

Internal Audit Report #2020-003  
Audubon Nature Institute  
Contracts #55-16873 & #55-18020  
Release Date: July 31, 2020

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## OVERVIEW

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### BACKGROUND

Audubon Nature Institute (the Institute) is a 501(c)3 not for profit that operates a family of ten museums and parks dedicated to nature. The Institute has eight objectives that support its purpose of “Celebrating the Wonders of Nature,” which are to:

1. Provide a great experience of outstanding quality
2. Exhibit the diversity of wildlife
3. Preserve native Louisiana habitats
4. Educate our diverse audience about the natural world
5. Enhance the care and survival of wildlife through research and conservation
6. Provide opportunities for recreation in natural settings
7. Operate a financially self-sufficient collection of museums and parks
8. Weave quality entertainment through the guest experience.

The ten museums and parks the Institute operates on behalf of the Audubon Commission include:

Audubon Park and Riverview	Audubon Zoo
Woldenberg Riverfront Park	Audubon Aquarium of the Americas
Freeport-McMoRan Audubon Species Survival Center	Entergy Giant Screen Theater
Audubon Center for Research of Endangered Species	Audubon Louisiana Nature Center
Audubon Wilderness Park	Audubon Butterfly Garden and Insectarium

The above information was excerpted from the Institute’s website at <https://audubonnatureinstitute.org/about-audubon>.

The Parish (Jefferson Parish) entered into a Cooperative Endeavor Agreement (CEA) with the Institute to enhance the Jefferson Parish recreational infrastructure by developing a nature facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo. The Parish reimburses the Institute one hundred thousand dollars (\$100,000) on an annual basis in exchange for receiving benefits as defined in the contract. The contractual relationship began in the calendar year 2006. The Parish has reimbursed the Institute for a total of \$1,050,000 (through December 2019). The CEAs are currently being funded through the Department of Parks & Recreation.

### OBJECTIVES

The objectives of this review were to ensure compliance with the following Sections of the Cooperative Endeavor Agreements between the Parish of Jefferson and the Audubon Nature Institute, Inc., referenced by the Parish as Contract #55-16873 and #55-18020 (See Attachments A & B):

- A. Section 1.0 – Services
- B. Section 2.0 – Payment
- C. Section 10.0 – Reports

### SCOPE

The CEAs between the Institute and the Parish were retrieved, along with related Council Resolutions. Select financial data was obtained from the AS/400 Financial Management System and parish files such as a contract payables listing.

The payment documentation applicable to the annual \$100,000 reimbursement for the Fiscal Years Ending 2018 and 2019 was obtained for specific review. Narrative reports and data pertaining to contract deliverables were obtained from the Institute for 2018 and 2019. The review covers only the sections of the agreement, as indicated in the Objectives stated above and does not cover any other parts of the agreements.

## DELIVERABLES PROVIDED BY THE INSTITUTE

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### CRITERIA

According to Section 1.0 – Services, the Institute will provide the following:

- 1) Ongoing educational programming for the students of Jefferson Parish.
- 2) An annual “Jefferson Parish Day” at the Audubon Zoo, Audubon Aquarium of the Americas and Audubon Butterfly Gallery and Insectarium on which Jefferson Parish residents receive a discounted admission to the Zoo, Aquarium, and Insectarium the term of this agreement; and
- 3) Free admittance to the facility of up to one thousand (1,000) pre-school low-income and handicapped children who participate in the “Head Start” program of the Jefferson Parish Department of Community Action during each year of the term of this agreement. Admission shall be scheduled in advance with one single-day admittance ticket per child and a maximum number of one hundred twenty (120) children per visit, excluding weekends.
- 4) Additionally, the Institute and the Parish shall develop plans for a nature facility to be located on property owned by the Parish located at the Parc des Familles. The principal expertise and technical knowledge shall be provided by the Institute, with the goal of having the Institute operate the facility once it is opened.

### FINDINGS

1a) Contract language does not consistently define specific and measurable deliverables.

1b) Deliverable number three – free admittance for up to one thousand (1,000) Head Start students – was not met.

1c) Contract language is unclear regarding whether some services provided by Audubon is a deliverable set by contract.

1d) Barriers to successful achievement of two of the contract deliverables exist and need to be addressed – transportation for Head Start participants to Audubon locations, and funding for the nature facility at Parc des Familles.

### OBSERVATIONS

Internal Audit obtained information from the Institute regarding the fulfillment of deliverables, as stated in the CEAs under review. Internal Audit relied upon the Institute’s representation as to the accuracy of the information. See Attachment C for deliverables compliance testing.

#### Ongoing Educational Programming:

Section 1.0 of both CEA's states that the Institute will provide ongoing educational programming for the students of Jefferson Parish. The contract is not specific as to how many students are to be served by this deliverable. The Institute reported serving eight thousand nine (8,009) students in the calendar year 2018, and ten thousand eighty-three (10,083) student in 2019. The educational programming was achieved through the Institute's Outreach Vehicles (AquaVan, ZooMobile, Wetland Express, and BugMobile), which visited community centers in Jefferson Parish, such as schools and hospitals.

#### Annual Jefferson Parish Day:

According to the CEA, the Institute is also to host an Annual Jefferson Parish Day at the Audubon Zoo, Aquarium, and Butterfly and Insectarium locations. The Institute reported one hundred twenty-seven (127) Jefferson Parish residents redeemed half-priced offers on "Jefferson Parish Day" on September 22, 2018, while one hundred thirty-two (132) residents redeemed the half-priced offers on December 7, 2019.

#### Head Start Program:

Free admittance of up to one thousand (1,000) children (per calendar year) who participate in the Head Start program is also specified in the deliverables of both CEAs under review. Head Start programs did not book a visit with the Institute in either 2018 or 2019. According to the Institute, they made efforts to fulfill this deliverable. According to the Jefferson Parish Department of Community Action, who operates the Head Start program, "Our issue is transportation. Office Head Start requires safety measures for any transportation vendor. They must have at least a \$1,000,000 liability insurance, toddler age seat harness, bus must be in good condition, and driver must submit to an FBI background check. We have had several transportation companies to bid but no one has the adequate insurance, therefore it doesn't make it past our Parish Attorney's office."

#### Nature Center at Parc des Familles:

Section 1.0 of both CEA's also specifies that the Institute and the Parish shall develop plans for a nature facility to be located on property owned by the Parish located at the Parc des Familles. The Institute represented that their VP of Construction and Exhibits, along with other Audubon personnel, attended meetings to discuss the project. The meetings attended took place on October 17, 2018, December 11, 2018, February 8, 2019, and February 11, 2019. Information obtained from the Parc des Familles Advisory Board Chairperson, Mark McLean, supported Audubon's representation that meetings took place on the aforementioned dates. However, the Nature Center, outdoor classrooms, animal exhibits, and educational signage do not exist on the property as of the timing of this report. Most recently, plans for an information/welcome building and ranger station were under development with Meyer Engineers but paused due to funding. According to Mr. McLean, the Institute continues to provide input when improvements to the park are contemplated.

#### Other Efforts not specifically included:

The Institute also reported the following efforts as part of the deliverables under the CEAs under review. The current contract language does not specifically define these as deliverables, and it is unclear as to whether they satisfy the contract deliverables.

Audubon provided discount admission to JP youth/school groups who attended the Zoo, Aquarium, Butterfly Garden and Insectarium, and Entergy Giant Screen Theater. In 2018, twenty-three thousand one hundred seventy-three (23,173) guests attended, and twenty-nine thousand nine hundred seventy-eight (29,978) attended in 2019.

Audubon hosted JP Art Days in partnership with the JP Public School System's Talented Visual Art Program. The programs were hosted on November 24, 2018, with four thousand four hundred eighty-eight (4,488) people attending, and on November 9, 2019, with three thousand eight hundred twenty (3,820) people attending.

Reported “other efforts” represent approximately 77% of total residents served across the total of all deliverables. The following table illustrates the total numbers served by each contract deliverable.

Numbers Served per the Institute		2018		2019	
Deliverable	# served	% of Total	# served	% of Total	
Ongoing Educational Programming	8,009	22.4%	10,083	22.9%	
Annual Jefferson Parish Day	127	0.4%	132	0.3%	
Head Start Program	0	0.0%	0	0.0%	
Nature Center – Parc des Familles	n/a	n/a	n/a	n/a	
Other Efforts: JP youth / Art Days	27,661	77.2%	33,798	76.8%	
<b>Totals</b>	<b>35,797</b>	<b>100.0%</b>	<b>44,013</b>	<b>100.0%</b>	

## RECOMMENDATIONS

1a) Contract language should contain specifically defined and measurable deliverables. Apply Locke and Latham’s Goal Setting Theory<sup>1</sup> 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 D for more details.

1b) Head Start related deliverables were not met due to transportation insurance required by Health and Human Services. Review this requirement to determine if the successful achievement is attainable, or if alternative transportation can be arranged. Otherwise, replace this deliverable with an achievable one from which the citizens of the Parish can receive a benefit.

1c) It is unclear whether approximately 77% of the services provided by Audubon are specifically included in the language of the contract deliverables. The Parish should evaluate these deliverables and determine if inclusion in future contracts is appropriate. If so, contract deliverables should be written so that they are as specific as possible and measurable. This will aid in the contract monitoring process.

1d) The Parish has expended \$1,050,000 over a 14-year period. During that time, a Master Plan was developed for the Nature Center. Other program deliverables are being met, except for services to the Head Start program due to transportation challenges. The Parish should evaluate the overall nature of this contract to determine if increased return can be obtained from the annual contract amount, or if the contract should be suspended until funding for the Nature Center is secured and available.

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

## PAYMENTS MADE TO THE INSTITUTE

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### CRITERIA

According to Section 2.0 – Payment: In consideration of the services described above (Section 1.0), the Parish agrees to pay the Institute a maximum of fifty thousand dollars (\$50,000), plus an additional maximum fee of fifty thousand dollars (\$50,000), for a total maximum amount of one hundred thousand (\$100,000). Payment will be made on a reimbursement basis. The Institute shall submit an invoice for services performed within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. The Parish shall remit payment for such services within thirty (30) days following the receipt of such a detailed list of services and acceptance of work product.

### FINDINGS

- 2a) The Institute did not submit invoices in accordance with the terms of the contracts.
- 2b) The Parish did not consistently remit payments in accordance with the terms of the contracts.

### OBSERVATIONS

Internal Audit obtained a listing of the invoices paid for the two contracts under review. Payments documentation was retrieved from the Department of Accounting. (See Attachment E for payment documentation.) The following invoices and payments were reviewed for compliance:

Contract #	Invoice Date	ACH#	Payment Date	Amount
55-16873	12/30/2017	A1108476	3/6/2018	\$100,000
55-18020	8/28/2019	A1128711	9/17/2019	\$ 50,000
55-18020	8/28/2019	A1132667	1/4/2020	\$ 50,000

#### Amounts Remitted to the Institute:

Section 2.0 of both CEA's states that the Parish agrees to pay the Institute a maximum of fifty thousand dollars (\$50,000), plus an additional maximum fee of fifty thousand dollars (\$50,000), for a total maximum amount of one hundred thousand (\$100,000). Payment will be made on a reimbursement basis. A total of \$100,000 was paid for each contract. Based on a review of documents sent along with an invoice, the payments appear to have been made after stated services were performed. The Parish is in compliance with this contract provision.

