attainable within a reasonable time, and realistic.

The Administration placed Contract Administration Policy & Procedures (P&P) in effect on January 21, 2021. The policy contains guidance regarding how deliverables should be developed. The following section is excerpted from page three (3) of the P&P.

3. THE PRE CONTRACT PERIOD

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

² Locke, Edwin & Latham, Gary. (1991). A Theory of Goal Setting & Task Performance. The Academy of Management Review. 16. 10.2307/258875.

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

A Scope of Work should be SMART;

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

Guidance for clearly defining contract deliverables is provided within the Contract Administration Policy & Procedures (P&P). However, when examining the templates placed in effect during this review (See Attachments C and D), Internal Audit noted that they do not contain guidance that facilitates more clearly defined deliverables. Both templates include Section 2.0 – Deliverables which reads as follows:

2.0 Deliverables. ORGANIZATION shall _____

PARISH shall _____

The Parish placed eighteen (18) CEAs and fourteen (14) IGAs in effect from February 1 to June 30, 2021. Internal Audit selected a sample of four (4) CEAs and three (3) IGAs to review the deliverables contained within each. (See Attachment E for listing). Of the seven (7) agreements reviewed, six (6) of them could have been enhanced in terms of defined deliverables. For example, an agreement with the YMCA of Greater New Orleans states that they are to "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." These deliverables could be improved to make them more specific and measurable by providing the number of water safety and swimming classes to be held and specifying which swimming pools (location addresses) would be used. (See Attachment F for more examples.) Further, the agreement used the caption titled "Services" to define the "Deliverables" of the terms of the agreement. (See Finding #3c on page 15 for more information on inconsistent use of contract templates.)

As of the timing of this report, the Administration drafted an online contract administration module and the Department of Human Resources is in the process of implementing it. The module is a training tool designed to aid in the development of SMART deliverables and increase understanding of other items contained within the Contract Administration P&P.

RECOMMENDATION

#1: Internal Audit recommends the Administration continue to work with the Departments to clearly define agreement deliverables using the "SMART" goal-setting method. The Administration should provide regular training regarding SMART goal-setting and refresher courses as necessary.



FINDING #2: STREAMLINE CONTRACT REVIEW PROCESS

CRITERIA

Local governments were designed with the purpose of creating order in ways that serve the general public democratically. The general public elects the leaders that they have the most faith in to run an effective local government. In electing leaders, the public gives these elected officials the power to do whatever is necessary to perform its functions and to achieve the municipality's objectives, including giving the officials the power to levy taxes on citizens.

In exchange for their power, local citizens expect their government to be fair and to spend their tax dollars wisely and without waste. Citizens expect government workers to work as efficiently as possible so that their tax dollars are put to the best use.³

FINDING

The current contract review process includes seven (7) signoffs from five (5) different departments.

OBSERVATIONS

The following finding and recommendation was documented via Internal Audit report 2020-002: The current contract review process includes seven (7) signoffs from five (5) different departments. Consider streamlining the current process to be more efficient while still performing an effective review. See points "a" through "c" for a suggested process.

- a) The Initiating Department could verify that the contract meets the intended objectives and that the contract includes SMART deliverables, as suggested in #1 above.
- b) The Parish Attorney's Office could review for compliance with laws, rules, regulations, and consistency with other CEA/IGA contracts in place.
- c) The Budget Department could review for the appropriate account number from which funding is available.

The Administration's response was as follows:

Response: Jefferson Parish recently implemented an electronic signature routing system and the Administration is committed to effectively routing Agreements for approval and signature while maintaining controls to ensure consistency, legal compliance, meaningful deliverables, and proper payment documentation, review, and processing. The present seven signoff and five departmental review process will be considered in determining whether some of those signoffs or departmental reviews may be eliminated or merged without compromising the Parish's commitment to programmatic success and financial and legal compliance.

The Parish utilizes an online Contract Routing module to route electronic versions of contracts and related documents. Internal Audit reviewed the signoffs and noted that the process remains unchanged. After entering key items and uploading the contract documents, the information is routed to seven (7) different individuals in five (5) different departments for review and signoffs.

³ Digital Insights: The Importance of Effective and Efficient Local Governments, Lena Eisenstein, March 6, 2019.

Below is an example of an Intergovernmental Agreement contract routing stages:

Resolution Number: 137779
 Total Contract Amount: \$300,000.00
 Procurement Type: IGA
 Contractor: Gretna Police Department
 Department: PARISH COUNCIL
 Description: Agreement with the Gretna Police Department for the purchase of body cameras, dashboard cameras, training equipment, training facility and training, at a cost not to exceed 300,000.00.

Completed

Return

Stage	Date Received	Reviewed By	Date Sent	
COS Approval	06/17/2021	Sonny Burmaster	06/17/2021	Details
COS Review	06/16/2021	Allison Langley	06/17/2021	Details
Certification	06/16/2021	Peggy Barton	06/16/2021	Details
Legal Review	06/15/2021	Michele Morel	06/16/2021	Details
Finance Approval	06/15/2021	Kerry Schrieff	06/15/2021	Details
Finance Review	06/15/2021	Kalvyn Griffin	06/15/2021	Details
Director	06/15/2021	Sonny Burmaster	06/15/2021	Details
Entry	06/15/2021	Bobbi Palmisano	06/15/2021	Details

Peggy Barton, Jefferson Parish Attorney, was assigned to address the findings and recommendations in the previous report. According to Ms. Barton, the Administration examined the CEA and IGA review process and determined it in the best interest of the Parish to keep the system in place. Additionally, Ms. Barton believes the current process complies with the relative Jefferson Parish Code of Ordinance 2-890 (a) and 2-901, which states:

Sec. 2-890. Certification of proposed contract's compliance with applicable law.

- (a) Each proposed contract that is presented to the Jefferson Parish Council Chairman for signature, except for those presented by special districts exempt from Jefferson Parish procurement procedures pursuant to section 2-891, must be accompanied by a certification form signed by the parish attorney, or their designee, stating that the parish attorney's office has reviewed the proposed contract and that the proposed contract complies with all legal requirements for such contract under federal, state, and parish laws. A proposed contract which is not accompanied by such documentation may not be signed by the council chairman.

(Ord. No. 24006, § 1, 5-11-11; Ord. No. 24308, § 1, 8-8-12; Ord. No. 24355, § 1, 10-10-12; Ord. No. 26124, § 1, 1-13-21)

Sec. 2-901. Inspection of contracts.

Formal contracts for public works and the purchase of goods and services, including professional services, will be inspected and approved by the applicable department director, the department of law and the finance director before final execution.

(Code 1961, § 2-8(a)(10); Ord. No. 23103, § 12, 7-18-07)

Ms. Barton also believes the process maintains appropriate segregation of duties and helps to ensure the integrity and programmatic success.

RECOMMENDATION

Internal Audit considers the previous recommendation as resolved and has no further recommendations.

FINDING #3: IMPLEMENT PARISHWIDE POLICIES & PROCEDURES

CRITERIA

Formal written policies and procedures (P&P) act as the standards for an organization's operations. Good written P&P are visible to and clearly understood by the entire department/entity. Therefore, P&P should be established, followed, monitored, and reviewed.

FINDINGS

Written P&P for Contract Administration were placed in effect on January 21, 2021; however, designated Contract Administrators were not aware of the P&P.

A Contract Administrator has not been designated for all Cooperative Endeavor Agreements and Intergovernmental Agreements placed in service before the written Contract Administration P&P effective date.

The Jefferson Parish Code of Ordinance Section 2-925.1(b)(2), iii, has not been amended to designate an appropriate person to approve contractor budgets.

OBSERVATIONS

The following finding and recommendation was documented via Internal Audit report 2020-002: The Parish does not have a contract monitoring policy that assigns a responsible person to monitor each contract. The Administration should develop Parishwide policies and procedures for contract monitoring, which calls for the function to be resident in an Initiating Department or otherwise assigned to a position with the appropriate skill set. The contract monitoring policy should include procedures for such monitoring. Additionally, a process needs to be put in place to ensure all contracts currently in place are assigned a contract monitor. The Jefferson Parish Code of Ordinance (JPCOA) Section 2-925.1(b)(2), iii, needs to be amended to reflect changes as relates to the receipt of documents required for payment processing.

The Administration's response was as follows:

Response: The Administration has reviewed Attachment I, EXAMPLE OF CONTRACT MONITORING POLICIES AND PROCEDURES, and agrees the adoption of similar guidelines may benefit the Parish and the public. The Office of the Parish Attorney, EIS, Finance, Accounting, and it is suggested Research and Budget all play extensive roles in the Agreement approval and monitoring process and will work together to confect a draft set of policies and procedures for Agreement monitoring including identifying or establishing positions prospectively, as Agreement monitors. Should it be determined it appears additional positions are necessary to address the 315 Agreement monitoring function, the Personnel Department may also be consulted. The Office of the Parish Attorney will also be consulted as to the necessity for amendment, if any, to any Section of the Code of Ordinances including and not limited to, Section 2-925.1(b)(2) iii, Jefferson Parish Code of Ordinances.

Internal Audit evaluated three (3) main elements as relates to this prior audit finding.

- 1) Was a Contract Monitoring P&P placed into effect, and is it being followed?
- 2) Was a process adopted to assign a contract monitor retroactively to Cooperative Endeavor and Intergovernmental Agreements in existence before the release of any new related P&P?
- 3) Were any Amendments made to JPCOA Section 2-925.1(b)(2), iii?

Contract Monitoring Policy and Procedures (P&P)

The Administration placed Contract Administration Policy & Procedures in effect on January 21, 2021. Among other verbiage, the P&P:

- a) mandates that a Parish employee assumes the role of Contract Administrator (CA) and be responsible for monitoring the contract (page 1); and
- b) defines what a CA is and requires a CA be named during the contract routing process (page 2); and
- c) calls for the contract agreements to define the scope of work so that it is specific, measurable, attainable, realistic, and timely – "SMART" (page 3); and
- d) outlines what is expected of a CA and what their responsibilities are (pages 4-5); and
- e) includes examples of monitoring types and a suggested Checklist for use by the CA (pages 7-10).

Internal Audit evaluated the key guidance provided by the Contract Administration Policy & Procedures (P&P) and found the following:

A Contract Administrator is named for each new Cooperative Endeavor Agreements (CEA) and Intergovernmental Agreements (IGA) in place after January 21, 2021. A cover sheet is used during the electronic routing process, including identifying the Contract Administrator (CA) for that particular contract. (See Finding #5 for more details.)

The use of SMART deliverables in each contract was reviewed previously in this report, and opportunities for improvement were identified. (See Finding #1 for more details.)

The Parish placed eighteen (18) CEAs and fourteen (14) IGAs in effect from February 1 to June 30, 2021. Internal Audit selected a sample of four (4) CEAs and three (3) IGAs to verify whether CAs utilized the Contract Administration Checklist as suggested within the P&P. (See Attachment E for listing). Of the seven (7) agreements reviewed, the CAs indicated they did not utilize the checklist for all seven (7) agreements. There were four (4) CAs designated for the seven (7) contracts sampled. None of the CAs were aware of the P&P.

Retroactively assign Contract Monitors

The policy and procedures (P&P) placed into effect addresses Contract Administration from the effective date, January 21, 2021, into the future. There were two hundred-one (201) CEAs and IGAs in place as of June 30, 2021, of those thirty-two (32) were placed into effect and covered by the new P&P. This means that the P&P does not cover one hundred sixty-nine (169) contracts and potentially do not have a dedicated contract monitor. As identified in the previous audit (see Attachment A), forty-seven percent (47%) of CEA payments and forty-two percent (42%) of IGA payments were initiated and processed by the Department of Finance, indicating that a dedicated Contract Administrator is not in place or operating to its full duty. According to Peggy Barton, Jefferson Parish Attorney, assigned to address the findings and recommendations in the previous report, she is not aware that any efforts have been made to retroactively assign a CA to any contract placed in effect before January 21, 2021. Ms. Barton indicated that a plan will be devised to assign contract administrators retroactively.

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Amendments to the Jefferson Parish Code of Ordinances

This report is a follow-up to Internal Audit Report 2020-002: Cooperative Endeavor Agreements and Intergovernmental Agreements Contract Management, which states:⁴

Ideally, a department/position with a relevant skillset should monitor the contract and verify that specific and measurable contract deliverables were or are being met. That same department should also review the pay request from the contractor and initiate the Receipt of Goods/Payment Processing. The Department of Finance should not be performing these functions since they are not monitoring the contract. Additionally, according to the Jefferson Parish Code of Ordinances Section 2-925.1(b)(2), iii, "Budgets [submitted by the contractor as part of the payment process] shall be approved at least annually by the internal auditor for [the] parish." This language will need to be changed to coincide with new processes and procedures.

