

Internal Audit Report #2023-006
Patrons of Lafreniere Park, Inc.
Release Date: November 29, 2023



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NOVEMBER 29, 2023

BACKGROUND

Lafreniere Park (the “Park”) is the largest park in Metairie, Louisiana. Construction started on the Park in 1977 and was substantially finished and dedicated in 1982. Today, the park offers features and activities like playgrounds, sports fields, dog parks, a splash pad for youth, wildlife viewing around the artificial lagoon, free concerts, and an annual Christmas in the Park light display. The people of Jefferson Parish have enjoyed the park for over forty years.

The Patrons of Lafreniere Park, Inc. (the “Patrons”) is a nonprofit organization established in November 1996 with the sole mission of securing funding for the maintenance and improvement of Lafreniere Park.

Jefferson Parish (the “Parish”) is responsible for the maintenance and operation of the Park. Director Tripp Rabalais leads such efforts. The Parish desires to understand the sources and uses of funds passing through the Patrons' bank accounts and can inspect the financial records. This ability is supported by an injunctive relief, which grants the Parish the authority to audit such records. Legal counsel for Jefferson Parish engaged Internal Audit to review the Patrons' financial records. Internal Audit will treat the review as a consulting engagement and complete the following objective and scope, as requested by legal counsel for the Parish. The Parish Council approved this engagement via Resolution Number 142412 on July 26, 2023.

OBJECTIVE / SCOPE

The objective of this consulting engagement is to document the sources and uses of funds received and used by the Patrons of Lafreniere Park, Inc. Adherence to the Jefferson Parish Contract Policies and Procedures and the overall contract components were evaluated. The scope includes a historical look back period of five years, calendar years 2018 through 2022. This scope was expanded during fieldwork to analyze information received through July 31, 2023.

SUMMARY

Internal Audit was engaged to prepare an analysis of sources and uses of funds received and used by the Patrons of Lafreniere Park, Inc. The analysis included five calendar years (2018-2022) and was extended to July 31, 2023, during fieldwork. The numbers documented were based on bank statements provided by the Patrons through their attorney. The characterization of the cash movement was gleaned from notations on the bank statements, canceled checks, a sampling of invoices, and, to some extent, information shown on IRS Form 990 Tax Returns.

STATUS OF RECOMMENDATIONS

This was a Consulting Engagement requested by the legal counsel of Jefferson Parish. Objectives were set, and the scope was proposed and agreed upon by legal counsel and the Administration. There were not any recommendations due to the nature of this engagement. Since this report is related to a legal issue, distribution and report disclosure will be through the Parish's outside counsel, Breazeale, Sachse & Wilson, LLP.

***** End Report *****