#### Invoices submitted by the Institute:

The deliverables of both CEAs specify that the Institute shall submit an invoice for services performed within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. Two (2) invoices were submitted during the two (2) year period versus 24 as required by the contracts. (Note: Contract 55-18020 payments were split in two to match the availability of funding.) Details on the services delivered were included. An itemized account of the time spent was not included. The Institute did not submit invoices in accordance with the terms of the contracts.

#### Timing of Payments Remitted to the Institute:

Section 2.0 of both CEA's also specifies that the Parish shall remit payment for such services within thirty (30) days following the receipt of such a detailed list of services and acceptance of work product. Three (3) payments were made during the two (2) year period. One (1) payment was not within 30 days.

#### RECOMMENDATIONS

2a) Invoices should be submitted in accordance with the terms of the contract until such time that the contract language is changed. Internal Audit recommends the contract language be changed to require invoice submission to a timeframe that better matches the timing of successful completion of the contract deliverables. Consideration should be given to changing the frequency of invoice submission to quarterly, bi-annually, or annually.

2b) Payments should be remitted in accordance with the terms of the contract.





## REPORTING AND MONITORING

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### CRITERIA

According to Section 10.0 – Reports, the Institute shall furnish narrative reports to the Jefferson Parish Internal Auditor on the amounts and reasons for all expenditures of funds allocated under this Agreement. Agreements for amounts of \$100,000 or greater require quarterly narrative reporting.

### FINDING

3a) Narrative reports and quarterly financial statements were not furnished by the Institute as per the terms of the CEA.

3b) The CEA's were not properly monitored by the Parish.

### OBSERVATIONS

Five (5) narrative reports were sent to various Council Members during the calendar year 2018 and 2019. (See Attachment F for a review of the reports.) None of the reports were furnished to the Internal Auditor as required by the contracts. During the course of this audit, the Institute submitted a quarterly report to the Internal Auditor on March 31, 2020.

In order to process payments, the Department of Finance would receive the invoices and the narrative reports either directly from a Council Members office or directly from the Institute.

A member of the Finance team reviews 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 determines that the pay request was reasonable and within the contract amount, a Receipt of Goods is initiated in the AS/400, which starts the payment processing cycle. There was no evidence that deliverables were confirmed or verified as part of the process. Ideally, a department/position with a relevant skill set 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. 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.<sup>2</sup>

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<sup>2</sup> Excerpted from Internal Audit report #2002-002: Cooperative Endeavor and Intergovernmental Agreements Contract Management

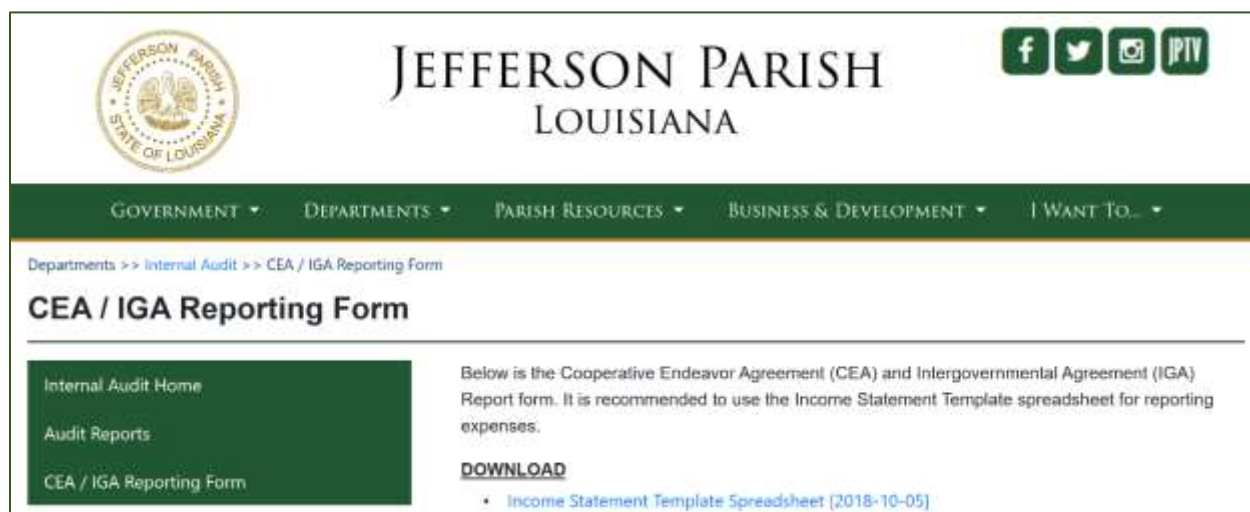
## RECOMMENDATIONS

3a) The Institute should abide by the terms of the Cooperative Endeavor Agreements and submit narrative and quarterly financial reports to the Internal Auditor until such time that the contract language is changed.

Current CEA 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>. (Click path: 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.

3b) A contract monitor should be designated and held responsible for monitoring contract deliverables. Payments to the Institute are included in the Department of Parks & Recreation budget. As such, Internal Audit suggests that someone within that department is designated at the contract monitor unless it is determined that a person with a specific skill set is more appropriate.



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## SUMMARY

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In summary, the engagement highlighted the need for both the Parish and the Institute to adhere to the provisions of the Cooperative Endeavor Agreement in place. The Parish should designate an appropriately skilled person to monitor the contract. The contract monitor should then work with the Institute to ensure that the required reports and invoices are submitted timely. Payments should also be processed within the timeframe set forth in the contract. Additionally, an opportunity exists for the Parish to review the CEA with the Institute and make changes to the contract language as recommended throughout this report.

While this report is meant to stand alone, it is written as a companion to Internal Audit Report #2020-002: Cooperative Endeavor and Intergovernmental Agreements Contract Management. Please refer to such report for supplemental information.

Internal Audit recommends that the Administration review and take appropriate actions as noted in the Findings contained within this report.

## REPORT WRAP UP

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Internal Audit would like to thank all departments involved for their assistance in providing information for this report: Finance, Accounting, Purchasing, Budget, Parks & Recreation, Parish Attorney's Office, Research & Budget, and the Council Clerks Office. Appreciation is also extended to the Parc des Familles Advisory Board president, and personnel at the Audubon Nature Institute, who provided the programmatic information.

A Summary of Findings and Recommendations can be found at Attachment #2. Internal Audit obtained responses from the Parish Administration, which can be found at Attachment #3, immediately following this report. Additionally, a response from Audubon Nature Institute can be found at Attachment #4.

\*\*\*\*END\*\*\*\*



## ATTACHMENT A

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### CONTRACT #55-16873

This Agreement is made and entered into on this 7 day of September, 2017, by and between the Parish of Jefferson, Louisiana, by and through the Parish Council, hereinafter called the PARISH, represented by Christopher L. Roberts, Council Chairman, duly authorized to act pursuant to Resolution No. 129780, adopted on the 9<sup>th</sup> day of August, 2017, and Audubon Nature Institute Inc., (hereinafter, INSTITUTE), represented herein by L. Ronald Forman, its President and Chief Executive Officer.

#### WITNESSETH

**WHEREAS**, the Audubon Nature Institute is a 501(c)3 not for profit corporation which operates a family of 10 museums and parks, and is widely regarded as one of the nation's most effective organizations; and

**WHEREAS**, the prior Cooperative Endeavor Agreement between the Parish of Jefferson and Audubon Nature Institute Inc., entered into pursuant to Resolution No. 127507, adopted on July 27, 2016, to enhance the Jefferson Parish recreational infrastructure by developing a nature facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo, expires on September 16, 2017; and

**WHEREAS**, Art. VII, Sec. 14(C) of the Louisiana Constitution of 1974 provides that for a public purpose, the State and its political subdivisions 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**, the Parish of Jefferson is authorized by Section 1.01(15) of the Jefferson Parish Charter to enter into this Agreement for the development and administration of recreational and cultural facilities; and

**WHEREAS**, the public purpose of the Project is described as to enhance the Jefferson Parish recreational infrastructure by developing a facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo, which will improve the quality of life for the citizens and children of Jefferson Parish; and

**WHEREAS**, the Parish of Jefferson agrees to pay the Audubon Nature Institute, Inc. a maximum fee of fifty-thousand dollars (\$50,000.00), which shall become available upon the execution of this agreement; and

**WHEREAS**, the Parish of Jefferson agrees to pay the Audubon Nature Institute, Inc. an additional maximum fee of Fifty Thousand Dollars (\$50,000.00),

contingent upon appropriation of additional funds during the 2018 fiscal year; and  
**WHEREAS**, the transfer or expenditure of public funds or property is not a gratuitous donation; and

**WHEREAS**, the Parish of Jefferson has a reasonable expectation of receiving a benefit or value of an improved park facility, which will help beautify Jefferson Parish and provide citizens a place to enjoy their natural surroundings, which is at least equivalent to the One Hundred Thousand Dollars (\$100,000.00) provided for in this Agreement; and

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

**NOW, THEREFORE**, the PARISH and INSTITUTE hereby agree as follows:

**1.0 – Services** – The INSTITUTE will provide the following:

1. Ongoing educational programming for the students of Jefferson Parish;
2. An annual "Jefferson Parish Day" at the Audubon Zoo, Audubon Aquarium of the Americas and Audubon Butterfly Gallery and Insectarium on which Jefferson Parish residents receive a discounted admission to the Zoo, Aquarium, and Insectarium during the term of this agreement; and
3. Free admittance to the facility of up to one thousand (1000) pre-school low-income and handicapped children who participate in the "Head Start" program of the Jefferson Parish Department of Community Action during each year of the term of this agreement. Admission shall be scheduled in advance with one single-day admittance ticket per child and a maximum number of one hundred twenty (120) children per visit, excluding weekends.

Additionally, the INSTITUTE and the PARISH shall develop plans for a nature facility to be located on property owned by the PARISH located at the Parc des Familles. The principal expertise and technical knowledge shall be provided by the INSTITUTE, with the goal of having the INSTITUTE operate the facility once it is opened.

**2.0 – Payment** - In consideration of the services described above, the PARISH hereby agrees to pay the INSTITUTE a maximum fee of Fifty Thousand Dollars (\$50,000.00), which shall become available upon the execution of this agreement for the purpose of providing general funding for its operations.

The PARISH further agrees to pay the INSTITUTE an additional maximum fee of Fifty Thousand Dollars (\$50,000.00), which pursuant to applicable Laws and Regulations is contingent upon appropriation of additional funds during the 2018 fiscal year to fulfill the requirements of this Agreement. If PARISH fails to appropriate sufficient monies to provide for payments under this Agreement, the Agreement shall terminate as provided in Section 3.0. The total maximum amount allowed under this agreement for the services described above is One Hundred Thousand Dollars (\$100,000.00).

Payment will be made on a reimbursement basis in the following manner, which is in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1.

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

**3.0 – Term of Agreement** - The term for this Agreement shall commence on the date first above written and shall continue in effect for one year unless sooner terminated as provided herein.