The language remains the same upon reviewing the Jefferson Parish Code of Ordinances Section 2-925.1(b) (2), iii. It specifies the Internal Auditor to approve budgets, at least annually, that the contractor submits as part of the payment process. Internal Audit maintains that the language should be changed to coincide with the new policy and procedures.⁵ According to Ms. Peggy Barton, Jefferson Parish Attorney, who was assigned to address the findings and recommendations in the previous report, an amendment to the Ordinance is slated to be read into summary at the Council meeting on September 15, 2021, and adopted on October 6, 2021.

Jefferson Parish Code of Ordinances Section 2-925.1(b)(2),
iii. A detailed program budget, if the non-governmental entity is providing continuous service of over one (1) year as evidenced by the agreement. The budget shall include amounts budgeted for salaries, professional services, contracts, acquisitions, major repairs, operating services and other charges. Budgets shall be approved at least annually by the internal auditor for parish;

RECOMMENDATIONS

#2a: Periodically reinforce that a Contract Administration Policy & Procedures document is in effect and provide regular training.

#2b: Place a process in effect to retroactively identify Contract Administrators for existing contracts before the Contract Administration Policy & Procedures release.

#2c: Amend the Jefferson Parish Code of Ordinance Section 2-925.1(b)(2), iii, to specify a position more appropriate than the Internal Auditor to approve contractor budgets. Internal Audit suggests the approver be the Contract Administrator and the Director of the respective Department, collaborating with the Department of Finance or Accounting.

⁴ See Attachment A for more details.

⁵ Note: According to the International Professional Practices Framework published by the Institute of Internal Auditors, "the internal audit activity must be independent, and internal auditors must be objective in performing their work." Independence is achieved by assuring that Internal Audit has no management responsibility for any organization's non-audit functions subject to internal audit review. Essentially, internal audit cannot audit its own work. Approval of budgets is a management or operational function. For this reason, a department(s) other than the JP Department of Internal Audit should approve contractor budgets.

FINDING #4: ALTER CEA-IGA TEMPLATES

CRITERIA

Formal written policies and procedures (P&P), including associated templates, act as the standards for an organization's operations. Good written P&P are visible to and clearly understood by the entire department/entity. Therefore, P&P should be established, followed, monitored, and reviewed.

FINDINGS

Narrative reporting by contractors, as required in Cooperative Endeavor Agreement (CEA) and Intergovernmental Agreement (IGA) contract templates, is directed to the Internal Auditor via the online reporting platform.

Contract templates for CEAs are more comprehensive than for IGAs.

CEA and IGA contracts in effect do not consistently follow the structure of the contract templates in place.

OBSERVATIONS

The following finding and recommendation was documented via Internal Audit report 2020-002: 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. 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 work plan.

The Administration response was as follows:

Response: This Finding will be considered in confecting a draft set of policies and procedures for Agreement monitoring as indicated in Response to Finding 3 above.

Internal Audit evaluated three (3) main elements as relates to this prior audit finding.

- 1) Narrative reporting;
- 2) CEA and IGA templates;
- 3) Actual agreements versus templates.

Narrative reporting:

Internal Audit located CEA and IGA templates posted on the Parish intranet on July 12, 2021. Upon review, they were unaltered in that they contained language for Internal Audit to receive narrative reports.

10.0 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.

Internal Audit met with the Parish Attorney's Office (PAO) on July 15, 2021, and advised that the templates on the Intranet were unaltered in terms of where reports are to be sent. Upon advisement, the PAO responded promptly and posted new templates the next day that called for narrative reports to be furnished to the Jefferson Parish Contract Administrator (CA) versus the Internal Auditor.

The Parish placed eighteen (18) Cooperative Endeavor Agreements (CEAs) and fourteen (14) Intergovernmental Agreements (IGAs) in effect from February 1 to June 30, 2021. Internal Audit selected a sample of four (4) CEAs and three (3) IGAs to determine the actual contract language used (See Attachment E for listing). Of the seven (7) agreements reviewed, all utilized the unaltered contract language, "10.0 Reports. ORGANIZATION shall furnish narrative reports to the Jefferson Parish Internal Auditor..." Upon inquiry of the CAs identified for the sampled contracts, they had not received any narrative reports from the contractors; however, one should note that some contracts did not have a report due yet based on timing.

An electronic reporting mechanism is in place via the parish website at ⁶ <https://www.jeffparish.net/departments/internal-audit/cea---iga-reporting-form>. When reports are submitted via the online platform, automated notifications are emailed to the Department of Internal Audit (IA). This notification should be changed to go directly to the CA or individual who can disseminate the reports to the CA. Additionally, the online platform can be found on the Internal Auditors Department page. The location should be changed to an appropriate Department webpage and area, such as the Department of Finance or Accounting "Vendor Forms."

As a note, IA has received four (4) narrative reports via the online platform from February 1 to June 30, 2021. None of those reports related to the sampled items.

CEA and IGA templates

Internal Audit compared the sections of the CEA and IGA templates and found five (5) sections in the CEA template that were not in the IGA template. Therefore, there are twenty-two (22) sections in the CEA template and seventeen (17) in the IGA template. A side-by-side section comparison is displayed on this page.

Internal Audit reached out to the Parish Attorney's Office to review the CEA and IGA templates to determine if they can be consistent in terms of sections or if only one template can be used for both types of agreements. The intent is to ensure that all contractual relationships of this nature, be it a non-profit, civic organization, or another governmental entity is treated the same. As a result, the Parish receives all necessary contractual safeguards.

Section Description	CEA	IGA
Services	1	1
Deliverables	2	2
Payment	3	3
Term of Agreement	4	4
Termination	5	5
Force Majeure	6	6
Independent Contractor	7	
Indemnification	8	7
Insurance	9	
Reports	10	8
Cost and Collection Record	11	9
Notice	12	10
Assignment	13	11
Legal Compliance	14	
Employment of Parish Personnel	15	12
Covenant against Contingent Fees	16	
Discrimination Clause	17	
Annual Appropriation	18	13
Jurisdiction	19	14
Severability	20	15
Inspector General	21	16
Entire Agreement	22	17

⁶ www.jeffersonparish.net Click path: Departments >> Internal Audit >> CEA / IGA Reporting Form

Based on their analysis, the Parish Attorney's Office (PAO) determined that an Intergovernmental Agreement (IGA) should not be utilized for such arrangements. Instead, one of two templates should be used: 1) Cooperative Endeavor Agreements with Intergovernmental Agencies, and 2) Cooperative Endeavor Agreements with Non Intergovernmental Agencies. Therefore, as of the timing of this report, the PAO discontinued the use of the IGA template and introduced the two templates named above (August 27, 2021).

As a basis for the decision, the PAO referenced the Constitution and Louisiana Revised Statutes shown below.

Art 7. §14. Donation, Loan, or Pledge of Public Credit; (C) Cooperative Endeavors. For a public purpose, the state and its political subdivisions or political corporations may engage in cooperative endeavors with each other, with the United States or its agencies, or with any public or private association, corporation, or individual.

33 RS 33§7633. Cooperative endeavor agreements; A.(1) As authorized by Article VII, Section 14(C) of the Louisiana Constitution, political subdivisions and political corporations may enter into a cooperative endeavor agreement with any public or private association, corporation, or individual to carry out a local infrastructure project to achieve a public purpose.

The PAO stated that It is noteworthy that Art. 7 §14 says explicitly that "political subdivision or political corporations may engage in cooperative endeavors with each other" or a host of other entities for that matter. However, it does not mention anything about Intergovernmental Agreements or so-called IGA's. Instead, an agreement between two or more political subdivisions is simply referred to as a "cooperative endeavor." The PAO could not locate any information authorizing an agreement known as an Intergovernmental Agreement in the Revised Statutes or elsewhere.

Actual agreements versus templates

The Parish placed eighteen (18) Cooperative Endeavor Agreements (CEAs) and fourteen (14) Intergovernmental Agreements (IGAs) in effect from February 1 to June 30, 2021. Internal Audit selected a sample of four (4) CEAs and three (3) IGAs and compared the CEA or IGA template to the actual CEAs or IGAs placed in service. Six (6) of the seven (7) contracts reviewed did not follow the CEA or IGA templates. See Attachment G for details.

RECOMMENDATION

#3: Change the narrative reporting online platform to conform with current-day requirements to send reports to the Contract Administrator. The online platform should reside on the appropriate Department's webpage. In addition, consideration should be given to referencing the online reporting platform in the Contract Administration Policy & Procedures so that the Contract Administrator is aware of its existence and can utilize it.

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FINDING #5: RESOLUTIONS SHOULD SPECIFY A CONTRACT MONITOR

CRITERIA

Specific identification of a Contract Monitor and a Parishwide contract administration policy would help improve and embrace the control framework for contract administration and provide clear guidance to Parish personnel on effectively managing contracts.

FINDING

The Contract Administration policies and procedures call for a Contract Administrator (CA) to explicitly identify each contract.

OBSERVATIONS

The following finding and recommendation was documented via Internal Audit report 2020-002: The Resolutions presented to the Parish Council for CEAs and IGAs include the account number to which the funds should be charged. The Initiating Department and the Parish Attorneys' Office should also include the position or Department designated as the contract monitor. This procedure should also be included in the Contract Monitoring Policies and Procedures.

The Administration's response was as follows:

Response: This Finding will be considered in confecting a draft set of policies and procedures for Agreement monitoring as indicated in Response to Finding 3 above.

The Administration placed a Contract Administration Policy & Procedures (P&P) in effect on January 21, 2021. Among other verbiage, the P&P defines what a CA is and requires a CA to be named during the contract routing process (page 2).

The Parish placed eighteen (18) CEAs and fourteen (14) IGAs in effect from February 1 to June 30, 2021. Internal Audit selected a sample of four (4) CEAs and three (3) IGAs to determine whether a CA was identified for each contract. A Contract Administrator is named for each new Cooperative Endeavor Agreements (CEA) and Intergovernmental Agreements (IGA) in place after January 21, 2021. A cover sheet is used during the electronic routing process, including identifying the Contract Administrator (CA) for that particular contract.

RECOMMENDATION

Internal Audit considers the previous recommendation as resolved and has no further recommendations.

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DATA DISCREPANCY

As previously indicated, there were one hundred thirty-five (135) active Cooperative Endeavor Agreements (CEA's) and sixty-six (66) active Intergovernmental Agreements (IGAs) of June 30, 2021. Internal Audit generated the listing from the AS/400 Financial Management System. The Parish also maintains a searchable database of contracts on their Intranet. Such database indicated that there were one hundred twenty-seven (127) active CEA's and sixty-four (64) active IGA's as of that same period; that is to say, ten (10) contracts were missing from the Intranet site (online database).

As of 6/30/2021	CEAs	IGAs
Per AS/400 FMS	135	66
Per Intranet Database	127	64
Missing from Intranet	8	2

The following CEA's and IGA's were missing from the online database:

Contract#	Contractor Name
5500016978	JEDCO
5500018554	JEFFERSON SPCA
5500018729	JEFFERSON CHAMBER FOUNDATION
5500018791	METROPOLITAN DISTRICT LAW
5500019280	LOUISIANA IRISH ITALIAN
5500019308	OCHSNER CLINIC FOUNDATION
5500019322	JEDCO
5500019588	CITY OF WESTWEGO

Contract#	Contractor Name
5500019485	TOWN OF JEAN LAFITTE
5500019715	HOUSING AUTHORITY OF JP

The missing data is a similar scenario noted in the prior audit report, where nine (9) contracts were missing from the online database.

Internal Audit notified both the Department of Information Technology and Telecommunications (IT) and the Department of Finance (who enters CEA and IGA contracts into the AS/400 once approved by Council.) As a result, the Department of IT was able to identify the root causes of the discrepancies. Both departments took action to correct the differences, and the data discrepancy was resolved as of the timing of this report.

RECOMMENDATION

Internal Audit considers the data discrepancy as resolved and has no further recommendations.

SUMMARY & REPORT WRAP UP

Since the last audit, the Parish has taken action to address recommendations regarding the management of Cooperative Endeavor and Intergovernmental Agreements. Policy and Procedures were developed and implemented. Contract Administrators are now designated for each new contract, and revised templates were placed into effect and posted on the Parish Intranet for use. In addition, The Parish is in the process of implementing a training tool to bolster knowledge about the procedures in place

There are, however, still opportunities for improvement in the creation and monitoring of such contractual agreements. First, contract deliverables could be enhanced in many cases to include clear, specific, and measurable verbiage. Second, a particular person needs to be designated to monitor contracts placed in service before implementing the Contract Administration Policy and Procedures. Finally, amendments need to be made to the Code of Ordinances to specify that the Contract Administrator should review and approve contractor budgets, and agreements in place should be conformed consistently within templates when applicable.








The Parish can effectively "Raise the Bar" and become the gold standard for Cooperative Endeavor Agreement management with continued focus.



The Department of Internal Audit would like to thank the various departments consulted to obtain this report information. They were all very responsive and exhibited the utmost professionalism throughout the process of this engagement.

Internal Audit obtained responses from the Jefferson Parish Administration, found in Attachment #2, immediately following this report.

STATUS OF RECOMMENDATIONS FROM PRIOR AUDIT

#	Recommendations from 2020-002 (excerpts)	Unchanged	Revised	Resolved
1	Apply Locke and Latham's Goal Setting Theory ⁷ to contract creation by utilizing the "SMART" method of goal setting. The focus should be on clearly defining the deliverables and ensuring that they are specific, measurable, attainable, realistic, and timely.			
2	The current contract review process includes seven (7) signoffs from five (5) different departments. Consider streamlining the current process to be more efficient while still performing an effective review.			
3a	The Administration should develop Parishwide policies and procedures for contract monitoring, which calls for the function to be resident in an Initiating Department or otherwise assigned to a position with the appropriate skill set. The contract monitoring policy should include procedures for such monitoring.			
3b	A process needs to be put in place to ensure all contracts currently in place are assigned a contract monitor.			
3c	The Jefferson Parish Code of Ordinance Section 2-925.1(b)(2), iii, needs to be amended to reflect changes related to the receipt of documents required for payment processing.			
4	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. 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.			
5	The Resolutions presented to the Parish Council for CEAs and IGAs include the account number to which the funds should be charged. The Initiating Department and the Parish Attorneys' Office should also include the position or Department designated as the contract monitor. This procedure should also be included in the Contract Monitoring Policies and Procedures.			

⁷ Locke, Edwin & Latham, Gary. (1991). A Theory of Goal Setting & Task Performance. The Academy of Management Review. 16. 10.2307/258875.

RECAP OF RECOMMENDATIONS FROM FOLLOW-UP AUDIT

#	Recommendations
1 Pg. 7	Internal Audit recommends the Administration continue to work with the Departments to clearly define agreement deliverables using the "SMART" goal-setting method. In addition, the Administration should provide regular training regarding SMART goal setting and refresher courses as necessary.
2a Pg. 12	Periodically reinforce that a Contract Administration Policy & Procedures document is in effect, and provide regular training in that regard.
2b Pg. 12	Place a process in effect to retroactively identify Contract Administrators for existing contracts before the release of the Contract Administration Policy & Procedures.
2c Pg. 12	Amend the Jefferson Parish Code of Ordinance Section 2-925.1(b)(2), iii, to specify a position more appropriate than the Internal Auditor to approve contractor budgets. Internal Audit suggests the approver be the Contract Administrator and the Director of the respective Department, collaborating with the Department of Finance or Accounting.
3. Pg. 15	Change the narrative reporting online platform to conform with current-day requirements to send reports to the Contract Administrator. The online platform should reside on the appropriate Department's webpage. In addition, consideration should be given to referencing the online reporting platform in the Contract Administration Policy & Procedures so that the Contract Administrator is aware of its existence and can utilize it.

****END REPORT****

ATTACHMENT A

INTERNAL AUDIT REPORT 2020-002

Internal Audit Report #2020-002
Cooperative Endeavor and Intergovernmental Agreements
Contract Management
Release Date: May 29, 2020



Tara Hazelbaker, CPA
DIRECTOR OF INTERNAL AUDIT | JEFFERSON PARISH

TABLE OF CONTENTS

OVERVIEW

BACKGROUND	2
OBJECTIVE	3
SCOPE	3

OBSERVATIONS AND RECOMMENDATIONS

POLICIES AND PROCEDURES	4
COOPERATIVE ENDEAVOR AGREEMENTS	5
INTERGOVERNMENTAL AGREEMENTS	6
FINDINGS AND RECOMMENDATIONS	7

CONCLUSION

SUMMARY	8
REPORT WRAP UP	8

ATTACHMENTS

ATTACHMENT A: LISTING OF CEAs AS OF JAN 31, 2020	9
ATTACHMENT B: LISTING OF IGAs AS OF JAN 31, 2020	18
ATTACHMENT C: CEA AND IGA PROCESS FLOW	22
ATTACHMENT D: CONTRACT SIGNATURE ROUTE CHECKLIST	23
ATTACHMENT E: PAYMENT PROCESSING REQUIREMENTS	24
ATTACHMENT F: CEA CONTRACT TEMPLATE	26
ATTACHMENT G: IGA CONTRACT TEMPLATE	32
ATTACHMENT H: SMART GOALS	36
ATTACHMENT I: EXAMPLE CONTRACT MONITORING POLICES & PROCEDURES (2)	37
ATTACHMENT J: SAMPLE SELECTIONS	42
ATTACHMENT #1: AUDITOR INDEPENDENCE STATEMENT	43
ATTACHMENT #2: RESPONSE FROM PARISH ADMINISTRATION	44

OVERVIEW

BACKGROUND

Jefferson Parish contracts with various non-profits, civic organizations, governmental agencies, political subdivisions, and the like through both Cooperative Endeavor Agreements (CEAs) and Intergovernmental Agreements (IGAs). These agreements are designed to provide a mechanism to receive goods and services from which the citizens of the Parish will benefit. Such goods and services include but are not limited to the following:

COOPERATIVE ENDEAVOR AGREEMENTS	INTERGOVERNMENTAL AGREEMENTS
Security at the Parish Government Buildings	Prison Feeding, Keeping and Transportation
Coastal Protection and Restoration	Promotion of Arts and Culture
Services to Senior Citizens	Street Improvements
Bus Services	Levee Maintenance and Restoration
Economic Development Services	Walking Trails
Community Festivals	Provision of Fire Equipment and Services

As of January 31, 2020, the Parish had two hundred fifteen (215) active CEAs and ninety-five (95) IGAs for a total of three hundred ten (310) agreements in place. See Attachments A and B, respectively.



The CEA contracts amounts totaled \$313,579,034, while the IGAs totaled \$53,946,112 for a grand total of \$367,525,146.

The amount expended and encumbered for the CEAs were \$220,337,344, and \$47,995,207 for the IGAs for a grand total of \$268,332,551.

OBJECTIVE

The Objective of this engagement was to determine if the Parish is monitoring CEAs and IGAs to ensure receipts of deliverables as per the agreements.

SCOPE

The engagement included all CEAs and IGAs active as of January 31, 2020, and the review approach included:

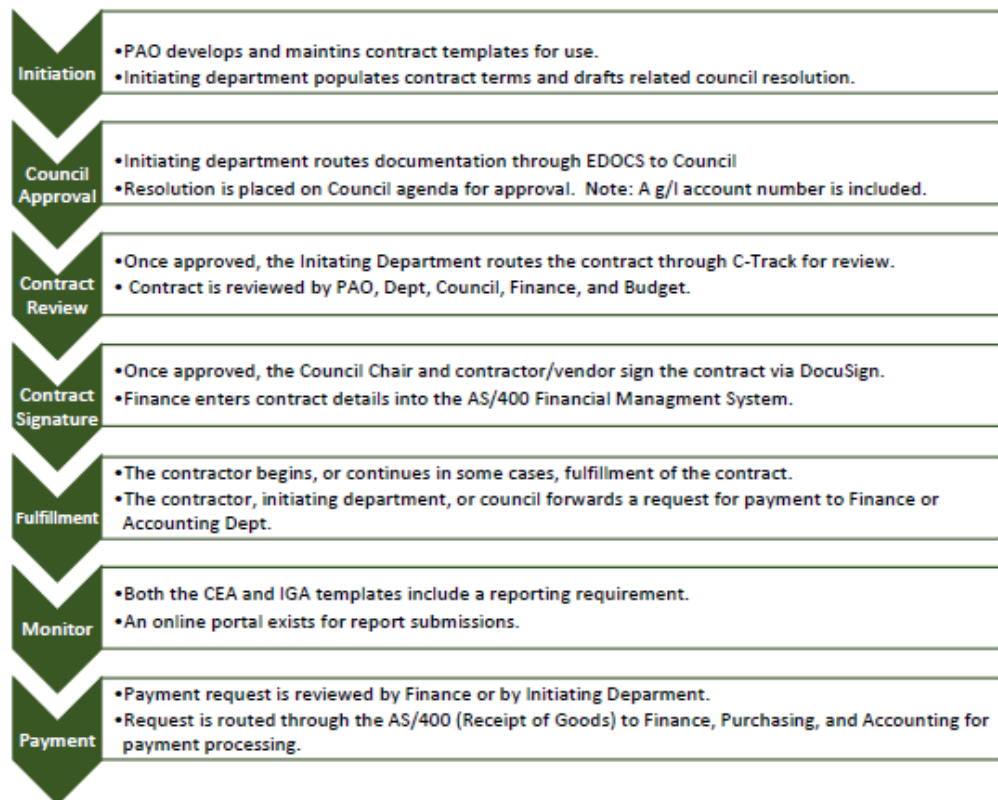
- Obtaining a listing of all active CEAs and IGAs, along with contracted amounts, expensed, and encumbered amounts.
- Selecting a sample of agreements and reviewing payment processing documentation.
- Determining the process flow of CEAs and IGAs from contract creation through payment processing.
- Determining monitoring processes and procedures currently in place.
- Reviewing written policies and procedures.
- Interviewing key Parish personnel involved in the process, including personnel in Parish Attorney's Office, the Council Clerk, the Research & Budget Director, and the Departments of Finance, Purchasing, Budget, and Accounting.

The engagement covers only the areas, as indicated in the Objective stated above.



POLICIES AND PROCEDURES

Internal Audit queried the Departments of Accounting, Budget, Finance, Purchasing, Information Technology, Council Clerk, Research and Budget, and Parish Attorney's Office. The objectives were to obtain any written policies and procedures in place related to CEA and IGA contract creation/initiation, determine what monitoring mechanisms are in place, and learn what electronic systems are used in the processes. See Attachment C for process flow, systems used, and responsible departments. Below is an overview of the processes and procedures from contract creation to payment processing.



Internal Audit did not locate any written policies and procedures for the overall process; however, some written documentation is maintained by parish departments. There is a "Signature Route Checklist" maintained by the Parish Attorney's Office (See Attachment D), who oversees that part of the process. Additionally, there is a "Payment Processing Requirements Policy (See Attachment E) maintained by the Department of Accounting. To the parish's credit, most processes are achieved by the use of electronic systems such as EDOCS, C-Track, DocuSign, and the AS/400 Financial Management System.

The contract review process includes seven (7) signoffs from five (5) different departments. This process should be explored to see if efficiencies can be gained while still performing an effective review.

COOPERATIVE ENDEAVOR AGREEMENTS

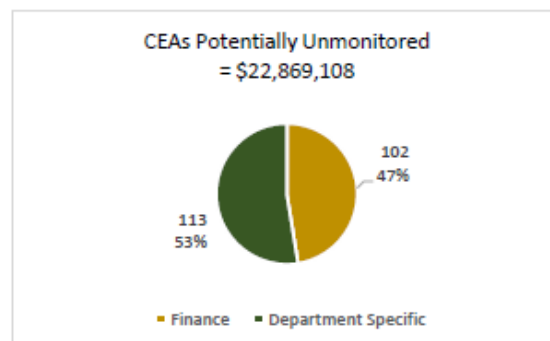
As previously indicated, there were two hundred-fifteen (215) active CEA's as of January 31, 2020. This listing was generated from the AS/400 Financial Management system. The Parish also maintains a searchable database of contracts on their Intranet. Such database indicated that there were two hundred-six (206) active CEA's as of that same period, that is to say, nine (9) contracts were missing from the Intranet site. Internal Audit notified both the Department of IT and the Department of Finance (who enters CEA and IGA contracts into the AS/400 once approved by Council.) As of the timing of this report, the discrepancy had not been resolved.

Internal Audit examined a sample of twenty (20) contracts and noted the following. (See Attachment J.)

Contract Deliverables – Contract deliverables reside in Section 2.0 "Deliverables" of a standard CEA Agreement (See Attachment F). In some cases, the deliverable was not specific and measurable, as written in the contract. For example, contract #'s 55-18447 and 55-17522 with Café Hope, Inc. state the deliverables as "Provide education and job training programs to at-risk young adults in the restaurant and hospitality industries through the operation of Café Hope, a restaurant specializing in home-cooked meals and catering." The deliverables are silent as to the number of at-risk young adults to be served, or that the participants need to be residents of Jefferson Parish.

Payment – Internal Audit examined payment request documentation processed for payment, and found that it generally adhered to the Payments Processing Requirements Policy maintained by the Department of Accounting. However, Internal Audit noted that twelve (12) of the twenty (20) reviewed were approved by the Department of Finance. A member of the Finance team reviewed the documentation for mathematical accuracy, meaning that invoices or other applicable documentation did not total more than the authorized contract amount. Also, Finance questions anything that is obviously not in line with the contract. Once Finance determined that the pay request was reasonable and within the contract amount, a Receipt of Goods was initiated in the AS/400, which starts the payment processing cycle. (See Attachment C for process flow.) There was no evidence that deliverables were confirmed or verified as part of the process. This brings the element of contract monitoring into question.

Contract Monitoring – Internal Audit obtained data from the AS/400 on who initiated Receipt of Goods (which starts the payment process) for all 215 active CEA's as of January 31, 2020. In total, payments for 102 of the 215, or 47%, were initiated by the Department of Finance/Accounting. This represents disbursements totaling \$22,869,108.