**4.0 – Termination for Cause** - The PARISH may terminate this Agreement for cause based upon the failure of INSTITUTE to comply with the terms and/or conditions of the Agreement; provided that the PARISH shall give INSTITUTE written notice specifying INSTITUTE's failure. If within thirty (30) days after receipt of such notice, INSTITUTE shall not have either corrected such failure or, in the case which cannot be corrected in thirty (30) days, begun in good faith to correct said failure and thereafter proceeded diligently to complete such correction, then the PARISH may, at its option, place INSTITUTE in default and the Agreement shall terminate on the date specified in such notice. The PARISH may exercise any rights available to it under Louisiana law to terminate for cause upon the failure of the INSTITUTE to comply with the terms and conditions of this Agreement; provided that the PARISH shall give the INSTITUTE written notice specifying the INSTITUTE's failure and a reasonable opportunity for the INSTITUTE to cure the defect.

**5.0 – Termination for Convenience** - The PARISH may terminate the Agreement at any time by giving thirty (30) days written notice to INSTITUTE. Upon receipt of notice, INSTITUTE shall, unless the notice directs otherwise, immediately discontinue the work and placing of orders for materials, facilities, services and supplies in connection with the performance of this Agreement.

**5.1** – The INSTITUTE 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** - INSTITUTE hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that INSTITUTE is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between PARISH and INSTITUTE. 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 INSTITUTE; or
- d) pay workman's compensation insurance premiums for coverage for INSTITUTE.
- e) INSTITUTE 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.

**7.1** - INSTITUTE 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 INSTITUTE as an independent contractor. INSTITUTE 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** - The PARISH, its agents and employees shall not be liable for any loss, damage, injuries, or other casualty of whatsoever kind or by whomsoever caused, to the person or property of anyone (including INSTITUTE), arising out of or resulting from INSTITUTE'S providing services under this Agreement, whether apparent or hidden, or from the installation, existence, use, maintenance, condition, repair, alteration, removal, or replacement of any equipment used in the provision of said services, its agents or employees, and the INSTITUTE hereby agrees to indemnify and hold the PARISH, its agent and employees, harmless from and against all claims, demands, liabilities, suits or actions (including all reasonable expenses and attorneys' fees incurred by or imposed on the PARISH in connection therewith) for any such loss, damage, injury or other casualty.

**8.1** – INSTITUTE also agrees to pay all reasonable expenses and attorneys' fees incurred by the PARISH in connection with the provisions of this SECTION.

**9.0 – Insurance** - INSTITUTE shall secure and maintain at its expense such insurance that will protect it, and the PARISH, from claims under the Workmen's Compensation Acts and from claims for bodily injury, death or property damage

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

**9.1 – All Policies and Certificates of Insurance of the Institute Shall Contain the Following Clauses:**

- a) INSTITUTE insurers will have no right of recovery or subrogation against the 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) The PARISH shall be named as additional insured as regards to general liability with respect to negligence by INSTITUTE.
- c) The insurance company(ies) issuing the policy or policies shall have no resource against the Parish of Jefferson 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 INSTITUTE.
- e) INSTITUTE 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 the INSTITUTE.

**9.2 -** Prior to the execution of this Agreement INSTITUTE, shall provide at its own expense, proof of the following insurance coverage required by the contract to the 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 INSTITUTE 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 per occurrence when work is to be over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000 per occurrence.
- b) Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage.
- c) This insurance coverage shall include coverage for bodily injury and property damage



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

**9.3** - All policies of insurance shall meet the requirements of the PARISH prior to the commencing of any work. The 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 the PARISH as to form or substance; or if a company issuing any such policy shall be or become unsatisfactory to the PARISH, INSTITUTE shall promptly obtain a new policy, submit the same to the PARISH for approval and submit a certificate thereof as provided above.

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

**10.0 – Reports** - INSTITUTE 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 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 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** - The PARISH shall be entitled to audit the books, documents, papers and records of INSTITUTE and any subcontractors which are reasonably related to this Agreement.

**11.1** - INSTITUTE 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 the 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:**                      **CHRISTOPHER L. ROBERTS**  
COUNCIL CHAIRMAN  
JEFFERSON PARISH COUNCIL  
200 DERBIGNY STREET, SUITE 6200  
GRETN, LOUISIANA 70053

**INSTITUTE:**                **L. RONALD FORMAN**  
PRESIDENT AND CHIEF EXECUTIVE OFFICER  
AUDUBON NATURE INSTITUTE, INC.  
6500 MAGAZINE ST.  
NEW ORLEANS, LA. 70118

**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 INSTITUTE as to the services to be performed hereunder without the written consent of the PARISH.

**14.0 – Legal Compliance** - The PARISH and the INSTITUTE 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 object.

**15.0 – Employment of Parish Personnel** - INSTITUTE 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 the Parish of Jefferson.

**16.0 – Covenant against Contingent Fees** - The INSTITUTE warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for the INSTITUTE, to solicit or secure this Agreement, and that it has not paid or agreed to pay any entity or person, other than a bona fide employee working solely for the INSTITUTE 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, the 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** - The INSTITUTE 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 INSTITUTE agrees to abide by the requirements of the Americans with Disabilities Act of 1990. INSTITUTE 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 INSTITUTE, or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

**18.0 – Annual Appropriation** - In the event funds are not budgeted or appropriated in any fiscal year for payments due under this Agreement for the then current or succeeding fiscal year, this Agreement shall impose no obligation on the PARISH as to such current or succeeding fiscal year, and said Agreement shall become null and void, and no right of action shall accrue to the benefit of the INSTITUTE, its successors or assigns for any further payments.

**19.0 – Jurisdiction** - This Agreement shall be deemed to be a contract 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. The INSTITUTE 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 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 – Entire Agreement** - This Agreement constitutes the entire Agreement between the PARISH and INSTITUTE, 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 INSTITUTE by its authorized representative.

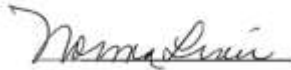
**22.0 – General** - It shall be the duty of every parish officer, employee, department, agency, special district, board, and commission; and the duty of

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 this chapter. Every parish contract and every bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program shall contain a statement that the corporation, partnership, or person understands and will abide by all provisions of this chapter.

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

WITNESSES:

PARISH OF JEFFERSON



Print: Norma Liner

BY:   
CHRISTOPHER L. ROBERTS  
COUNCIL CHAIRMAN




Print: Ann H. Guidry

WITNESSES:

AUDUBON NATURE  
INSTITUTE, INC.



Print: Alison Anderson

BY:   
L. RONALD FORMAN  
PRESIDENT AND CHIEF  
EXECUTIVE OFFICER



Print: Deana Appleberry

## ATTACHMENT B

### CONTRACT #55-18020

This Agreement is made and entered into as of the date of full execution by the parties, as evidenced by the electronic signatures attached hereto, by and between the Parish of Jefferson by and through the Parish Council, hereinafter called the PARISH, represented by Christopher L. Roberts, Chairman of the Jefferson Parish Council, the Parish's governing authority, duly authorized to act pursuant to Resolution No. 132890, adopted on adopted on the 16th day of January, 2019; and Audubon Nature Institute Inc., (hereinafter, INSTITUTE), represented herein by L. Ronald Forman, its President and Chief Executive Officer.

#### WITNESSETH

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

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

WHEREAS, the Audubon Nature Institute is a 501(c)3 not for profit corporation which operates a family of 10 museums and parks, and is widely regarded as one of the nation's most effective organizations; and

WHEREAS, the INSTITUTE'S facilities generate a tremendous positive impact on the quality of life and economy of the PARISH and its citizens; and

WHEREAS, the Parish is authorized by Art. I, Sec. 1 of the Louisiana Constitution to enter into this Agreement to promote the happiness and general welfare of the public; and

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

WHEREAS, the public purpose of the Project is described as to enhance the Jefferson Parish recreational infrastructure by developing a facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo, which will improve the quality of life for the citizens and children of Jefferson Parish; and

WHEREAS, the Parish of Jefferson has a reasonable expectation of receiving a benefit or value of an improved park facility, which will help beautify Jefferson Parish and provide citizens a place to enjoy their natural surroundings, which is at least equivalent to the One Hundred Thousand Dollars (\$100,000.00) provided for in this Agreement; and

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

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

WHEREAS, the PARISH desires to cooperate with the INSTITUTE in the implementation of the Project as hereinafter provided.

NOW, THEREFORE, the PARISH and INSTITUTE hereby agree as follows:

Page 1 of 7  
Audubon Nature Institute, Inc.  
Resolution No. 132890

1.0 – Services – The INSTITUTE will provide the following:

1. Ongoing educational programming for the students of Jefferson Parish;
2. An annual "Jefferson Parish Day" at the Audubon Zoo, Audubon Aquarium of the Americas and Audubon Butterfly Gallery and Insectarium on which Jefferson Parish residents receive a discounted admission to the Zoo, Aquarium, and Insectarium the term of this agreement; and
3. Free admittance to the facility of up to one thousand (1000) pre-school low-income and handicapped children who participate in the "Head Start" program of the Jefferson Parish Department of Community Action during each year of the term of this agreement. Admission shall be scheduled in advance with one single-day admittance ticket per child and a maximum number of one hundred twenty (120) children per visit, excluding weekends.

Additionally, the INSTITUTE and the PARISH shall develop plans for a nature facility to be located on property owned by the PARISH located at the Parc de Familles. The principal expertise and technical knowledge shall be provided by the INSTITUTE, with the goal of having the INSTITUTE operate the facility once it is opened.

2.0 – Payment - In consideration of the services described above, the PARISH hereby agrees to pay the INSTITUTE a maximum fee of Fifty Thousand Dollars (\$50,000.00), which shall become available upon the execution of this agreement for the purpose of providing general funding for its operations.

The PARISH further agrees to pay the INSTITUTE an additional maximum fee of Fifty Thousand Dollars (\$50,000.00), which pursuant to applicable Laws and Regulations is contingent upon appropriation of additional funds during the 2020 fiscal year to fulfill the requirements of this Agreement. If PARISH fails to appropriate sufficient monies to provide for payments under this Agreement, the Agreement shall terminate as provided in Section 3.0. The total maximum amount allowed under this agreement for the services described above is One Hundred Thousand Dollars (\$100,000.00).

Payment will be made on a reimbursement basis in the following manner, which is in accordance with Code of Ordinance, Jefferson Parish, Louisiana, § 2-925.1.

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

3.0 – Term of Agreement - The term for this Agreement shall commence on the date first above written and shall continue in effect for two years unless sooner terminated as provided herein.

4.0 – Termination for Cause - The PARISH may terminate this Agreement for cause based upon the failure of INSTITUTE to comply with the terms and/or conditions of the Agreement; provided that the PARISH shall give INSTITUTE written notice specifying INSTITUTE'S failure. If within thirty (30) days after receipt of such notice, INSTITUTE shall not have either corrected such failure or, in the case which cannot be corrected in thirty (30) days, begun in good faith to correct said failure and thereafter proceeded diligently to complete such correction, then the PARISH may, at its option, place INSTITUTE in default and the Agreement shall terminate on the date specified in such notice. The PARISH may exercise any rights available to it under Louisiana law to terminate for cause upon the failure of the INSTITUTE to comply with the terms and conditions of this

Page 2 of 7  
Audubon Nature Institute, Inc.  
Resolution No. 132890

Agreement; provided that the PARISH shall give the INSTITUTE written notice specifying the INSTITUTE'S failure and a reasonable opportunity for the INSTITUTE to cure the defect.