Ideally, a department/position with a relevant skillset should monitor the contract and verify that specific and measurable contract deliverables were or are being met. That same department should also review the pay request from the contractor and initiate the Receipt of Goods/Payment Processing. The Department of Finance should not be performing these functions since they are not monitoring the contract. Additionally, according to the Jefferson Parish Code of Ordinances Section 2-925.1(b)(2), iii, "Budgets [submitted by the contractor as part of the payment process] shall be approved at least annually by the internal auditor for [the] parish." This language will need to be changed to coincide with new processes and procedures.

The standard CEA agreement requires the contracting organization to furnish narrative reports to the Internal Auditor quarterly, annually, or within 30 days of the event taking place. These reports should be received and reviewed by the Department responsible for contract monitoring. Note that Internal Audit has a record of five (5) organizations submitting the required reports.

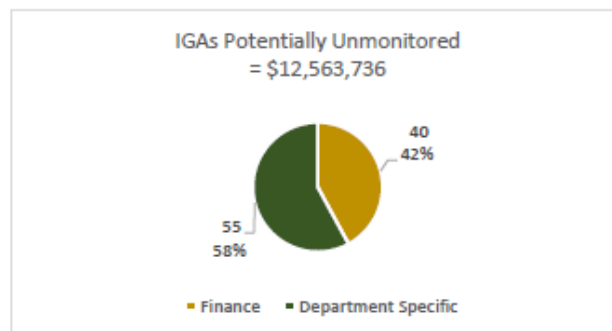
Risks - The risks of not having specific and measurable deliverables (goals) is that contracts cannot be effectively monitored, and Jefferson Parish Citizens may not receive the value and benefits for the taxpayer funds spent.

INTERGOVERNMENTAL AGREEMENTS

The Parish had ninety-five (95) active IGAs as of January 31, 2020. Internal Audit examined a sample of eight (8) contracts and found similar results as the CEA sample. (See Attachment J.)

- ❖ Contract deliverables need to be more specific and measurable.
- ❖ There was no evidence that deliverables were confirmed or verified as part of the payment process. A designated contract monitor and actual contract monitoring was not apparent.
- ❖ The Department of Finance initiated payment processing for forty-two percent (42%) of the entire population of IGA contracts active, or forty (40) of the ninety-five (95) contracts. This represents disbursements totaling \$12,563,736.

The IGA standard agreement requires submission of reports to the Internal Auditor versus a designated contract monitor. Note that Internal Audit has a record of one (1) organization submitting the required reports.



FINDINGS AND RECOMMENDATIONS

1. Many CEAs and IGAs in place do not consistently contain specifically defined and measurable deliverables. Apply Locke and Latham's Goal Setting Theory¹ to contract creation by utilizing the "SMART" method of goal setting. The focus should be on clearly defining the deliverables and ensuring that they are specific, measurable, attainable, realistic, and timely. See Attachment H for more details.
2. The current contract review process includes seven (7) signoffs from five (5) different departments. (See Attachment C for the CEA/IGA process flow chart.) Consider streamlining the current process to be more efficient while still performing an effective review. See 2a through 2c for a suggested process.
 - a. The Initiating Department could verify that the contract meets the intended objectives and that the contract includes SMART deliverables, as suggested in #1 above.
 - b. The Parish Attorney's Office could review for compliance with laws, rules, regulations, and consistency with other CEA/IGA contracts in place.
 - c. The Budget Department could review for the appropriate account number from which funding is available.
3. The Parish does not have a contract monitoring policy that assigns a responsible person to monitor each contract. The Administration should develop Parishwide policies and procedures for contract monitoring, which calls for the function to be resident in an Initiating Department or otherwise assigned to a position with the appropriate skill set. (See Attachment I for examples of Contract Monitoring Policies in place at other organizations.) The contract monitoring policy should include procedures for such monitoring. Additionally, a process needs to be put in place to ensure all contracts currently in place are assigned a contract monitor. The Jefferson Parish Code of Ordinance Section 2-925.1(b)(2),iii, needs to be amended to reflect changes as relates to the receipt of documents required for payment processing.
4. 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.
5. The Resolutions presented to the Parish Council for CEAs and IGAs include the account number to which the funds should be charged. The Initiating Department and the Parish Attorneys' Office should also include the position or Department designated as the contract monitor. This procedure should also be included in the Contract Monitoring Policies and Procedures.

¹ Locke, Edwin & Latham, Gary. (1991). A Theory of Goal Setting & Task Performance. The Academy of Management Review. 16. 10.2307/258875.

SUMMARY

The Parish does many things well in its processes and procedures to initiate and negotiate Cooperative Endeavor Agreements and Intergovernmental Agreements that provide for valuable products and services to the citizens of Jefferson Parish. There are various levels of review in place in creating the contracts, automated systems are in place to route the contracts for approval and signature, and there are controls in place for payment documentation review and payment processing.


There are, however, key elements missing from the process. Contract deliverables could be enhanced in many cases to include verbiage that is clear, specific, and measurable. A specific person needs to be designated to monitor each contract. The assignment of responsibility should be on a case-by-case basis for each contract based on the defined contract deliverable. Parishwide Policies and Procedures for formal contract monitoring need to be developed and implemented.

REPORT WRAP UP

The Department of Internal Audit would like to thank the various departments who were consulted in obtaining information for this report. They were all very responsive and exhibited the utmost professionalism throughout the process of this engagement.

Internal Audit obtained responses from the Jefferson Parish Administration, which can be found in Attachment #2, immediately following this report. The subject matter and recommendations are Parishwide; therefore, a response from a specific Department is not warranted.

****END****



ATTACHMENTS

ATTACHMENT A: LISTING OF CEAs AS OF JAN 31, 2020	9
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ATTACHMENT C: CEA AND IGA PROCESS FLOW	22
ATTACHMENT D: CONTRACT SIGNATURE ROUTE CHECKLIST	23
ATTACHMENT E: PAYMENT PROCESSING REQUIREMENTS	24
ATTACHMENT F: CEA CONTRACT TEMPLATE.....	26
ATTACHMENT G: IGA CONTRACT TEMPLATE.....	32
ATTACHMENT H: SMART GOALS.....	36
ATTACHMENT I: EXAMPLE CONTRACT MONITORING POLICES & PROCEDURES (2)	37
ATTACHMENT J: SAMPLE SELECTIONS	42
ATTACHMENT #1: AUDITOR INDEPENDENCE STATEMENT	43
ATTACHMENT #2: RESPONSE FROM PARISH ADMINISTRATION	44

The above attachments were omitted from this report but are on file with the Department of Internal Audit.

The attachments can also be found on the parish website at WWW.JEFFPARISH.NET.

CLICK PATH: DEPARTMENTS > INTERNAL AUDIT > AUDIT REPORTS

ATTACHMENT B

CONTRACT ADMINISTRATION POLICY & PROCEDURES



JEFFERSON PARISH OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

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

A handwritten signature in blue ink, appearing to read "Cynthia Lee Sheng", is written over the printed name in the "From:" field.

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

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

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

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

JOSEPH S. YENNI BUILDING-1221 ELMWOOD PARK BLVD-SUITE 1002-JEFFERSON, LA 70123- PO BOX 10242 JEFFERSON, LA 70161-0242
OFFICE 504.736.6400

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

WWW.JEFFPARISH.NET

JEFFERSON PARISH

CONTRACT ADMINISTRATION POLICY & PROCEDURES

1. IN GENERAL

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

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

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

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

2. DEFINITIONS

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

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

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

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

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

3. THE PRE CONTRACT PERIOD

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

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

A Scope of Work should be SMART;

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

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

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

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

4. WHY MONITOR?

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

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

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

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

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

The contract administrator needs to consider the following monitoring reviews:

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

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

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

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

Functions of contract administration:

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

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

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

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

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

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

Additionally, contract administration duties may include;

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

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

7. Monitoring Types

DESK REVIEW

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

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

SITE VISITS

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

EXHIBIT 1

Example of a Contract Administration Checklist

Contract Administration Checklist

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

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

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

Contract Administrator performed by (print and sign): _____

01/21/2021

10

ATTACHMENT C

CEA TEMPLATE EFFECTIVE AS OF JULY 16, 2021

**COOPERATIVE ENDEAVOR AGREEMENT
BETWEEN
THE PARISH OF JEFFERSON
AND
(NAME OF ORGANIZATION)**

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 **INSERT NAME**, Council Chairperson of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No. _____ adopted on the _____ day of _____, 20____, and **Organization name**, (hereinafter called "**ORGANIZATION**") represented by **Legal name of representative**, its **title of representative**. 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, 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 **Remove this section if the public funds/Parish property is not being used for programs of social welfare for the aid and support of the citizens of the Parish.**

WHEREAS, PARISH is authorized by _____ to enter into this Agreement for _____; and **Depending on the nature of the Agreement, the Parish will be authorized by Revised Statutes, the La. Constitution, or the Charter/Code of Ordinances. Example: The PARISH is authorized by Art. 1. Sec. 1 of the Louisiana Constitution to enter into this Agreement to promote the happiness and general welfare of the people. OR The PARISH is authorized by Section 1.01(15) of the Jefferson Parish Charter to enter into this Agreement for development and administration of recreational facilities.**

WHEREAS, the public purpose of the Project is described as _____; and
WHEREAS, PARISH has a reasonable expectation of receiving a benefit or value of _____ which is at least equivalent to the _____ 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. **ORGANIZATION** shall _____

PARISH shall _____

2.0 Deliverables. **ORGANIZATION** shall _____

PARISH shall _____

3.0 Payment. In consideration of the services described above, PARISH hereby agrees to pay **ORGANIZATION** a maximum amount of \$ _____. Payment will be made on a reimbursement basis in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1.

OR

There are no direct costs associated with this agreement. **Use this language when PARISH is providing use of property or equipment and no funding is provided.**

4.0 Term of Agreement. Except in the case of earlier termination, as hereafter specifically provided, the term of this Agreement shall commence on the date of execution and end at

Page 1 of 6
Resolution No.
Contract Name

midnight of the date immediately preceding the _____ anniversary.

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

- a. By mutual agreement and consent of the PARTIES hereto.
- b. By PARISH as a consequence of the failure of 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 ten (10) days to cure any such failure.
- c. By either PARTY upon failure of the other PARTY to fulfill its obligation as set forth in the Agreement.
- d. By PARISH for cause by issuing 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.

- 6.0 **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.

- 7.0 **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 venture 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.

- 8.0 **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.

9.0 **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.

10.0 **Reports.** **ORGANIZATION** shall furnish narrative reports to the Jefferson Parish Contract Monitor 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.

11.0 **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.

12.0 **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: **INSERT NAME**
COUNCIL CHAIRPERSON
Jefferson Parish Council
200 Derbigny Street, Suite 6200
Gretna, Louisiana 70053

ORGANIZATION: (name)
(title)
(address)

13.0 **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.

14.0 **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.

15.0 **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.

16.0 **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.

- 17.0 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.
- 18.0 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.
- 19.0 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 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.
- 20.0 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.
- 21.0 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.
- 22.0 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

BY: _____

Insert name, Council Chairperson
Jefferson Parish Council

DATE:

insert ORGANIZATION name

BY: _____

insert representative's name
title

ATTACHMENT D

IGA TEMPLATE EFFECTIVE AS OF JULY 16, 2021

INTERGOVERNMENTAL AGREEMENT BETWEEN THE PARISH OF JEFFERSON AND GOVERNMENTAL ENTITY

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 **insert name**, Council Chairperson of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No. _____ adopted on the _____ day of _____, 20____, and **Governmental Entity** (hereinafter called "City" or whatever governmental title is appropriate) represented by **Legal name of representative**, its **title of representative**. PARISH and **GOVERNMENTAL ENTITY** 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 **Remove this section if the public funds/Parish property is not being used for programs of social welfare for the aid and support of the citizens of the Parish.**

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

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

WHEREAS, PARISH and **GOVERNMENTAL ENTITY** are authorized to enter into this Intergovernmental Agreement pursuant to La. R.S. 33:1324 which permits any parish, municipality or political subdivision of the state, or any combination thereof, to make agreements between or among themselves for _____; and

WHEREAS, PARISH is authorized by _____ to enter into this Agreement for _____; and **Depending on the nature of the Agreement, the Parish will be authorized by Revised Statutes, the La. Constitution, or the Charter/Code of Ordinances.**

WHEREAS, the public purpose of the Project is described as _____; and

WHEREAS, PARISH has a reasonable expectation of receiving a benefit or value of _____ which is at least equivalent to the _____ 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 **GOVERNMENTAL ENTITY** in the implementation of the project as hereinafter provided.

NOW, THEREFORE, PARISH and **GOVERNMENTAL ENTITY** hereby agree as follows:

1.0 **Services.** **GOVERNMENTAL ENTITY** shall _____

PARISH shall _____

2.0 **Deliverables.** **GOVERNMENTAL ENTITY** shall _____

PARISH shall _____

3.0 **Payment.** In consideration of the services described above, PARISH hereby agrees to pay **GOVERNMENTAL ENTITY** a maximum amount of \$ _____. Payment will be made on a reimbursement basis in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1. **OR**

Page 1 of 4
Resolution No.
Contract Name

There are no direct costs associated with this agreement. Use this language when PARISH is providing use of property or equipment and no funding is provided.

- 4.0 **Term of Agreement.** Except in the case of earlier termination, as hereafter specifically provided, the term of this Agreement shall commence on the date of execution and end on midnight of the date immediately preceding the _____ anniversary.
- 5.0 **Termination.** The terms of this Agreement shall be binding upon the PARTIES hereto until the work has been completed and accepted by PARISH, but this Agreement may be terminated under any or all of the following conditions:
- a. By mutual agreement and consent of the PARTIES hereto.
 - b. By PARISH as a consequence of the failure of **GOVERNMENTAL ENTITY** to comply with the terms or quality of work in a satisfactory manner, proper allowance being made for circumstances beyond the control of **GOVERNMENTAL ENTITY**, provided PARISH will give **GOVERNMENTAL ENTITY** written notice of any such failure and ten (10) days to cure any such failure.
 - c. By either PARTY upon failure of the other PARTY to fulfill its obligation as set forth in the Agreement.
 - d. By PARISH for cause by issuing **GOVERNMENTAL ENTITY** thirty (30) days written notice.
 - e. By PARISH for convenience by issuing **GOVERNMENTAL ENTITY** thirty (30) days written notice.

GOVERNMENTAL ENTITY shall be entitled to payment for deliverables in progress to the extent work has been performed satisfactorily. **[THIS SENTENCE CAN BE DELETED IF NO FUNDING IS PROVIDED]**

- 6.0 **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.
- 7.0 **Indemnification.** **GOVERNMENTAL ENTITY** 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 **GOVERNMENTAL ENTITY** under this Agreement.

Further, **GOVERNMENTAL ENTITY** 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. **GOVERNMENTAL ENTITY** 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.

[THE "REPORTS" AND "RECORDS" SECTIONS BELOW CAN BE DELETED IF NO FUNDING IS PROVIDED]

- 8.0 **Reports.** **GOVERNMENTAL ENTITY** shall furnish narrative reports to the Jefferson Parish Contract Monitor 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.
- 9.0 **Cost and Collection Records.** PARISH shall be entitled to audit the books, documents, papers and records of **GOVERNMENTAL ENTITY** and any subcontractors which are reasonably related to this Agreement. **GOVERNMENTAL ENTITY** and its subcontractors shall maintain all books, documents, papers, accounting records, and other evidence

Page 2 of 4
Resolution No.
Contract Name

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.

- 10.0 **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: **Council Chairperson**
COUNCIL CHAIRPERSON
Jefferson Parish Council
200 Derbigny Street, Suite 6200
Gretna, Louisiana 70053

GOVERNMENTAL ENTITY: (name)
(title)
(address)

- 11.0 **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 **GOVERNMENTAL ENTITY** as to the services to be performed hereunder without the written consent of PARISH.

- 12.0 **Employment of Parish Personnel.** **GOVERNMENTAL ENTITY** 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.

[THE SECTION "ANNUAL APPROPRIATION" CAN BE DELETED IF NO FUNDING PROVIDED]

- 13.0 **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.

- 14.0 **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. **GOVERNMENTAL ENTITY** hereby agrees and consents to the jurisdiction of the courts of the State of Louisiana over its person. The PARTIES hereto agree that the sole and exclusive jurisdiction and venue for any suit or proceeding brought pursuant to this contract shall be the 24th Judicial District Court for the Parish of Jefferson, State of Louisiana.

- 15.0 **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.

- 16.0 **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

Page 3 of 4
Resolution No.
Contract Name

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.

- 17.0 **Entire Agreement.** This Agreement constitutes the entire Agreement between PARISH and **GOVERNMENTAL ENTITY**, 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 **GOVERNMENTAL ENTITY** by its authorized representative.

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

DATE:

PARISH OF JEFFERSON

BY: _____
insert name, Council Chairperson
Jefferson Parish Council

DATE:

insert GOVERNMENTAL ENTITY name

BY: _____
insert representative's name
title

ATTACHMENT E

LISTING OF CEA'S AND IGA'S IN EFFECT AND SAMPLED ITEMS

Contract#	Ref.	Contractor Name	Contract Amount	Expensed	Encumbered	Remaining	Start Date	End Date
5500004513		SEWERAGE & WATER BOARD OF N O	\$15,885,028.00	\$13,936,424.53	\$0.00	\$1,948,603.47	1/1/2001	12/31/2021
5500007432		LA DEPT OF HEALTH & HOSPITALS	\$4,830,961.90	\$4,665,368.98	\$0.00	\$165,592.92	2/14/1981	2/14/2022
5500007453		JP SHERIFF'S OFFICE	\$4,079,371.99	\$3,399,461.43	\$12,444.00	\$667,466.56	6/1/1999	5/31/2022
5500007947		EAST JEFFERSON GENERAL HOSPITA	\$1.00	\$0.00	\$0.00	\$1.00	4/11/2006	4/11/2009
5500007949		WEST JEFFERSON MEDICAL CENTER	\$0.01	\$0.00	\$0.00	\$0.01	4/11/2006	4/11/2009
5500007979		SECOND PARISH COURT	\$0.01	\$0.00	\$0.00	\$0.01	5/2/2006	5/2/2009
5500008239		NATIONWIDE RETIREMENT SOLUTION	\$0.01	\$0.00	\$0.00	\$0.01	1/1/2006	12/31/2024
5500008297		DELTA DENTAL	\$0.01	\$0.00	\$0.00	\$0.01	1/1/2007	12/31/2021
5500008519		TOWN OF GRAND ISLE	\$0.01	\$0.00	\$0.00	\$0.01	2/6/2007	2/25/2040
5500010909		JP SHERIFF'S OFFICE	\$89,285.00	\$69,210.00	\$3,200.00	\$16,875.00	1/1/2009	12/31/2021
5500011395		TOWN OF JEAN LAFITTE	\$192,275.51	\$192,275.51	\$0.00	\$0.00	3/1/2010	12/31/2021
5500012029		FAO B2, USACE MVN	\$38,866,839.36	\$38,864,328.37	\$0.00	\$2,510.99	1/16/2009	12/31/2021
5500012473		JEFFERSON FACILITIES INC	\$0.01	\$0.00	\$0.00	\$0.01	1/24/2001	9/1/2031
5500012586		TOWN OF JEAN LAFITTE	\$230,000.00	\$0.00	\$0.00	\$230,000.00	4/10/2012	4/10/2022
5500012745		JEFF PARISH HUMAN SERVICES	\$0.01	\$0.00	\$0.00	\$0.01	2/1/2012	1/31/2037
5500013146		NEW ORLEANS AVIATION BOARD	\$63,315.78	\$0.00	\$0.00	\$63,315.78	12/19/2012	12/19/2022
5500013196		GRAND ISLE VOL FIRE	\$0.01	\$0.00	\$0.00	\$0.01	1/31/2013	1/31/2023
5500013896		GRAND ISLE VOL EMERGENCY SERV	\$2,907,856.00	\$3,611,431.00	\$0.00	(\$703,575.00)	10/17/2013	10/16/2023
5500014061		ALERE TOXICOLOGY SERVICES	\$150,000.00	\$117,397.03	\$1,736.85	\$30,866.12	1/1/2014	12/31/2022
5500014062		WASTE CONNECTIONS BAYOU INC	\$213,262,572.01	\$164,021,982.46	\$2,023,065.75	\$47,217,523.80	1/1/2014	12/31/2024
5500014606		TOWN OF JEAN LAFITTE	\$852,000.00	\$852,000.00	\$0.00	\$0.00	4/25/2013	4/25/2097
5500015490		FRIENDS OF JEFFERSON THE BEAUT	\$25,000.00	\$19,000.00	\$0.00	\$6,000.00	12/10/2015	12/9/2025
5500015905		JEFFERSON PARISH FINANCE	\$2,920,996.19	\$2,851,506.56	\$0.00	\$69,489.63	6/22/2016	6/30/2021
5500016098		JEFF PERFORMING ARTS SOCIETY	\$475,000.00	\$475,000.00	\$0.00	\$0.00	7/1/2016	9/30/2021
5500016113		CREATIVE KIDZ	\$974,976.00	\$802,525.22	\$0.00	\$172,450.78	8/24/2016	6/30/2021
5500016116		KIDS HOUSE OF LEARNING INC	\$974,976.00	\$893,362.58	\$0.00	\$81,613.42	9/16/2016	6/30/2021
5500016117		ALPHABET PRE SCHOOL	\$384,000.00	\$208,000.00	\$0.00	\$176,000.00	9/16/2016	6/30/2021
5500016388		STONEBRIDGE PROPERTY OWNERS	\$351,027.00	\$266,908.00	\$0.00	\$84,119.00	1/1/2017	12/31/2025
5500016418		COMMUNITY VISIONS UNLIMITED	\$28,500.00	\$24,750.00	\$0.00	\$3,750.00	10/18/2016	10/18/2020
5500016978	M	JEDCO	\$158,330.00	\$158,330.00	\$0.00	\$0.00	8/24/2017	2/1/2020
5500017152		JP SHERIFF'S OFFICE	\$78,780.00	\$70,985.00	\$60.00	\$7,735.00	1/1/2018	1/1/2021
5500017170		PRIMESTEP ENTERPRISES INC	\$974,976.00	\$594,770.44	\$0.00	\$380,205.56	11/15/2017	6/30/2021
5500017266		MARRERO ESTELLE VOL FIRE	\$10,032,835.00	\$8,832,835.00	\$0.00	\$1,200,000.00	12/1/2017	12/1/2027
5500017326		BLOOD CENTER OF SOUTHEAST LA	\$0.01	\$0.00	\$0.00	\$0.01	3/12/2018	3/11/2023
5500017429		JPRD BULLDOGS	\$19,711.00	\$14,164.94	\$0.00	\$5,546.06	4/11/2018	12/12/2021
5500017559		HILL'S PET NUTRITION SALES	\$200,000.00	\$194,530.91	\$2,196.10	\$3,272.99	6/18/2018	6/18/2021
5500017597		LAKE PONTCHARTRAIN BASIN FOUND	\$34,000.00	\$34,000.00	\$0.00	\$0.00	6/26/2018	6/25/2021
5500017706		SIXTH JUSTICE OF THE PEACE	\$2,000.00	\$2,000.00	\$0.00	\$0.00	8/20/2018	8/20/2024
5500017901		MARRERO-HARVEY VOL FIRE	\$510.00	\$0.00	\$0.00	\$510.00	11/27/2018	11/27/2021