5.0 – Termination for Convenience - The PARISH may terminate the Agreement at any time by giving thirty (30) days written notice to INSTITUTE. Upon receipt of notice, INSTITUTE shall, unless the notice directs otherwise, immediately discontinue the work and placing of orders for materials, facilities, services and supplies in connection with the performance of this Agreement.

5.1 – The INSTITUTE 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 - INSTITUTE hereby agrees and accepts that it shall be acting as an independent contractor in providing services under this Agreement. It is understood and agreed by the parties that INSTITUTE is entering into this Agreement in the capacity of an independent contractor and that nothing contained in this Agreement is intended to be construed as creating any other relationship between PARISH and INSTITUTE. 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 INSTITUTE; or
- d) pay workman's compensation insurance premiums for coverage for INSTITUTE.
- e) INSTITUTE 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.

7.1 - INSTITUTE 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 INSTITUTE as an independent contractor. INSTITUTE 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 - The PARISH, its agents and employees shall not be liable for any loss, damage, injuries, or other casualty of whatsoever kind or by whomsoever caused, to the person or property of anyone (including INSTITUTE), arising out of or resulting from INSTITUTE'S providing services under this Agreement, whether apparent or hidden, or from the installation, existence, use, maintenance, condition, repair, alteration, removal, or replacement of any equipment used in the provision of said services, its agents or employees, and the INSTITUTE hereby agrees to indemnify and hold the PARISH, its agent and employees, harmless from and against all claims, demands, liabilities, suits or actions (including all reasonable expenses and attorneys' fees incurred by or imposed on the PARISH in connection therewith) for any such loss, damage, injury or other casualty.

8.1 – INSTITUTE also agrees to pay all reasonable expenses and attorneys' fees incurred by the PARISH in connection with the provisions of this SECTION.

Page 3 of 7  
Audubon Nature Institute, Inc.  
Resolution No. 132890

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

9.1 – All Policies and Certificates of Insurance of the Institute Shall Contain the Following Clauses:

- a) INSTITUTE insurers will have no right of recovery or subrogation against the 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) The PARISH shall be named as additional insured as regards to general liability with respect to negligence by INSTITUTE.
- c) The insurance company(ies) issuing the policy or policies shall have no recourse against the Parish of Jefferson 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 INSTITUTE.
- e) INSTITUTE 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 the INSTITUTE.

9.2 - Prior to the execution of this Agreement INSTITUTE, shall provide at its own expense, proof of the following insurance coverage required by the contract to the 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 INSTITUTE 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 per occurrence when work is to be over water and involves maritime exposures, otherwise this limit shall be no less than \$500,000 per occurrence.
- b) Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage.
- c) This insurance coverage shall include coverage for bodily injury and property damage.
- d) In the event INSTITUTE owns or leases automobiles it shall obtain Comprehensive Automobile Liability insurance with a Combined Single Limit of \$1,000,000.00 per occurrence for bodily injury and property damage.
- e) No insurance required herein shall include a deductible greater than \$10,000.00. The cost of the deductible shall be borne by the INSTITUTE.
- f) Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

9.3 - All policies of insurance shall meet the requirements of the PARISH prior to the commencing of any work. The 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 the PARISH as to



form or substance; or if a company issuing any such policy shall be or become unsatisfactory to the PARISH, INSTITUTE shall promptly obtain a new policy, submit the same to the PARISH for approval and submit a certificate thereof as provided above.

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

10.0 - Reports - INSTITUTE 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 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 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 - The PARISH shall be entitled to audit the books, documents, papers and records of INSTITUTE and any subcontractors which are reasonably related to this Agreement.

11.1 - INSTITUTE 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 the 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: CHRISTOPHER L. ROBERTS  
COUNCIL CHAIRMAN  
JEFFERSON PARISH COUNCIL  
1221 ELMWOOD PARK BOULEVARD, SUITE 1018  
JEFFERSON, LOUISIANA 70123

INSTITUTE: L. RONALD FORMAN  
PRESIDENT AND CHIEF EXECUTIVE OFFICER  
AUDUBON NATURE INSTITUTE, INC.  
6500 MAGAZINE ST.  
NEW ORLEANS, LA. 70118

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 INSTITUTE as to the services to be performed hereunder without the written consent of the PARISH.

14.0 - Legal Compliance - The PARISH and the INSTITUTE 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 object.

Page 5 of 7  
Audubon Nature Institute, Inc.  
Resolution No. 132890

15.0 – Employment of Parish Personnel - INSTITUTE 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 the Parish of Jefferson.

16.0 – Covenant against Contingent Fees - The INSTITUTE warrants that it has not employed or retained any entity or person, other than a bona fide employee working solely for the INSTITUTE, to solicit or secure this Agreement, and that it has not paid or agreed to pay any entity or person, other than a bona fide employee working solely for the INSTITUTE 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, the 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 - The INSTITUTE 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 INSTITUTE agrees to abide by the requirements of the Americans with Disabilities Act of 1990. INSTITUTE 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 INSTITUTE, or failure to comply with these statutory obligations when applicable shall be grounds for termination of this Agreement.

18.0 – Annual Appropriation - In the event funds are not budgeted or appropriated in any fiscal year for payments due under this Agreement for the then current or succeeding fiscal year, this Agreement shall impose no obligation on the PARISH as to such current or succeeding fiscal year, and said Agreement shall become null and void, and no right of action shall accrue to the benefit of the INSTITUTE, its successors or assigns for any further payments.

19.0 – Jurisdiction - This Agreement shall be deemed to be a contract 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. The INSTITUTE 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 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 – Entire Agreement - This Agreement constitutes the entire Agreement between the PARISH and INSTITUTE, 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 INSTITUTE by its authorized representative.

22.0 – 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 this chapter. Every parish contract and every bid, proposal, application or solicitation for a parish contract, and every application for certification of eligibility for a parish contract or program shall contain a statement that the corporation, partnership, or person understands and will abide by all provisions of this chapter.

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

Date: PARISH OF JEFFERSON

BY:  
Christopher L. Roberts,  
Council Chairman

Date: AUDUBON NATURE  
INSTITUTE, INC. A

BY:  
L. RONALD FORBRIAN  
PRESIDENT AND CHIEF  
EXECUTIVE OFFICER

## ATTACHMENT C

### SECTION 1.0 - DELIVERABLES COMPLIANCE TESTING

<b>According to Section 1.0 – Services, the Institute will provide the following:</b>	
<b>Criteria 1</b>	Ongoing educational programming for the students of Jefferson Parish
<b>Actual 1</b>	Audubon's Education Department Outreach Vehicles (AquaVan, ZooMobile, Wetland Express, and BugMobile) visited community centers such as schools and hospitals in Jefferson Parish. 8,009 community members were reported to have been served in 2018, and 10,083 in 2019.
<b>Comply Y or N?</b>	Yes
<b>Criteria 2</b>	An annual "Jefferson Parish Day" at the Audubon Zoo, Audubon Aquarium of the Americas and Audubon Butterfly Gallery and Insectarium on which Jefferson Parish residents receive a discounted admission to the Zoon, Aquarium, and Insectarium the term of this agreement
<b>Actual 2</b>	Audubon hosted Jefferson Parish Appreciation days on September 22, 2018, and on December 7, 2019. 127 JP residents redeemed half-priced offers in 2018, and 132 in 2019. Audubon distributed press releases, media alerts, website and email blasts, along with Facebook and Twitter posts in order to advertising the event.
<b>Comply Y or N?</b>	Yes
<b>Criteria 3</b>	Free admittance to the facility of up to one thousand (1000) pre-school low-income and handicapped children who participate in the "Head Start" program of the Jefferson Parish Department of Community Action during each year of the term of this agreement. Admission shall be scheduled in advance with one single-day admittance ticket per child and a maximum number of one hundred twenty (120) children per visit, excluding weekends.
<b>Actual</b>	No Head Start programs book a visit with Audubon. Audubon worked with the R. Rabathaly at JP who expressed that transportation was an obstacle.
<b>Comply Y or N?</b>	No
<b>Criteria 4</b>	The Institute and the Parish shall develop plans for a nature facility to be located on property owned by the Parish located at the Parc de Familles. The principal expertise and technical knowledge shall be provided by the Institute, with the goal of having the Institute operate the facility once it is opened.
<b>Actual</b>	Audubon's VP of Construction and Exhibits, along with other Audubon personnel attended meetings to discuss the project. The meetings they attended took place on October 17, 2018, December 11, 2018, February 8, 2019, and February 11, 2019.
<b>Comply Y or N?</b>	Yes
<b>Not Included in Contract: The Institute represented that "there are no other funders for discounted admission or the Art Days."</b>	
<b>Other Efforts 1</b>	Audubon provided discount admission to JP youth/school groups who attended the Zoo, Aquarium, Butterfly Garden and Insectarium, and Entergy Giant Screen Theater. 23,173 guests attended in 2018, and 29,978 in 2019.
<b>Other Efforts 2</b>	Audubon hosted JP Art Days in partnership with the JP Public School System's Talented Visual Art Program. The programs were hosted on November 24, 2018, with 4,488 people attending, and on November 9, 2019, with 3,820 people attending.

SMART GOALS

# Setting SMART Goals

The research shows that specific and challenging goals lead to better performance (Locke, 1968). In this lesson we will be working on designing a plan and creating SMART goals to help us achieve a healthier lifestyle.



You goal should be as specific as possible and answer the questions: **What** is your goal? **How** often or how much? **Where** will it take place?



**How** will you measure your goal? Measurement will give you **specific feedback** and hold you accountable.



Goals should push you, but it is important that they are **achievable**. Are your goals attainable?



Is your **goal and timeframe realistic** for the goal you have established?



Do you have a **timeframe** listed in your SMART goal? This helps you be **accountable** and helps in **motivation**.

## ATTACHMENT E

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### SECTION 2.0 - PAYMENT DOCUMENTATION

Contract #	Invoice Date	ACH#	Payment Date	Amount	Pages
55-16873	12/30/2017	A1108476	3/6/2018	\$100,000	30 - 40
55-18020	8/28/2019	A1128711	9/17/2019	\$ 50,000	41 - 49
55-18020	8/28/2019	A1132667	1/4/2020	\$ 50,000	50 - 58

According to Section 2.0 – Payment: In consideration of the services described above (Section 1.0), the Parish agrees to pay the Institute a maximum of fifty thousand dollars (\$50,000), plus an additional maximum fee of fifty thousand dollars (\$50,000), for a total maximum amount of one hundred thousand (\$100,000). Payment will be made on a reimbursement basis. The Institute shall submit an invoice for services performed within ten (10) days following the end of each calendar month, including a detailed list of services performed and an itemized account of time spent during that calendar month for each such service. The Parish shall remit payment for such services within thirty (30) days following the receipt of such detailed list of services and acceptance of work product.