CEAs
1 / 4

Contract#	Ref.	Contractor Name	Contract Amount	Expensed	Encumbered	Remaining	Start Date	End Date
5500018008		RICKEY JACKSON COMMUNITY HOPE	\$90,000.00	\$87,862.14	\$0.00	\$2,137.86	1/16/2019	1/16/2021
5500018020		AUDUBON NATURE INSTITUTE	\$100,000.00	\$100,000.00	\$0.00	\$0.00	1/16/2019	1/16/2021
5500018030		MARKET UMBRELLA ORG	\$151,000.00	\$151,000.00	\$0.00	\$0.00	11/30/2018	1/4/2022
5500018130		JEFFERSON ART GUILD	\$1,000.00	\$1,000.00	\$0.00	\$0.00	3/19/2019	3/18/2021
5500018221		TERRYTOWN BOXING CLUB INC	\$10,000.00	\$9,257.29	\$0.00	\$742.71	4/30/2019	4/30/2021
5500018341		RICKEY JACKSON COMMUNITY HOPE	\$0.01	\$0.00	\$0.00	\$0.01	6/20/2019	6/20/2024
5500018374		OLD METAIRIE GARDEN CLUB	\$58,000.00	\$35,506.76	\$0.00	\$22,493.24	7/19/2019	7/18/2021
5500018395		NEW GROWTH ECONOMIC	\$405,000.00	\$375,834.39	\$0.00	\$29,165.61	7/17/2019	7/17/2021
5500018551		JEFFERSON CHAMBER OF COMMERCE	\$50,000.00	\$49,948.85	\$0.00	\$51.15	9/6/2019	9/6/2021
5500018554	M	JEFFERSON SPCA	\$0.01	\$0.00	\$0.00	\$0.00	12/27/2017	12/27/2021
5500018590		KBMC INC	\$498,180.00	\$435,622.81	\$0.00	\$62,557.19	9/1/2019	5/31/2021
5500018636		SOUTHEAST LA FLOOD PROTECTION	\$325,564.70	\$325,564.68	\$0.00	\$0.02	9/18/2019	9/17/2029
5500018710		KIDS HOUSE OF LEARNING INC	\$192,000.00	\$118,211.45	\$0.00	\$73,788.55	11/20/2019	2/28/2024
5500018711		JEFFERSON CONVENTION &	\$928,771.45	\$837,833.74	\$0.00	\$90,937.71	12/2/2019	12/1/2024
5500018720		CARLIE CARE KIDS INC	\$384,000.00	\$279,922.27	\$0.00	\$104,077.73	9/1/2019	2/28/2021
5500018729	M	JEFFERSON CHAMBER FOUNDATION	\$50,000.00	\$0.00	\$0.00	\$50,000.00	9/6/2019	9/5/2021
5500018778		KREWE OF ADONIS	\$10,000.00	\$10,000.00	\$0.00	\$0.00	1/15/2020	1/14/2021
5500018780		AYMOND ENTERPRISES INC	\$384,000.00	\$328,975.62	\$0.00	\$55,024.38	1/21/2020	7/6/2021
5500018784		LITTLE ZION BAPTIST CHURCH	\$10,000.00	\$8,919.95	\$0.00	\$1,080.05	1/17/2020	1/17/2021
5500018785		JEFFERSON SPCA	\$15,000.00	\$15,000.00	\$0.00	\$0.00	1/27/2020	1/27/2021
5500018791	M	METROPOLITAN DISTRICT LAW	\$32,000.00	\$0.00	\$0.00	\$32,000.00	1/1/2020	12/31/2021
5500018797		ASSOCIATION OF RETIRED PUBLIC	\$4,500.00	\$4,500.00	\$0.00	\$0.00	1/21/2020	1/20/2021
5500018805		READING FOR LIFE FOUNDATION	\$25,000.00	\$25,000.00	\$0.00	\$0.00	1/23/2020	1/23/2021
5500018807		KGR ACADEMY	\$384,000.00	\$278,811.81	\$0.00	\$105,188.19	11/18/2019	2/28/2021
5500018829		WOODMERE DAYCARE LLC	\$573,736.00	\$196,669.56	\$0.00	\$377,066.44	10/24/2019	7/31/2021
5500018837		BRIDGE CITY VOL FIRE CO	\$18,897.00	\$9,956.65	\$0.00	\$8,940.35	2/11/2020	2/11/2021
5500018842		YMCA OF GREATER NEW ORLEANS	\$170,738.25	\$170,738.25	\$0.00	\$0.00	2/3/2020	2/2/2021
5500018858		JEFFERSON COUNCIL ON AGING INC	\$20,000.00	\$19,177.88	\$0.00	\$822.12	2/6/2020	2/6/2026
5500018868		TERRYTOWN ECONOMIC DEVELOPMENT	\$50,000.00	\$50,000.00	\$0.00	\$0.00	2/26/2020	2/26/2021
5500018873		LSU AGCENTER	\$126,376.00	\$94,782.00	\$0.00	\$31,594.00	7/1/2019	6/30/2021
5500018895		COMMONS AT LAKE TIMBERLANE,THE	\$1,469.09	\$1,469.09	\$0.00	\$0.00	1/22/2020	1/22/2021
5500018903		BECNEL, KONRAD	\$26,500.00	\$26,488.31	\$0.00	\$11.69	3/10/2020	3/10/2021
5500018919		JP SHERIFF'S OFFICE	\$14,000.00	\$0.00	\$0.00	\$14,000.00	12/9/2019	12/9/2021
5500018958		STONEBRIDGE PROPERTY OWNERS	\$5,000.00	\$5,000.00	\$0.00	\$0.00	2/26/2020	2/26/2021
5500018965		JEFFERSON COUNCIL ON AGING INC	\$80,000.00	\$31,743.18	\$0.00	\$48,256.82	3/17/2020	3/17/2022
5500018971		FOREKIDS FOUNDATION	\$250,000.00	\$250,000.00	\$0.00	\$0.00	3/31/2020	3/31/2021
5500018996		JEFFERSON PARISH SCHOOL BOARD	\$5,000.00	\$0.00	\$0.00	\$5,000.00	4/21/2020	4/21/2021
5500019120		AMERICAN RED CROSS	\$25,000.00	\$25,000.00	\$0.00	\$0.00	6/16/2020	6/15/2021
5500019125		GREATER NEW ORLEANS DISTRICT	\$24,500.00	\$20,043.40	\$0.00	\$4,456.60	4/21/2020	4/30/2021

CEAS
2 / 4

Contract#	Ref.	Contractor Name	Contract Amount	Expensed	Encumbered	Remaining	Start Date	End Date
5500019127		JP SHERIFF'S OFFICE	\$380,000.00	\$181,305.72	\$0.00	\$198,694.28	7/6/2020	7/6/2022
5500019141		JEFFERSON COUNCIL ON AGING INC	\$250,000.00	\$0.00	\$0.00	\$250,000.00	6/23/2020	6/22/2021
5500019155		JP SHERIFF'S OFFICE	\$19,501.00	\$19,500.38	\$0.00	\$0.62	7/15/2020	7/14/2021
5500019158		JP SHERIFF'S OFFICE	\$500,000.00	\$455,247.54	\$0.00	\$44,752.46	7/8/2020	7/7/2022
5500019159		JP SHERIFF'S OFFICE	\$150,000.00	\$4,000.00	\$0.00	\$146,000.00	7/8/2020	7/7/2022
5500019169		SOUTHEAST LOUISIANA VETERINARY	\$5,400.00	\$0.00	\$0.00	\$5,400.00	7/27/2020	7/26/2021
5500019177		INTERNATIONAL GRAND ISLE	\$25,000.00	\$0.00	\$0.00	\$25,000.00	8/7/2020	8/6/2021
5500019199		JEFFERSON PARISH SCHOOL BOARD	\$0.01	\$0.00	\$0.00	\$0.01	8/17/2020	5/13/2021
5500019223		JP SHERIFF'S OFFICE	\$25,000.00	\$25,000.00	\$0.00	\$0.00	8/21/2020	8/20/2021
5500019224		UNIVERSITY OF NEW ORLEANS	\$25,000.00	\$19,297.91	\$0.00	\$5,702.09	8/14/2020	8/13/2021
5500019258		SHERIFF OF JEFFERSON PARISH	\$40,000.00	\$0.00	\$0.00	\$40,000.00	1/10/2019	1/10/2021
5500019259		RED KNIGHTS MOTORCYCLE CLUB	\$10,000.00	\$0.00	\$0.00	\$10,000.00	1/30/2020	1/30/2021
5500019263		JEFFERSON COUNCIL ON AGING INC	\$14,950.00	\$0.00	\$0.00	\$14,950.00	9/28/2020	9/28/2021
5500019273		JEFFERSON PARISH SCHOOL BOARD	\$245,700.00	\$165,664.25	\$56,319.57	\$23,716.18	8/13/2020	7/14/2021
5500019280	M	LOUISIANA IRISH ITALIAN	\$12,000.00	\$12,000.00	\$0.00	\$0.00	9/9/2020	9/8/2021
5500019302		JUVENILE COURT	\$100,000.00	\$41,041.54	\$58,958.46	\$0.00	1/1/2021	12/31/2021
5500019303		UNITED WAY OF SOUTHEAST LA	\$100,000.00	\$38,122.64	\$0.00	\$61,877.36	11/3/2020	11/2/2021
5500019304		JUVENILE COURT	\$125,000.00	\$71,603.61	\$53,396.39	\$0.00	1/1/2021	12/31/2021
5500019305		JEFFERSON CHAMBER OF COMMERCE	\$40,000.00	\$37,720.00	\$0.00	\$2,280.00	11/3/2020	11/2/2021
5500019308	M	OCHSNER CLINIC FOUNDATION	\$0.01	\$0.00	\$0.00	\$0.01	11/3/2020	11/2/2022
5500019312		DOCTOR YVENS LABORDE HEALTH	\$30,000.00	\$3,930.56	\$0.00	\$26,069.44	6/4/2020	6/3/2021
5500019322	M	JEDCO	\$300,000.00	\$300,000.00	\$0.00	\$0.00	10/13/2020	2/1/2024
5500019340		JEFFERSON COUNCIL ON AGING INC	\$989,350.00	\$435,777.04	\$0.00	\$553,572.96	10/13/2020	10/12/2022
5500019341		ASSOCIATION OF RETIRED PUBLIC	\$4,500.00	\$4,500.00	\$0.00	\$0.00	11/17/2020	11/17/2021
5500019365		CITY OF GRETNAPOLICE DEPT	\$100,000.00	\$60,240.81	\$0.00	\$39,759.19	7/1/2020	6/30/2021
5500019366		FOREKIDS FOUNDATION	\$250,000.00	\$247,227.56	\$0.00	\$2,772.44	12/16/2020	12/16/2021
5500019398		JEFFERSON CHAMBER OF COMMERCE	\$10,952.00	\$6,000.00	\$0.00	\$4,952.00	1/6/2021	1/5/2022
5500019402		SERVANT'S HEART OUTREACH	\$100,000.00	\$45,935.58	\$0.00	\$54,064.42	1/8/2021	1/8/2022
5500019442		TERRYTOWN ECONOMIC DEVELOPMENT	\$9,165.00	\$8,183.79	\$0.00	\$981.21	1/27/2021	1/27/2022
5500019451		JP SHERIFF'S OFFICE	\$215,000.00	\$70,820.28	\$36,679.72	\$107,500.00	1/1/2021	12/31/2021
5500019452		JP SHERIFF'S OFFICE	\$300,000.00	\$130,444.04	\$169,555.96	\$0.00	1/1/2021	12/31/2021
5500019454		JP SHERIFF'S OFFICE	\$210,000.00	\$105,000.00	\$0.00	\$105,000.00	1/1/2021	12/31/2021
5500019455		JP SHERIFF'S OFFICE	\$170,000.00	\$0.00	\$0.00	\$170,000.00	1/1/2021	12/31/2021
5500019480	x	BECNEL, KONRAD	\$26,500.00	\$15,797.55	\$0.00	\$10,702.45	2/17/2021	2/17/2022
5500019474	x	MARTIN LUTHER KING JR TASK	\$3,000.00	\$3,000.00	\$0.00	\$0.00	2/19/2021	2/18/2022
5500019489		REGIONAL PLANNING COMMISSION	\$200,638.00	\$100,319.00	\$0.00	\$100,319.00	1/1/2021	12/31/2021
5500019708	x	KIDS HOUSE OF LEARNING INC	\$42,020.00	\$0.00	\$0.00	\$42,020.00	3/1/2021	7/31/2021
5500019529		PLANTATION ESTATES CIVIC ASSOC	\$204,864.00	\$102,432.00	\$0.00	\$102,432.00	1/1/2021	12/31/2031
5500019543		OUR LADY OF PROMPT SUCCOR	\$7,000.00	\$7,000.00	\$70.00	(\$70.00)	3/4/2020	3/4/2021

CEAS
3 / 4

Contract#	Ref.	Contractor Name	Contract Amount	Expensed	Encumbered	Remaining	Start Date	End Date
5500019739	x	AYMOND ENTERPRISES INC	\$42,020.00	\$0.00	\$0.00	\$42,020.00	3/1/2021	7/31/2021
5500019740	x	PRIMESTEP ENTERPRISES INC	\$42,020.00	\$0.00	\$0.00	\$42,020.00	3/1/2021	7/31/2021
5500019706	x	KGR ACADEMY	\$84,040.00	\$33,616.00	\$0.00	\$50,424.00	3/1/2021	7/31/2021
5500019707	x	CARLIE CARE KIDS INC	\$84,040.00	\$33,616.00	\$0.00	\$50,424.00	3/1/2021	7/31/2021
5500019562	x	JEFFERSON CHAMBER FOUNDATION	\$19,200.00	\$19,200.00	\$0.00	\$0.00	3/3/2021	3/3/2022
5500019568	x	METAIRIE ART GUILD	\$0.01	\$0.00	\$0.00	\$0.01	3/23/2021	3/23/2022
5500019668		ROMAN CATHOLIC CHURCH OF THE	\$99.00	\$99.00	\$0.00	\$0.00	12/7/2017	12/1/2099
5500019691		JEFFERSON COUNCIL ON AGING INC	\$100,000.00	\$0.00	\$0.00	\$100,000.00	7/1/2020	6/30/2022
5500019587	x	JEFFERSON COMMUNITY BAND	\$1,000.00	\$0.00	\$0.00	\$1,000.00	3/25/2021	3/24/2023
5500019721	x	EAGLE ATHLETIC FACILITIES	\$250,000.00	\$250,000.00	\$0.00	\$0.00	4/12/2021	4/12/2022
5500019655	x	RICKEY JACKSON COMMUNITY HOPE	\$60,000.00	\$25,781.34	\$0.00	\$34,218.66	4/13/2021	4/12/2023
5500019750	x	MT HERMON COMMUNITY	\$1,000.00	\$1,000.00	\$0.00	\$0.00	4/25/2021	6/22/2022
5500019724		METAIRIE BUSINESS &	\$400,000.00	\$0.00	\$0.00	\$400,000.00	1/1/2021	12/31/2022
5500019743	x	BAYWOOD NEIGHBORHOOD ASSN, THE	\$2,485.00	\$2,484.06	\$0.00	\$0.94	4/30/2021	4/29/2022
5500019614	x,1	YMCA OF GREATER NEW ORLEANS	\$254,187.00	\$0.00	\$0.00	\$254,187.00	3/26/2021	3/26/2022
5500019737	x,2	JEFFERSON CHAMBER OF COMMERCE	\$38,000.00	\$38,000.00	\$0.00	\$0.00	6/23/2021	6/22/2022
5500019588	x, 3, M	CITY OF WESTWEGO	\$150,000.00	\$0.00	\$0.00	\$150,000.00	3/25/2021	12/31/2022
5500019505	x, 4	JP SHERIFF'S OFFICE	\$151,500.00	\$0.00	\$0.00	\$151,500.00	2/24/2021	2/28/2023

Reference Legend:

- x = contract placed in effect on February 1, 2021, or later.
- 1, 2, 3, 4 = items sampled for review
- M = contract present on AS/400 listing but not on JP Intranet Contract Module.