JEFFERSON PARISH REMITTANCE ADVICE

VENDOR'S INVOICE		INVOICE - ITEM DESCRIPTION	DISCOUNT	NET AMOUNT
DATE	NUMBER			
12/30/2017	RES 129780	NATURE FACILITY		100,000.00



**JEFFERSON PARISH**  
GRETN, LOUISIANA

ACH # 1108476

3/96/2018

TO THE ORDER OF  
AUDUBON NATURE INSTITUTE  
6500 MAGAZINE STREET  
NEW ORLEANS LA 70118

160863

AMOUNT
\$100,000.00

Jefferson Parish FMS  
DATE: 3/01/18  
TIME: 9:26:30

FINANCIAL MANAGEMENT  
RECEIPT POST LISTING

PAGE: 1  
R00080  
MMADRE

DESCRIPTION	VENDOR NAME	P/O NUMBER	INVOICE #	REC'D DATE	QTY	REC'D QTY
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RECEIPTS PROCESSED BY MMADRE :

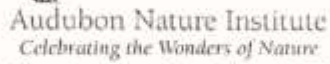
NATURE FACILITY	160863 AUDUBON NATURE INSTITUTE	0005143	RES 129780	3/01/2018	ONLY	1.0000
DAMAGED DELIVERY: NO	BACK ORDERED: NO	CORRECTING ENTRY/REASON: NO			CONTRACT TYPE: CEA	

TOTAL RECEIPTS PROCESSED BY MMADRE : 1

TOTAL RECEIPTS PROCESSED : 1

rmit mm  
03/01/2018







Audubon Nature Institute  
*Celebrating the Wonders of Nature*

6500 Magazine Street • New Orleans, LA 70118  
AudubonInstitute.org

December 30, 2017

The Honorable Christopher L. Roberts  
Jefferson Parish Council Chairman  
200 Derbigny Street, Suite 6200  
Jefferson, LA 70053

Re: Resolution #129780

Dear Christopher:

Jefferson Parish families continue to benefit greatly from the collaboration between Audubon Nature Institute and Jefferson Parish. The Cooperative Endeavor Agreement affords Jefferson Parish families the opportunity to experience entertaining nature education programming, both at Audubon museums and through outreach visits in Jefferson Parish.

In accordance with this agreement, Audubon is providing unique resources to Jefferson Parish residents, including ongoing educational programming for the students of Jefferson Parish; an annual "Jefferson Parish Day" where parish residents receive discounted admission to Audubon Zoo, Audubon Aquarium of the Americas, and Audubon Butterfly Garden and Insectarium; free admittance to Audubon facilities for up to one thousand children who participate in the "Head Start" program of the Jefferson Parish Department of Community Action; and development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles. Our report on this agreement details the resources Audubon has provided to Jefferson Parish residents for the first quarter of the 2017-2018 agreement, beginning September of 2017.

In September through November 2017, Audubon's Education Department's outreach vehicles – AquaVan, ZooMobile, Wetland Express, and BugMobile – visited community centers such as schools and hospitals throughout Jefferson Parish. A total of 3,791 community members, including 948 from underserved populations, were reached.

In September - November, Audubon provided discounted admission for 34 Jefferson Parish youth/school groups comprised of 2,165 guests across the Zoo, Aquarium, Butterfly Garden and Insectarium, and Entergy Giant Screen Theater. Audubon also provided complimentary admission for 5 Jefferson Parish Head Start groups, which were cancelled by the groups due to bus issues.

During the fourth quarter of the CEA, Audubon's Community Relations staff worked with the Jefferson Parish Sheriff's Office, the Drug Enforcement Administration, and a church in Kenner to plan an Opioid Awareness Day at Audubon Zoo on September 2. The event was

*Celebrating the Wonders of Nature*

Audubon Aquarium  
of the Americas

Audubon Center for Research  
of Endangered Species

Audubon Park

Audubon Zoo

Entergy  
Giant Screen Theater

Audubon Insectarium  
Butterfly Garden

Audubon  
Imagery Center  
and Insectarium

Preservation Institute Audubon  
James H. Rouse Center

Grading  
Barron Park

William  
Park

designed to shed light on the opioid epidemic and gave space to local organizations working to prevent addiction related deaths and overdoses. The Jefferson Parish Sheriff's Band of Excellence performed—the band was founded by former Jefferson Parish Sheriff Newell Normand and serves as a great outlet for at risk youth in Jefferson Parish. About 50 of the kids performed, and Audubon gave complimentary Zoo admission to the performers and their band directors.

For this event, Audubon also distributed another 500 complimentary admission passes to two local churches, one of which is located in Jefferson Parish, and a few community-based groups. Of the 500 passes distributed, 393 were redeemed the day of the event. Audubon also offered a \$5 off admission ticket to all Zoo visitors who wore red shirts the day of the event; 284 guests took advantage of the discount.

Jefferson Parish Appreciation Day took place on Saturday, **September 23, 2017**, with a half-price discount admission offer for Jefferson Parish residents and government employees to the Zoo, Aquarium, and Insectarium. The event and offer was promoted on Audubon Nature Institute's website and via a press release. A total of **145** offers were redeemed (73 at the Zoo, 66 at the Aquarium, and 6 at the Butterfly Garden & Insectarium).

On Saturday, **November 11, 2017**, from 10:00 am-4:00 pm, Audubon Nature Institute hosted Jefferson Parish Art Day at the Zoo. Audubon partnered with the Jefferson Parish Public School System's Talented Visual Arts Program to host this day. The event featured handcrafted art pieces from Jefferson Parish students, grades K-12. All the student artists received \$3 special admission coupons for him/her and three guests to the event. Coupons were redeemed for Zoo admission by **826 adults and 317 children**.

Audubon remains ready to assist Jefferson Parish with the Parc des Familles project and will remain in touch with the Jefferson Parish Council and Parc des Familles Advisory Board as the project develops.

Jefferson Parish is a valued partner in Audubon's mission of celebrating the wonders of nature and provides a significant role in the success of south Louisiana. Your funding helps support inspiring educational programs, life-saving conservation efforts, beautiful parks, and much more, ensuring that local families and visitors continue to enjoy unparalleled opportunities to connect with the wonders of nature.

We look forward to continuing our partnership in strengthening the development of our region through the 2017-2018 CEA.

Sincerely,



L. Ronald Forman  
President and Chief Executive Officer

cc: Ricky Templet

LRF/cd

Jefferson Parish FMS

AP0710S1

2/27/18

-Display Contracts-

CT0120S1-

Type opti	Contract Number	: 55-00016873
-Display	Description	: NATURE FACILITY AT AUDUBON INSTITUTE
	Contract Type	: CEA CEA
	Contract Vendor	: 160863 AUDUBON NATURE INSTITUTE
Vendo	Contract Start Date	: 9/07/2017
	Contract End Date	: 9/07/2018
Type	Contract Amount	: 100,000.00
5=Di	Validate Amount	: YES
	Originating P.O.	:
Opt C	Comment Line 1	: 08 09 2017 MMADERE
5 5	Comment Line 2	: RES 129780
— 5	Comment Line 3	:
— 5	Comment Line 4	:
— 5	Cont. Code	: 1111 Council
	Ins Exp Dt	: 8/16/2018
	Bnd Exp Dt	:
	Funding #	: 154 76911 005

F14=Display Items

-F3=Exit

-F3=Exit

F7=Full Exit

ments

Cancel

Kerry,

Please approve.

Thanks,  
Marisa

Approved

```

Jeff  -Contract Analysis-----CT0400S1-
2/2
Type  Contract Number . . . : 55-00016873          OPEN
-Di   Contract Description . : NATURE FACILITY AT AUDUBON INSTITUTE
      Contract Status . . . : CEA CEA
      Contract Start Date . : 9/07/2017
      Contract End Date . . : 9/07/2018
      Contract Vendor . . . : 160863 AUDUBON NATURE INSTITUTE

      Contract Amount . . . :                100,000.00
      Posted Expenses . . . :                .00
      Posted Encumbrances . :                .00
      Balance . . . . . :                100,000.00  100.00  %

      Unposted Expenses . . :                .00
      Unposted Encumbrances :                .00
      Balance . . . . . :                100,000.00  100.00  %

-F3 -F3=Exit  F5=Display Contract  F12=Cancel-----

```

Jefferson Parish TMS  
DATE 2/27/18  
TIME 16:21:15

FINANCIAL MANAGEMENT  
CREATE REQUISITIONS

PAGE 1  
RP0290  
MMADRE

18-5143

ORDER ORGANIZATION: 10010 GEN FUND 0060 FIN DIRECT

DESCRIPTION	VENDOR	REQUEST BY	QUANTITY	U/M	COST/UNIT	ITEM TOTAL
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160863 AUDUBON NATURE INSTITUTE	REQUISITION: 60-0611932	CONTRACT: 5500016873				
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NATURE FACILITY	AUDUBON NATURE INSTITUTE 2/27/18	1.0000 ONLY	100,000.0000	100,000.00		
	VENDOR: 160863 CONFIRMING: NO	REQUESTING EMPLOYEE: HDM				

GENERAL LEDGER DISTRIBUTION

GENERAL LEDGER ACCOUNT	PROJECT/SUB PROJECT	PERCENT	AMOUNT
44690-4007-7680.154	46911 005 ComRec/ParcFam LagoonPhase1	1.0000	.00

TOTAL REQUESTS:	1	100,000.00
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TOTAL ALL VENDORS:	1	100,000.00
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Finance/Accounting Office  
200 Derbigny St Ste 4200  
VLarocca@jeffparish.net  
Gretna LA 70053



**CONTACT:**  
Victor Larocca  
(504)364-3833

3/01/18

F.O.B.  
In Price

This order is placed subject to instructions and conditions attached hereto

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
1.0000	ONLY	NATURE FACILITY	100000.0000	100000.00

TOTAL	100000.00
-------	-----------

PHONE: 504-364-2678  
EMAIL: [PURCHASING@JEFFPARISH.NET](mailto:PURCHASING@JEFFPARISH.NET)  
WEB SITE: [WWW.JEFFPARISH.NET/BIDS](http://WWW.JEFFPARISH.NET/BIDS)



**Marisa Madere**

---

**From:** Kerry Schrieffer  
**Sent:** Tuesday, February 27, 2018 3:19 PM  
**To:** Marisa Madere  
**Cc:** Brett Lawson  
**Subject:** FW: Invoice & Q1 Report Audubon CEA  
**Attachments:** 2017-2018 Q1 Report SIGNED.pdf

Hi Marisa,

Please see the attachment and email below regarding the CEA with Audubon. Please ignore the stuff about changing the ACH account; they are not going to change anything.

Thanks,

Kerry Schrieffer, CPA  
Assistant Finance Director  
Jefferson Parish Finance Dept  
Phone 504-364-2769

**From:** Elise Amacker [<mailto:eamacker@auduboninstitute.org>]  
**Sent:** Tuesday, February 27, 2018 2:44 PM  
**To:** Kerry Schrieffer <[KSchrieffer@jeffparish.net](mailto:KSchrieffer@jeffparish.net)>  
**Subject:** RE: Invoice & Q1 Report Audubon CEA

Good afternoon, Kerry.

I hope you had a wonderful 2017! Last year you helped Audubon with the payment for our CEA, so I wanted to touch base with you about the invoice for Audubon Nature Institute's 2017-2018 CEA, which we submitted to Jefferson Parish via certified mail on 12/22/2017.

Our Finance Department brought to my attention that the bank account information that the Parish should use if paying the invoice via ACH has changed from last year, so I wanted to share the account information with you (attached). I was also hoping we could get an update on the status of processing the payment.

Please let me know if you have any questions or need anything else from me, or if there's someone else I should contact about this.

Thank you,  
Elise

Elise Amacker  
Director of Development Communications  
Audubon Nature Institute  
(504) 212-5407 (o)  
(504) 432-9119 (c)  
[AudubonNatureInstitute.org](http://AudubonNatureInstitute.org)



**From:** KSchrieffer [<mailto:KSchrieffer@jeffparish.net>]  
**Sent:** Monday, January 09, 2017 9:54 AM  
**To:** Elise Amacker <[eamacker@auduboninstitute.org](mailto:eamacker@auduboninstitute.org)>  
**Cc:** Laurie Konkerton <[lkonkerton@AudubonInstitute.org](mailto:lkonkerton@AudubonInstitute.org)>  
**Subject:** RE: Invoice & Q1 Report Audubon CEA

Thanks, just wanted to confirm that I received your e-mail.

Kerry Schrieffer, CPA  
Assistant Finance Director  
Jefferson Parish Finance Dept  
Phone 504-364-2767  
Fax 504-364-2815

---

**From:** Elise Amacker [<mailto:eamacker@auduboninstitute.org>]  
**Sent:** Monday, January 09, 2017 9:51 AM  
**To:** KSchrieffer  
**Cc:** Laurie Konkerton  
**Subject:** Invoice & Q1 Report Audubon CEA

Hi, Kerry.

As we discussed, attached is the Q1 report and invoice for the 2016-17 Cooperative Endeavor Agreement between Jefferson Parish and Audubon Nature Institute under Resolution #127507. Please let me know if you have any questions or need anything else from us to submit the payment for processing.

Thank you,  
Elise

Elise Amacker  
Director of Development Communications  
Audubon Nature Institute  
(504) 212-5407 (o)  
(504) 432-9119 (c)  
[AudubonNatureInstitute.org](http://AudubonNatureInstitute.org)

The not-for-profit Audubon Nature Institute in New Orleans, Louisiana, operates ten parks and museums dedicated to Celebrating the Wonders of Nature. This e-mail and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you are not the intended recipient of this message, please notify the system manager at [postmaster@auduboninstitute.org](mailto:postmaster@auduboninstitute.org). Please note that the views or opinions represented in this e-mail are solely those of the author and do not necessarily represent those of the Audubon Nature Institute. Finally, you should check this e-mail and any attachments for the presence of viruses. The Institute accepts no liability for any damage caused by any virus transmitted by this e-mail.

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Please be advised any information provided to Jefferson Parish Government may be subject to disclosure under the Louisiana Public Records Law. Information contained in any correspondence, regardless of its source, may be a public record subject to public inspection and reproduction in accordance with the Louisiana Public Records Law, La. Rev. Stat. 44:1 et seq.

JEFFERSON PARISH REMITTANCE ADVICE

VENDOR'S INVOICE		INVOICE - ITEM DESCRIPTION	DISCOUNT	NET AMOUNT
DATE	NUMBER			
9/12/2019	RES 132890	NATURE INSTITUTE		50,000.00



**JEFFERSON PARISH**  
GRETN, LOUISIANA

ACH #: 1128711

9/17/2019

TO THE ORDER OF  
AUDUBON NATURE INSTITUTE  
6500 MAGAZINE STREET  
NEW ORLEANS LA 70118

160863

AMOUNT
\$50,000.00

Jefferson Parish FMS  
DATE 9/12/19  
TIME 12:40:15

FINANCIAL MANAGEMENT  
RECEIPT POST LISTING

PAGE: 1  
R00080  
KSCHRIEF

DESCRIPTION	VENDOR NAME	P/O NUMBER	INVOICE #	REC'D DATE	U/M	REC'D QTY
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RECEIPTS PROCESSED BY KSCHRIEF :

AUDUBON INSTITUTE	160863 AUDUBON NATURE INSTIT	19-0023825	RES 132890	9/12/2019	ONLY	1.0000
DAMAGED DELIVERY: NO				BACK ORDERED: NO		
CORRECTING ENTRY/REASON: NO				CONTRACT TYPE: CEA		

TOTAL RECEIPTS PROCESSED BY KSCHRIEF : 1

TOTAL RECEIPTS PROCESSED : 1

KS  
9/12/19

RMIT

CS  
9/12/2019

**SHIP TO:/INVOICE TO:**

Finance/Accounting Office  
200 Derbigny St Ste 4200  
VLarocca@jeffparish.net  
Gretna LA 70053

**PARISH OF JEFFERSON**

PURCHASING DEPARTMENT  
P.O. BOX 9  
GRETN, LA. 70054-0009



PAGE 1

CONTACT:  
Victor Larocca  
(504)364-3833

**PURCHASE ORDER # 19-0023825**

9/12/19

180863  
AUDUBON NATURE INSTITUTE  
6500 MAGAZINE STREET  
NEW ORLEANS LA 70118

F.O.B.  
InPrice

DELIVERY 9/12/2019  
REQ#: 600665310  
CONTR: 5500018029  
BID#:

This order is placed subject to instructions and conditions attached hereto

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
1.0000	ONLY	NATURE INSTITUTE	50000.0000	50000.00

TOTAL 50000.00

PHONE: 504-364-2678  
EMAIL: PURCHASING@JEFFPARISH.NET  
WEB SITE: WWW.JEFFPARISH.NET/BIDS

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eff  -Contract Analysis-----CT040081-
9/1  -Display Contracts-----CT012081-
Type |
-Display | Contract Number . : 55-00018020
Vendo | Description . . . : NATURE FACILITY AT AUDUBON INSTITUTE
Type | Contract Type . . : CEA CEA
5=Di | Contract Vendor . : 160863 AUDUBON NATURE INSTITUTE
| Contract Start Date: 1/16/2019
| Contract End Date : 1/16/2021
| Contract Amount . : 100,000.00
| Validate Amount . : YES
| Originating P.O. . :
| Comment Line 1 . . : 01 16 2019 MMADERE
| 5 | Comment Line 2 . . : RES 132890
| 5 | Comment Line 3 . . :
| 5 | Comment Line 4 . . :
| 5 | Cont. Code . . . : 1111 Council
| 5 | Ins Exp Dt . . . :
| Bnd Exp Dt . . . :
| Funding # . . . : 44690 4087 7680 154 46911 005
|
| F14=Display Items F21=Display History F24=Documents
-F3=Exit -F3=Exit F7=Full Exit F10=View Resolution F12=Cancel-----

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

**RESOLUTION NO. 132890**

A resolution authorizing the execution of a Cooperative Endeavor Agreement between the Parish of Jefferson and Audubon Nature Institute, Inc. to enhance the Jefferson Parish recreational infrastructure by developing a nature facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo. (Council District 1)

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

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

**WHEREAS**, the Audubon Nature Institute is a 501(c)3 not for profit corporation which operates a family of 10 museums and parks, and is widely regarded as one of the nation's most effective organizations; and

**WHEREAS**, the INSTITUTE's facilities generate a tremendous positive impact on the quality of life and economy of the PARISH and its citizens; and

**WHEREAS**, the Parish is authorized by Art. I, Sec. 1 of the Louisiana Constitution to enter into this Agreement to promote the happiness and general welfare of the public; and

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

**WHEREAS**, the public purpose of the Project is described as to enhance the Jefferson Parish recreational infrastructure by developing a facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo, which will improve the quality of life for the citizens and children of Jefferson Parish; and

**WHEREAS**, the Parish of Jefferson has a reasonable expectation of receiving a benefit or value of an improved park facility, which will help beautify Jefferson Parish and provide citizens a place to enjoy their natural surroundings, which is at least equivalent to the One Hundred Thousand Dollars (\$100,000.00) provided for in this Agreement; and

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

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

**WHEREAS**, the PARISH desires to cooperate with the INSTITUTE in the implementation of the Project as hereinafter provided.

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

**SECTION 1.** That the Cooperative Endeavor Agreement between the Parish of Jefferson and Audubon Nature Institute, Inc. to enhance the Jefferson Parish recreational infrastructure by developing a nature facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo is hereby approved.

**SECTION 2.** That all costs associated with this Agreement shall be charged to Account No. 44690-4067-7680.154 (48811.005).

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

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

**YEAS: 7**

**NAYS: None**

**ABSENT: None**

The resolution was declared to be adopted this the 18<sup>th</sup> day of January, 2019.

THE FOREGOING IS CERTIFIED  
TO BE A TRUE & CORRECT COPY

*Eula A. Lopez*  
EULA A. LOPEZ  
PARISH CLERK  
JEFFERSON PARISH COUNCIL

**Kerry Schrieffer**

---

**From:** Victor LaRocca  
**Sent:** Thursday, September 12, 2019 9:31 AM  
**To:** Emily Franco; David Courcelle; Walter Brooks  
**Cc:** Sonny Burmaster; Eula Lopez; Gregory Giangrosso; Timothy Palmatier; Madison Martin; Allison Langley; Michele Morel; Kerry Schrieffer  
**Subject:** RE: Audubon Institute Invoice  
**Attachments:** doc00503520190906105242.pdf

Annually the Parish budgets \$50,000 for this effort. The funds for 2019 are available in account number 44690-4087-7680.154 (46911.005). The funds for 2020 are included in the current version of the 2020 proposed budget but will not be available until January 2020 assuming that the budget is adopted.

Victor J. LaRocca III  
Budget Director  
Jefferson Parish: General Government Building  
200 Derbigny Street, Suite 4200  
Gretna, LA 70053  
Office: 504-364-2796  
E-Mail: Vlarocca@jeffparish.net

**From:** Emily Franco  
**Sent:** Wednesday, September 11, 2019 4:18 PM  
**To:** David Courcelle <DCourcelle@jeffparish.net>; Walter Brooks <WBrooks@jeffparish.net>  
**Cc:** Sonny Burmaster <SBurmaster@jeffparish.net>; Eula Lopez <ELopez@jeffparish.net>; Victor LaRocca <VLaRocca@jeffparish.net>; Gregory Giangrosso <GGiangrosso@jeffparish.net>  
**Subject:** Audubon Institute Invoice

Please see attached a letter the Councilwoman received requesting payment for the 2019-2020 CEA under Resolution #132890. Can you please have this invoice reviewed and a response given? Thank you.