Contract#	Ref.	Contractor Name	Contract Amount	Expensed	Encumbered	Remaining	Start Date	End Date
5500015669		JEFF PARISH HUMAN SERVICES	\$300,000.00	\$299,999.99	\$0.00	\$0.01	3/14/2016	12/31/2021
5500017228		CITY OF GRETNA POLICE DEPT	\$300,000.00	\$253,431.75	\$0.00	\$46,568.25	2/16/2018	2/16/2021
5500017521		TOWN OF JEAN LAFITTE	\$0.01	\$0.00	\$0.00	\$0.01	5/31/2018	5/30/2022
5500017651		LAFITTE AREA INDEPENDENT LEVEE	\$3,763,538.00	\$1,763,538.00	\$0.00	\$2,000,000.00	7/20/2018	7/19/2021
5500017713		TOWN OF GRAND ISLE	\$0.01	\$0.00	\$0.00	\$0.01	8/27/2018	8/27/2021
5500017775		TOWN OF JEAN LAFITTE	\$0.01	\$0.00	\$0.00	\$0.01	7/20/2018	7/19/2021
5500018021		CITY OF KENNER	\$0.01	\$0.00	\$0.00	\$0.01	10/8/2018	10/8/2028
5500018077		CITY OF KENNER	\$155,000.00	\$0.00	\$0.00	\$155,000.00	10/10/2018	10/10/2021
5500018100		CITY OF WESTWEGO	\$0.01	\$0.00	\$0.00	\$0.01	3/7/2019	3/6/2024
5500018120		CITY OF GRETN	\$712,010.00	\$712,010.00	\$0.00	\$0.00	3/13/2019	3/14/2021
5500018164		JEDCO	\$235,000.00	\$235,000.00	\$0.00	\$0.00	3/18/2019	3/18/2021
5500018166		CITY OF HARAHAH	\$75,000.00	\$75,000.00	\$0.00	\$0.00	2/8/2019	2/7/2020
5500018352		CITY OF KENNER	\$0.01	\$0.00	\$0.00	\$0.01	6/20/2019	6/20/2029
5500018467		CITY OF KENNER	\$0.01	\$0.00	\$0.00	\$0.01	8/20/2019	8/20/2029
5500018582		NEW ORLEANS PUBLIC LIBRARY	\$0.01	\$0.00	\$0.00	\$0.01	1/13/2020	1/13/2022
5500018630		CITY OF KENNER	\$50,000.00	\$50,000.00	\$0.00	\$0.00	11/12/2019	11/11/2023
5500018681		CITY OF HARAHAH	\$212,850.00	\$175,000.00	\$0.00	\$37,850.00	12/3/2019	12/3/2021
5500018764		LAFITTE AREA INDEPENDENT LEVEE	\$4,000,000.00	\$4,000,000.00	\$0.00	\$0.00	1/7/2020	1/7/2024
5500018766		CITY OF HARAHAH	\$15,000.00	\$15,000.00	\$0.00	\$0.00	1/7/2020	1/7/2021
5500018767		CITY OF HARAHAH	\$99,306.19	\$99,306.19	\$0.00	\$0.00	1/7/2020	1/7/2021
5500018779		TOWN OF GRAND ISLE	\$10,000.00	\$10,000.00	\$0.00	\$0.00	1/13/2020	1/12/2021
5500018783		JEFFERSON PARISH PUBLIC SCHOOL	\$30,000.00	\$30,000.00	\$0.00	\$0.00	1/10/2020	1/10/2021
5500018808		CITY OF KENNER	\$574,308.82	\$555,079.12	\$0.00	\$19,229.70	11/4/2019	11/4/2021
5500018816		JEFFERSON PARISH PUBLIC SCHOOL	\$35,000.00	\$35,000.00	\$0.00	\$0.00	1/10/2020	1/10/2021
5500019051		CITY OF GRETN	\$3,000,000.00	\$1,682,970.39	\$889,178.84	\$427,850.77	4/19/2020	4/18/2022
5500019054		WESTWEGO POLICE DEPT	\$65,000.00	\$65,000.00	\$0.00	\$0.00	5/20/2020	5/19/2021
5500019163		CITY OF KENNER	\$117,450.00	\$0.00	\$0.00	\$117,450.00	1/6/2020	1/5/2021
5500019228		SOUTHEAST LA FLOOD PROTECTION	\$50,000.00	\$0.00	\$0.00	\$50,000.00	9/10/2020	9/10/2030
5500019278		DISTRICT ATTORNEY'S OFFICE	\$45,000.00	\$45,000.00	\$0.00	\$0.00	10/14/2020	10/13/2021
5500019306		CITY OF GRETN	\$69,257.00	\$69,257.00	\$0.00	\$0.00	10/26/2020	10/25/2021
5500019307		GRAND ISLE LEVEE DISTRICT	\$1,000,000.00	\$1,000,000.00	\$0.00	\$0.00	10/27/2020	10/26/2024
5500019320		CITY OF GRETN	\$814,630.00	\$605,804.97	\$0.00	\$208,825.03	11/20/2020	11/19/2021
5500019323		CITY OF GRETN	\$205,000.00	\$195,000.00	\$0.00	\$10,000.00	11/13/2020	11/12/2021
5500019332		CITY OF KENNER	\$5,000.00	\$5,000.00	\$0.00	\$0.00	10/12/2020	10/11/2021
5500019368		CITY OF KENNER	\$34,989.53	\$0.00	\$0.00	\$34,989.53	12/3/2020	2/28/2021
5500019386		LAFITTE AREA INDEPENDENT LEVEE	\$100,000.00	\$100,000.00	\$0.00	\$0.00	12/15/2020	12/15/2023
5500019399		JP SHERIFF'S OFFICE	\$26,260.00	\$12,580.00	\$985.00	\$12,695.00	1/1/2021	1/1/2024
5500019445		CITY OF GRETN POLICE DEPT	\$135,000.00	\$135,000.00	\$0.00	\$0.00	11/16/2020	11/16/2021

Contract#	Ref.	Contractor Name	Contract Amount	Expensed	Encumbered	Remaining	Start Date	End Date
5500019448		JEFF PARISH HUMAN SERVICES	\$1,990,000.00	\$994,998.00	\$0.00	\$995,002.00	1/1/2021	12/31/2021
5500019457		CITY OF GRETN	\$3,950.00	\$0.00	\$0.00	\$3,950.00	12/21/2020	12/20/2021
5500019458		CITY OF GRETN POLICE DEPT	\$200,000.00	\$0.00	\$0.00	\$200,000.00	12/17/2020	12/16/2021
550019485	M	TOWN OF JEAN LAFITTE	\$20,000.00	\$20,000.00	\$0.00	\$0.00	1/7/2021	1/16/2023
5500019722	x	TOWN OF GRAND ISLE	\$2,240.00	\$2,240.00	\$0.00	\$0.00	2/10/2021	2/28/2023
5500019527	x	CITY OF GRETN POLICE DEPT	\$300,000.00	\$33,124.50	\$1,581.00	\$265,294.50	2/16/2021	2/16/2024
5500019478	x	CITY OF GRETN POLICE DEPT	\$230,000.00	\$230,000.00	\$0.00	\$0.00	2/20/2021	2/19/2023
5500019511	x	CITY OF GRETN	\$15,099.17	\$0.00	\$0.00	\$15,099.17	2/28/2021	2/28/2023
5500019645	x	SECRETARY OF STATE	\$7,570.90	\$7,570.90	\$0.00	\$0.00	3/3/2021	3/3/2022
5500019581	x	CITY OF KENNER	\$12,412.00	\$0.00	\$0.00	\$12,412.00	3/29/2021	2/28/2023
5500019582	x	CITY OF KENNER	\$37,000.00	\$0.00	\$0.00	\$37,000.00	3/29/2021	2/28/2023
5500019633	x	TOWN OF GRAND ISLE	\$25,000.00	\$25,000.00	\$0.00	\$0.00	3/30/2021	3/29/2022
5500019634	x	CITY OF KENNER	\$33,781.13	\$0.00	\$0.00	\$33,781.13	4/1/2021	2/28/2023
5500019635		7TH JUSTICE COURT	\$40,000.00	\$1,658.18	\$0.00	\$38,341.82	12/21/2020	12/20/2021
5500019631	x	TOWN OF GRAND ISLE	\$69,000.00	\$69,000.00	\$0.00	\$0.00	4/26/2021	4/25/2022
5500019729	x	TOWN OF GRAND ISLE	\$25,000.00	\$25,000.00	\$0.00	\$0.00	6/22/2021	6/22/2022
5500019715	x, 1, M	HOUSING AUTHORITY OF JP	\$0.01	\$0.00	\$0.00	\$0.01	5/27/2021	5/27/2022
5500019723		TOWN OF GRAND ISLE	\$5,000.00	\$5,000.00	\$0.00	\$0.00	1/4/2021	1/4/2022
5500019594	x, 2	JEFFERSON PARISH SCHOOL BOARD	\$23,252.00	\$8,701.20	\$0.00	\$14,550.80	3/25/2021	3/25/2022
5500019742	x, 3	CITY OF GRETN POLICE DEPT	\$300,000.00	\$300,000.00	\$0.00	\$0.00	6/21/2021	6/20/2022
AC00000002		JP SHERIFF'S OFFICE	\$20,800,000.00	\$20,374,996.43	\$0.00	\$425,003.57	1/1/2009	12/31/2022
AC00000004		ST CHARLES SHERIFF'S OFFICE	\$300,000.00	\$200,320.66	\$0.00	\$99,679.34	1/1/2008	12/31/2021
AC00000010		JEFF PARISH CLERK OF COURT	\$3,000,000.00	\$2,965,740.00	\$0.00	\$34,260.00	1/1/2009	12/31/2021
AC00000011		JEFF PARISH CLERK OF COURT	\$35,000.00	\$27,425.00	\$120.00	\$7,455.00	1/1/2009	12/31/2022
AC00000014		JP SHERIFF'S OFFICE	\$5,000,000.00	\$4,582,895.11	\$0.00	\$417,104.89	1/1/2008	12/31/2022
AC00000034		LOUISIANA DEPT OF LABOR	\$2,686,500.00	\$2,552,243.00	\$0.00	\$134,257.00	1/1/2008	9/30/2021
AC00000085		LSU FIREMEN TRAINING PROGRAM	\$160,000.00	\$137,211.51	\$13,200.00	\$9,588.49	12/1/2009	12/31/2022
AC00000099		LUBA	\$200,000.00	\$149,055.00	\$2,742.00	\$48,203.00	1/1/2010	12/31/2021

Reference Legend:

x = contract placed in effect on February 1, 2021, or later.

1, 2, 3 = items sampled for review

M = contract present on AS/400 listing but not on JP Intranet Contract Module.