Emily M. Franco  
Councilwoman Cynthia Lee Sheng's Office  
(504) 736-6016



**Invoice to Jefferson Parish for  
2019-2020 Cooperative Endeavor Agreement**

Purpose:	Resolution #132890 <i>adopted January 16, 2019</i>
Cooperative Endeavor Agreement Execution Date:	February 7, 2019
Cooperative Endeavor Agreement Amount:	2019: \$50,000 <u>2020: \$50,000</u>
Total Currently Due:	\$100,000
Payment Due Date:	9/30/2019
Audubon Nature Institute TIN:	51-0157624





## Audubon Nature Institute

*Celebrating the Wonders of Nature*

6500 Magazine Street • New Orleans, LA 70118  
AudubonNatureInstitute.org

August 28, 2019

The Honorable Cynthia Lee-Sheng  
Jefferson Parish Council Chairwoman  
1221 Elmwood Park Blvd., 10<sup>th</sup> Floor  
Jefferson, LA 70123

Re: Resolution #132890

Dear Councilwoman Lee-Sheng,

Audubon Nature Institute remains grateful for Jefferson Parish's support. Because of this cooperative agreement, Jefferson Parish families continue to benefit greatly from a collaboration that allows them to experience enlightening educational programming at Audubon museums and through outreach visits in Jefferson Parish.

The report below details the resources Audubon has provided to Jefferson Parish residents during the first and second quarter of the 2019-2020 agreement, from February through July 2019.

In accordance with this agreement, Audubon is providing unique resources to Jefferson Parish residents, including:

- Ongoing educational programming for Jefferson Parish students.
- An annual "Jefferson Parish Day," where parish residents receive discounted admission to Audubon Zoo, Aquarium of the Americas, and Butterfly Garden and Insectarium. This year's event is scheduled for November 16, 2019.
- Free admittance for up to one thousand children who participate in the Jefferson Parish Department of Community Action's "Head Start" program.
- Development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles.

In February through July 2019, Audubon's educational outreach vehicles (AquaVan, ZooMobile, Wetland Express, and BugMobile) visited Jefferson Parish community centers, including schools and hospitals. A total of 6,300 residents participated through 118 programs, including 2,593 underserved individuals.

In addition, 337 Jefferson Parish schools and camps received discounted admission, with a total of 24,957 guests visiting through those groups. Furthermore, three community groups received

## *Celebrating the Wonders of Nature*

Audubon Aquarium  
of the Americas

Audubon Park

Audubon Zoo

Energy  
Glen Section Theater

Audubon Louisiana  
History Center

Audubon Butterfly Garden  
and Insectarium

Freeman-McMullen Audubon  
Species Survival Center

Waldau  
Wetland Express

Waldau  
Park

complimentary admission, with 170 guests attending. Thus far, no Jefferson Parish Head Starts have booked with Audubon.

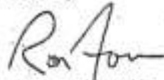
Audubon remains ready to assist Jefferson Parish with the Parc des Familles project and will remain in touch with the Jefferson Parish Council and Parc des Familles Advisory Board as the project develops.

Jefferson Parish is a valued partner in Audubon's mission of celebrating the wonders of nature and provides a significant role in the success of south Louisiana. Thank you for ensuring local families and visitors can continue to enjoy inspiring educational programs, life-saving conservation efforts, beautiful parks, and much more.

With this report, Audubon also requests payment in full for the 2019-2020 CEA under Resolution #132890. Please find an invoice attached.

We look forward to continuing our partnership in strengthening the development of our region through the 2019-2020 CEA.

Sincerely,



L. Ronald Forman  
President and Chief Executive Officer  
Audubon Nature Institute

cc: Ricky Templet

LRF/kf

JEFFERSON PARISH REMITTANCE ADVICE

VENDOR'S INVOICE		INVOICE - ITEM DESCRIPTION	DISCOUNT	NET AMOUNT
DATE	NUMBER			
1/08/2020	RES 132890-1	OPERATIONS ASSISTANCE		50,000.00



**JEFFERSON PARISH**  
GRETN, LOUISIANA

ACH #: 1132667

1/14/2020

TO THE ORDER OF  
AUDUBON NATURE INSTITUTE  
6500 MAGAZINE STREET  
NEW ORLEANS LA 70118

160863

AMOUNT
\$50,000.00

Jefferson Parish FMS  
DATE 1/08/20  
TIME 12:43:03

FINANCIAL MANAGEMENT  
RECEIPT POST LISTING

PAGE 1  
R00000  
KSCHRIEF

DESCRIPTION	VENDOR NAME	P/O NUMBER	INVOICE #	REC'D DATE	U/M	REC'D QTY
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RECEIPTS PROCESSED BY KSCHRIEF :

PERATIONS ASSISTANCE	160863 AUDUBON NATURE INST	120-0000452	RES 132890-1	1/08/2020	ONLY	1.0000
DAMAGED DELIVERY: NO	BACK ORDERED: NO	CORRECTING ENTRY/REASON: NO			CONTRACT TYPE: CEA	

TOTAL RECEIPTS PROCESSED BY KSCHRIEF : 1

TOTAL RECEIPTS PROCESSED : 1

K.S.  
1/8/20

RMIT

2020 invoice  
date

CS  
Madhavi  
1/9/2020

**SHIP TO:/INVOICE TO:**

Finance/Accounting Office  
200 Derbigny St Ste 4200  
VLarocca@jeffparish.net  
Gretna LA 70053

**PARISH OF JEFFERSON**

PURCHASING DEPARTMENT  
P.O. BOX 9  
GRETN, LA. 70054-0009



PAGE 1

CONTACT:  
Victor Larocca  
(504)364-3833

**PURCHASE ORDER # 20-0000452**

1/08/20

160863  
AUDUBON NATURE INSTITUTE

F.O.B.  
InPrice

6500 MAGAZINE STREET  
NEW ORLEANS LA 70118

DELIVERY  
1/08/2020

REQ#: 600675626  
CONTR: 5500018020  
BID#:

This order is placed subject to instructions and conditions attached hereto

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
1.0000	ONLY	OPERATIONS ASSISTANCE DEVELOPMENT OF A NATURE FACILITY AT PARC DES FAMILLES AND ASSISTING OPERATIONS OF THE EDUCATIONAL PROGRAMS AT THE AUDUBON ZOO	50000.0000	50000.00

TOTAL 50000.00

PHONE: 504-364-2678  
EMAIL: PURCHASING@JEFFPARISH.NET  
WEB SITE: WWW.JEFFPARISH.NET/BIDS

```

Jeff -Contract Analysis-----L1040021-
1/0 -Display Contracts-----CT0120S1-
Type Contract Number : 55-00018020
-Display Description . . . : NATURE FACILITY AT AUDUBON INSTITUTE
Vendo Contract Type . . . : CEA CEA
Type Contract Vendor . . : 160863 AUDUBON NATURE INSTITUTE
5-Di Contract Start Date : 1/16/2019
Contract End Date : 1/16/2021
Contract Amount . . : 100,000.00
Validate Amount . . : YES
Originating P.O. . .
Opt C Comment Line 1 . . : 01 16 2019 MMADERE
5 5 Comment Line 2 . . : RES 132890
5 Comment Line 3 . . :
5 Comment Line 4 . . :
5 Cont. Code . . . : 1111 Council
5 Ins Exp Dt . . . : 8/16/2020
5 Bnd Exp Dt . . . :
Funding # . . . : 44690 4087 7680 154 46911 005

F14=Display Items F21=Display History F24=Documents
F3=Exit F3=Exit F7=Full Exit F10=View Resolution F12=Cancel-----

```

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

**RESOLUTION NO. 132890**

A resolution authorizing the execution of a Cooperative Endeavor Agreement between the Parish of Jefferson and Audubon Nature Institute, Inc. to enhance the Jefferson Parish recreational infrastructure by developing a nature facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo. (Council District 1)

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

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

**WHEREAS**, the Audubon Nature Institute is a 501(c)3 not for profit corporation which operates a family of 10 museums and parks, and is widely regarded as one of the nation's most effective organizations; and

**WHEREAS**, the INSTITUTE's facilities generate a tremendous positive impact on the quality of life and economy of the PARISH and its citizens; and

**WHEREAS**, the Parish is authorized by Art. I, Sec. 1 of the Louisiana Constitution to enter into this Agreement to promote the happiness and general welfare of the public; and

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

**WHEREAS**, the public purpose of the Project is described as to enhance the Jefferson Parish recreational infrastructure by developing a facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo, which will improve the quality of life for the citizens and children of Jefferson Parish; and

**WHEREAS**, the Parish of Jefferson has a reasonable expectation of receiving a benefit or value of an improved park facility, which will help beautify Jefferson Parish and provide citizens a place to enjoy their natural surroundings, which is at least equivalent to the One Hundred Thousand Dollars (\$100,000.00) provided for in this Agreement; and

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

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

**WHEREAS**, the PARISH desires to cooperate with the INSTITUTE in the implementation of the Project as hereinafter provided.

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

**SECTION 1.** That the Cooperative Endeavor Agreement between the Parish of Jefferson and Audubon Nature Institute, Inc. to enhance the Jefferson Parish recreational infrastructure by developing a nature facility at Parc des Familles and assisting the operations of the educational programs at the Audubon Zoo is hereby approved.

**SECTION 2.** That all costs associated with this Agreement shall be charged to Account No. 44890-4087-7680.154 (46911.005).

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

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


**YEAS: 7**

**NAYS: None**

**ABSENT: None**

The resolution was declared to be adopted this the 16<sup>th</sup> day of January, 2019.

THE FOREGOING IS CERTIFIED  
TO BE A TRUE & CORRECT COPY

  
PAULA R. LOPEZ  
PARISH CLERK  
JEFFERSON PARISH COUNCIL



Audubon Nature Institute  
Celebrating the Wonders of Nature

**Invoice to Jefferson Parish for  
2019-2020 Cooperative Endeavor Agreement**

Purpose:	Resolution #132890 <i>adopted January 16, 2019</i>
Cooperative Endeavor Agreement Execution Date:	February 7, 2019
Cooperative Endeavor Agreement Amount:	2019: \$50,000 <u>2020: \$50,000</u>
Total Currently Due:	\$100,000
Payment Due Date:	9/30/2019
Audubon Nature Institute TIN:	51-0157624





Audubon Nature Institute  
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6500 Magazine Street • New Orleans, LA 70118  
AudubonNatureInstitute.org

August 28, 2019

The Honorable Cynthia Lee-Sheng  
Jefferson Parish Council Chairwoman  
1221 Elmwood Park Blvd., 10<sup>th</sup> Floor  
Jefferson, LA 70123

Re: Resolution #132890

Dear Councilwoman Lee-Sheng,

Audubon Nature Institute remains grateful for Jefferson Parish's support. Because of this cooperative agreement, Jefferson Parish families continue to benefit greatly from a collaboration that allows them to experience enlightening educational programming at Audubon museums and through outreach visits in Jefferson Parish.

The report below details the resources Audubon has provided to Jefferson Parish residents during the first and second quarter of the 2019-2020 agreement, from February through July 2019.

In accordance with this agreement, Audubon is providing unique resources to Jefferson Parish residents, including:

- Ongoing educational programming for Jefferson Parish students.
- An annual "Jefferson Parish Day," where parish residents receive discounted admission to Audubon Zoo, Aquarium of the Americas, and Butterfly Garden and Insectarium. This year's event is scheduled for November 16, 2019.
- Free admittance for up to one thousand children who participate in the Jefferson Parish Department of Community Action's "Head Start" program.
- Development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles.