SAMPLE RESULTS

Type	Contract#	Contractor Name	Contract Amount	Expensed	Encumbered	Start Date	End Date
CEA	5500019614	YMCA OF GREATER NEW ORLEANS	\$254,187.00	\$0.00	\$0.00	3/26/2021	3/26/2022
CEA	5500019737	JEFFERSON CHAMBER OF COMMERCE	\$38,000.00	\$38,000.00	\$0.00	6/23/2021	6/22/2022
CEA	5500019588	CITY OF WESTWEGO	\$150,000.00	\$0.00	\$0.00	3/25/2021	12/31/2022
CEA	5500019505	JP SHERIFF'S OFFICE	\$151,500.00	\$0.00	\$0.00	2/24/2021	2/28/2023
IGA	5500019715	HOUSING AUTHORITY OF JP	\$0.01	\$0.00	\$0.00	5/27/2021	5/27/2022
IGA	5500019594	JEFFERSON PARISH SCHOOL BOARD	\$23,252.00	\$8,701.20	\$0.00	3/25/2021	3/25/2022
IGA	5500019742	CITY OF GRETNA POLICE DEPT	\$300,000.00	\$300,000.00	\$0.00	6/21/2021	6/20/2022

Type	Contract#	Contract Administrator Name	SMART deliverables?	Checklist in place?	Where reports to be sent?	Reports Received?	Familiar with P&P?
CEA	5500019614	Antionette Holmes	See Attach F	No	IA	not spent	No
CEA	5500019737	Bobbi Palmisano	See Attach F	No	IA	within 30 days of event	No
CEA	5500019588	Bobbi Palmisano	See Attach F	No	not required	n/a	No
CEA	5500019505	Precious Nelson	See Attach F	No	IA	Zero \$ contract	No
IGA	5500019715	Bessie Renfrow	See Attach F	No	IA	Zero \$ contract	No
IGA	5500019594	Bobbi Palmisano	See Attach F	No	not required	n/a	No
IGA	5500019742	Bobbi Palmisano	See Attach F	No	IA	within 30 days of event	No

ATTACHMENT F

REVIEW OF DELIVERABLES

CONTRACT LANGUAGE PERTAINING TO DELIVERABLES		IA COMMENTS / QUESTIONS
<p>YMCA OF GREATER NEW ORLEANS</p> <p>55-19614</p> <p><u>1.0 Services.</u></p> <p>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.</p>	<p>How many water safety and swimming classes? Which swimming pools? Section 2.0 Deliverables was omitted and 1.0 Services used instead.</p>	
<p>JEFFERSON CHAMBER OF COMMERCE</p> <p>55-19737</p> <p><u>1.0 Deliverables.</u> CHAMBER shall use the funds provided in this Agreement for the promotion, production and other costs associated with conducting of the 2021 Tour de Jefferson bicycle race event in Jefferson Parish, including but not limited to hiring professional event coordinators and security, and renting safety equipment.</p>	<p>State approximate number of event coordinators if known. State approximate number of security, if known. What type of safety equipment?</p>	
<p>CITY OF WESTWEGO</p> <p>55-19588</p> <p><u>2.0 Deliverables.</u> CITY shall utilize the PARISH reimbursement for costs associated with retrofitting its existing water treatment plant to turn it into a pump to the river drainage plant.</p>	<p>Provide example of costs.</p>	
<p>JP SHERIFF'S OFFICE</p> <p>55-19505</p> <p><u>2.0 Deliverables.</u> AGENCY shall utilize CBRN PPE, Infrared Illumination and Active Shooter Training within the AGENCY's jurisdictional limits, which will allow both PARISH and AGENCY's first responders to respond an emergency, disaster event or acts of terrorism to aid PARISH and AGENCY First Responders in provision of first responder services.</p>	<p>How many trainings? What is the expected duration of trainings? (60 min, 4 hours each?)</p>	

CONTRACT LANGUAGE PERTAINING TO DELIVERABLES
HOUSING AUTHORITY OF JP 55-19715

1.0 Services. PARISH shall provide assistance to the HAJP in the administration of the following duties/obligations:

1.1 HAJP Duties/Obligations: The specific duties/obligations of the HAJP are as follows:

- a. Responsible for all personnel issues, to include assignment, staffing, supervision, disciplinary, and overseeing all operations of the HAJP and HUD's and its employees.
- b. Enforce and monitor Public Housing Regulations, Subgrantee (PHAS) activities to ensure compliance with HUD regulations, including financial administration to HUD.
- c. Investigate and monitor Section Eight Management, Assessment System (SEMAC) activities to ensure compliance with HUD regulations, including timely submission to HUD.
- d. Monitor HCV utilization to ensure resources are maintained and report monthly to the Voucher Management System.
- e. Submit vouchers for electronic payment through the HUD's Case of Credit Control System (LDCS).
- f. Administration of the Community Service and Self-Sufficiency Requirement.
- g. Preparation and submission of required HUD reports, including audits, SEMAC certifications, and HAJP Annual and Five-Year Plan.
- h. Develop marketing materials and determine marketing strategies for HUD's programs.
- i. Determine eligibility in accordance with income qualifications, including the screening of all potential residents and participants, perform all necessary reassignments in accordance with HUD regulations.
- j. Review occupancy files for compliance with HUD regulations.
- k. Monitor compliance of program, determine and submit additional changes to HUD when appropriate.
- l. Store tenant files in a safe location.
- m. Enforce Admissions and Continued Occupancy Policy (ACOP) and management provisions.
- n. Enforce rules and regulations (use lease termination notices and follow through with evictions).
- o. Enforce all payment agreements.
- p. Determine proper rental amounts in accordance with HUD approved rules.
- q. Oversee the collecting and depositing of rents and security deposits.
- r. Develop, adopt, implement and improve existing Financial Management Policies.
- s. Implement internal controls to minimize the handling of monies that come into the office.
- t. Maintain a comprehensive system of office records, accounts and books and ensure that all records are maintained properly, including, but not limited to, contracts, leases, and separate from any records not having to do with the operation of the premises.
- u. Serve as a resource to the Board of Commissioners of HAJP.
- v. Oversee all paying documents (i.e. finding and inspecting agencies (i.e. HUD, Federal, State and local entities, banking institutions, for assessment, etc.).
- w. Prepare and submit annual operating budget.
- x. Assist property owner in placing hazard, liability and health insurance, if needed.
- y. Monitor Capital Funds program.
- z. Oversee annual inspection of units.
- aa. Enforce Maintenance Policy and Procedures.
- ab. Prepare and submit annual report concerning the operation of the premises to the Board and HUD require and any special reports requested by the Board or HUD.
- ac. Make disbursement of checks for all expenses and costs of operating the premises through Operating Account.
- ad. Oversee the management of the premises, including the financial performance of the premises.
- ae. Oversight of a budgeting system, accounts payable journal, and performance of book reconciliations.
- af. Other standard management duties.

IA COMMENTS / QUESTIONS

Section 2.0 Deliverables was omitted and 1.0 Services used instead.

CONTRACT LANGUAGE PERTAINING TO DELIVERABLES	IA COMMENTS / QUESTIONS
<p>JEFFERSON PARISH SCHOOL BOARD 55-19594</p> <p>1) <u>DELIVERABLES/SERVICES.</u></p> <p>a. The PARISH agrees to: Provide Twenty-Three Thousand Two Hundred Fifty-Two Dollars (\$23,252.00) for the SCHOOL to use towards funding improvements to the baseball facilities at East Jefferson High School, located at 400 Phlox Avenue in Metairie, Louisiana 70001, to increase enjoyment for the citizens of Jefferson Parish and enhance recreational activities for the SCHOOL and the PARISH.</p> <p>b. The SCHOOL agrees to: Use the funding provided by PARISH to fund improvements to the baseball facilities at East Jefferson High School, located at 400 Phlox Avenue in Metairie, Louisiana 70001, to increase enjoyment for the citizens of Jefferson Parish and enhance recreational activities for the SCHOOL and the PARISH.</p>	What kind of improvements?
<p>CITY OF GRETNA POLICE DEPT 55-19742</p> <p>2.0 <u>Deliverables.</u> GPD shall utilize the \$300,000.00 provided by the PARISH for the purchase of body cameras, dashboard cameras, training equipment, training facility and training.</p>	Can an approximate number of each be stated?

ATTACHMENT G

CEA AND IGA COMPARISONS

The highlighted items represent discrepancies or sections missing in the actual contract versus the template.

Section Description	Template	CEA			
	CEA	YMCA OF GREATER NEW ORLEANS	JEFFERSON CHAMBER OF COMMERCE	CITY OF WESTWEGO	JP SHERIFF'S OFFICE
Services	1	1		1	1
Deliverables	2		1	2	2
Payment	3	2	2	3	3
Term of Agreement	4	3	3	4	4
Termination	5	4	4	5	5
Force Majeure	6	5	5	6	6
Independent Contractor	7	6	6		7
Indemnification	8	7	7	7	8
Insurance	9	8	8		9
Reports	10	9	9		10
Cost and Collection Record	11	10	10	8	11
Notice	12	11	11	9	12
Assignment	13	12	12	10	13
Legal Compliance	14	13	13		14
Employment of Parish Personnel	15	14	14	11	15
Covenant against Contingent Fees	16	15	15		16
Discrimination Clause	17	16	16		17
Annual Appropriation	18	17	17		18
Jurisdiction	19	18	18	12	19
Severability	20	19	19	13	20
Inspector General	21	20	20	14	21
Entire Agreement	22	21	21	15	22

Section Description	Template	IGA		
	IGA	HOUSING AUTHORITY OF JP	JEFFERSON PARISH SCHOOL BOARD	CITY OF GRETNAPOLICE DEPT
Services	1	1	1	1
Deliverables	2		1	2
Payment	3		1	3
Term of Agreement	4	2	2	4
Termination	5	4	3	5
Force Majeure	6	5		6
Independent Contractor				
Indemnification	7		7	7
Insurance			8	
Reports	8	6		8
Cost and Collection Record	9	7		9
Notice	10	8	6	10
Assignment	11	9		11
Legal Compliance				
Employment of Parish Personnel	12	10		12
Covenant against Contingent Fees				
Discrimination Clause				
Annual Appropriation	13			13
Jurisdiction	14	11	9	14
Severability	15	12	9	15
Inspector General	16	13	9	16
Entire Agreement	17	15	9	17
Cost		3		
Federal Regulations		14		
Financial Matters				4
Records, Accounts and Reports				5

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:

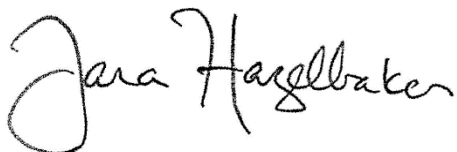
- (1) The standards and code of ethics produced by the Institute of Internal Auditors and published in the *Professional Practices Framework*;
- (2) The standards and principles produced by the Government Accountability Office and published in the *Government Auditing Standards*; and
- (3) The professional 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 #2021-005 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA
DIRECTOR OF INTERNAL AUDIT



**Jefferson
Parish**
State of Louisiana

ATTACHMENT #2

RESPONSE FROM PARISH ADMINISTRATION



JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG
PARISH PRESIDENT

November 15, 2021

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 #2021-005
Follow Up: CEA-IGA Contract Management

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 #2021-005: Follow Up: CEA-IGA Contract Management ("Follow Up Report"), received by the Administration on September 13, 2021.

The Follow Up Report contains three (3) "Recommendations" each of which is addressed below.

Recommendation: 1. Internal Audit recommends the Administration continue to work with the Departments to clearly define agreement deliverables using the "SMART" goal-setting method. In addition, the Administration should provide regular training regarding SMART goal setting and refresher courses as necessary.

Response: The Contract Administration Policy issued in January of 2021 defined the "SMART" goal setting method. Additionally, the Parish Attorney's Office in conjunction with the Training Division of Human Resource Management have been working to create an on-line training module for the Parish's intranet site. This will be a resource for newly appointed Contract Administrator's to use to learn the procedures and as a resource for Contract Administrators to review as-needed to refresh their skills related to contract administration. The module is near completion and anticipate posting it on-line before the end of the year.

Recommendation: 2a. Periodically reinforce that a Contract Administration Policy & Procedures document is in effect, and provide regular training in that regard.

Response: See response to Recommendation 1 above.

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Recommendation: 2b. Place a process in effect to retroactively identify Contract Administrators for existing contracts before the release of the Contract Administration Policy & Procedures.

Response: The Parish Attorney's Office obtained a list (from Internal Audit) of all open contracts existing prior to the change that now requires a contract administrator to be named on all C-track routes. The Parish Attorney's Office has worked with each Department Director to have a name a contract administrator for each prior contract and is now working with EIS to add the names of the contract administrator to the C-track program so a contract administrator will be identified with every open contract in the C-track system.

Recommendation: 2c. Amend the Jefferson Parish Code of Ordinance Section 2-925.1(b)(2), iii, to specify a position more appropriate than the Internal Auditor to approve contractor budgets. Internal Audit suggests the approver be the Contract Administrator and the Director of the respective Department, collaborating with the Department of Finance or Accounting.

Response: On October 27, 2021, the Council amended Section 2-925.1(b)(2) naming the Contract Administrator of Director of Department as the appropriate person to review CEAs and IGAs.

Recommendation: 3. Change the narrative reporting online platform to conform with current-day requirements to send reports to the Contract Administrator. The online platform should reside on the appropriate Department's webpage. In addition, consideration should be given to referencing the online reporting platform in the Contract Administration Policy & Procedures so that the Contract Administrator is aware of its existence and can utilize it.

Response: In August of 2021, the Parish Attorney's Office updated the CEA templates to require that narrative reports be sent to the contract administrator rather than the Internal Auditor. The new templates were posted on the Parish's intranet site and an email was sent to each Director advising of the new CEA template. The Parish no longer uses the Intergovernmental Agreement title for agreements with other governmental agencies, all are titled as a Cooperative Endeavor Agreement.

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

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

Sincerely,



Cynthia Lee Sheng
Parish President

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