In February through July 2019, Audubon's educational outreach vehicles (AquaVan, ZooMobile, Wetland Express, and BugMobile) visited Jefferson Parish community centers, including schools and hospitals. A total of 6,300 residents participated through 118 programs, including 2,593 underserved individuals.

In addition, 337 Jefferson Parish schools and camps received discounted admission, with a total of 24,957 guests visiting through those groups. Furthermore, three community groups received

*Celebrating the Wonders of Nature*

Audubon Aquarium of the Americas | Audubon Park | Audubon Zoo | Society for the Study of the Great Swamp | Audubon Louisiana | Audubon Butterfly Garden and Insectarium | Poyen-McKee Audubon | Audubon | Wetland Express | Wetland Express

complimentary admission, with 170 guests attending. Thus far, no Jefferson Parish Head Starts have booked with Audubon.

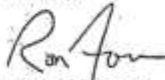
Audubon remains ready to assist Jefferson Parish with the Parc des Familles project and will remain in touch with the Jefferson Parish Council and Parc des Familles Advisory Board as the project develops.

Jefferson Parish is a valued partner in Audubon's mission of celebrating the wonders of nature and provides a significant role in the success of south Louisiana. Thank you for ensuring local families and visitors can continue to enjoy inspiring educational programs, life-saving conservation efforts, beautiful parks, and much more.

With this report, Audubon also requests payment in full for the 2019-2020 CEA under Resolution #132890. Please find an invoice attached.

We look forward to continuing our partnership in strengthening the development of our region through the 2019-2020 CEA.

Sincerely,



L. Ronald Forman  
President and Chief Executive Officer  
Audubon Nature Institute

cc: Ricky Templet

LRF/kf

**Kerry Schrieffer**

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**From:** Victor LaRocca  
**Sent:** Thursday, September 12, 2019 9:31 AM  
**To:** Emily Franco; David Courcelle; Walter Brooks  
**Cc:** Sonny Burmaster; Eula Lopez; Gregory Giangrosso; Timothy Palmatier; Madison Martin; Allison Langley; Michele Morel; Kerry Schrieffer  
**Subject:** RE: Audubon Institute Invoice  
**Attachments:** doc00503520190906105242.pdf

Annually the Parish budgets \$50,000 for this effort. The funds for 2019 are available in account number 44690-4087-7680.154 (46911.005). The funds for 2020 are included in the current version of the 2020 proposed budget but will not be available until January 2020 assuming that the budget is adopted.

Victor J. LaRocca III  
Budget Director  
Jefferson Parish General Government Building  
200 Derbigny Street, Suite 4200  
Gretna, LA 70053  
Office: 504-364-2796  
E-Mail: Vlarocca@jeffparish.net

---

**From:** Emily Franco  
**Sent:** Wednesday, September 11, 2019 4:18 PM  
**To:** David Courcelle <DCourcelle@jeffparish.net>; Walter Brooks <WBrooks@jeffparish.net>  
**Cc:** Sonny Burmaster <SBurmaster@jeffparish.net>; Eula Lopez <ELopez@jeffparish.net>; Victor LaRocca <Vlarocca@jeffparish.net>; Gregory Giangrosso <GGiangrosso@jeffparish.net>  
**Subject:** Audubon Institute Invoice

Please see attached a letter the Councilwoman received requesting payment for the 2019-2020 CEA under Resolution #132890. Can you please have this invoice reviewed and a response given? Thank you.

Emily M. Franco  
Councilwoman Cynthia Lee Sheng's Office  
(504) 736-6016

## ATTACHMENT F

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### SECTION 10.0 - NARRATIVE REPORTS

According to Section 10.0 – Reports, the Institute shall furnish narrative reports to the Jefferson Parish Internal Auditor on the amounts and reasons for all expenditures of funds allocated under this Agreement. Agreements for amounts of \$100,000 or greater require quarterly narrative reporting. Page 60 illustrates the response to Internal Audit’s inquiry as it relates to reports provided to the Parish. Pages 61 through 72 are the actual reports sent throughout the duration of the contracts.

Year	Quarter	Report Date	Pages
2018	1	12/30/2017	61-62
2018	2	3/23/2018	63-64
2018	3	6/29/2018	65-66
2018	4	9/24/2018	67-68
2019	1	Sent with Q2-2019	69-70
2019	2	8/28/2019	69-70
2019	3	12/12/2019	71-72
2019	4	pending	n/a



Audubon Nature Institute  
*Celebrating the Wonders of Nature*

**Quarterly Report Summary for Jefferson Parish Internal Audit 2020-003**

Six quarterly reports have been sent during this timeframe. Audubon Nature Institute has a Q4 report scheduled to send in March for the 2019-2020 agreement. The submitted report will follow past reports, with the understanding that any future agreement reports should follow the recently discovered online system.

**Resolution 129780**

- All narrative reports and invoices were sent via certified mail to:

The Honorable Christopher L. Roberts  
Jefferson Parish Councilman  
200 Derbigny Street, Suite 6200  
Gretna, LA 70053

The Honorable Ricky J. Templet  
2000 Derbigny St., 6<sup>th</sup> Floor  
Gretna, LA 70053-5850

- Quarterly reports were sent:
  - Q1 report and invoice dated December 30, 2017
  - Q2 report dated March 23, 2018
  - Q3 report dated June 29, 2018
  - Q4 report dated September 24, 2018

**Resolution 132890**

- All narrative reports and invoices were sent via certified mail to:

The Honorable Cynthia Lee-Sheng  
Jefferson Parish Council Chairwoman  
1221 Elmwood Park Blvd., 10<sup>th</sup> Floor  
Jefferson, LA 70123

- Quarterly reports were sent:
  - Q1&2 report and invoice dated August 28, 2019 (letter sent September 3, 2019)
  - Q3 report dated December 12, 2019 (letter sent December 13, 2019)
- All narrative reports and invoices were sent via email to Cynthia Lee-Sheng's office and Ricky J. Templet on September 6, 2019 and December 18, 2019
- Please see copies of reports and emails below.



## Audubon Nature Institute

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6500 Magazine Street • New Orleans, LA 70118

[AudubonInstitute.org](http://AudubonInstitute.org)

December 30, 2017

The Honorable Christopher L. Roberts  
Jefferson Parish Council Chairman  
200 Derbigny Street, Suite 6200  
Jefferson, LA 70053

Re: Resolution #129780

Dear Christopher:

Jefferson Parish families continue to benefit greatly from the collaboration between Audubon Nature Institute and Jefferson Parish. The Cooperative Endeavor Agreement affords Jefferson Parish families the opportunity to experience entertaining nature education programming, both at Audubon museums and through outreach visits in Jefferson Parish.

In accordance with this agreement, Audubon is providing unique resources to Jefferson Parish residents, including ongoing educational programming for the students of Jefferson Parish; an annual "Jefferson Parish Day" where parish residents receive discounted admission to Audubon Zoo, Audubon Aquarium of the Americas, and Audubon Butterfly Garden and Insectarium; free admittance to Audubon facilities for up to one thousand children who participate in the "Head Start" program of the Jefferson Parish Department of Community Action; and development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles. Our report on this agreement details the resources Audubon has provided to Jefferson Parish residents for the first quarter of the 2017-2018 agreement, beginning September of 2017.

In September through November 2017, Audubon's Education Department's outreach vehicles – AquaVan, ZooMobile, Wetland Express, and BugMobile – visited community centers such as schools and hospitals throughout Jefferson Parish. A total of 3,791 community members, including 948 from underserved populations, were reached.

In September - November, Audubon provided discounted admission for 34 Jefferson Parish youth/school groups comprised of 2,165 guests across the Zoo, Aquarium, Butterfly Garden and Insectarium, and Entergy Giant Screen Theater. Audubon also provided complimentary admission for 5 Jefferson Parish Head Start groups, which were cancelled by the groups due to bus issues.

During the fourth quarter of the CEA, Audubon's Community Relations staff worked with the Jefferson Parish Sheriff's Office, the Drug Enforcement Administration, and a church in Kenner to plan an Opioid Awareness Day at Audubon Zoo on September 2. The event was

### *Celebrating the Wonders of Nature*

Audubon Aquarium of the Americas | Audubon Center for Research of Endangered Species | Audubon Park | Audubon Zoo | Entergy Giant Screen Theater | Audubon Louisiana Nature Center | Audubon Insectarium and Butterfly Garden | Presque Isle National Audubon Species Natural Center | Woodward Park | Woodrose Park

designed to shed light on the opioid epidemic and gave space to local organizations working to prevent addiction related deaths and overdoses. The Jefferson Parish Sheriff's Band of Excellence performed—the band was founded by former Jefferson Parish Sheriff Newell Normand and serves as a great outlet for at risk youth in Jefferson Parish. About 50 of the kids performed, and Audubon gave complimentary Zoo admission to the performers and their band directors.

For this event, Audubon also distributed another 500 complimentary admission passes to two local churches, one of which is located in Jefferson Parish, and a few community-based groups. Of the 500 passes distributed, 393 were redeemed the day of the event. Audubon also offered a \$5 off admission ticket to all Zoo visitors who wore red shirts the day of the event; 284 guests took advantage of the discount.

Jefferson Parish Appreciation Day took place on Saturday, **September 23, 2017**, with a half-price discount admission offer for Jefferson Parish residents and government employees to the Zoo, Aquarium, and Insectarium. The event and offer was promoted on Audubon Nature Institute's website and via a press release. A total of **145** offers were redeemed (73 at the Zoo, 66 at the Aquarium, and 6 at the Butterfly Garden & Insectarium).

On Saturday, **November 11, 2017**, from 10:00 am-4:00 pm, Audubon Nature Institute hosted Jefferson Parish Art Day at the Zoo. Audubon partnered with the Jefferson Parish Public School System's Talented Visual Arts Program to host this day. The event featured handcrafted art pieces from Jefferson Parish students, grades K-12. All the student artists received \$3 special admission coupons for him/her and three guests to the event. Coupons were redeemed for Zoo admission by **826 adults and 317 children**.

Audubon remains ready to assist Jefferson Parish with the Parc des Familles project and will remain in touch with the Jefferson Parish Council and Parc des Familles Advisory Board as the project develops.

Jefferson Parish is a valued partner in Audubon's mission of celebrating the wonders of nature and provides a significant role in the success of south Louisiana. Your funding helps support inspiring educational programs, life-saving conservation efforts, beautiful parks, and much more, ensuring that local families and visitors continue to enjoy unparalleled opportunities to connect with the wonders of nature.

We look forward to continuing our partnership in strengthening the development of our region through the 2017-2018 CEA.

Sincerely,



L. Ronald Forman  
President and Chief Executive Officer

cc: Ricky Templet

LRF/cd





Audubon Nature Institute  
*Celebrating the Wonders of Nature*

6500 Magazine Street • New Orleans, LA 70118  
AudubonInstitute.org

March 23, 2018

The Honorable Christopher L. Roberts  
Jefferson Parish Council Chairman  
200 Derbigny Street, Suite 6200  
Jefferson, LA 70053

Re: Resolution #129780

Dear Chris:

Jefferson Parish families continue to benefit greatly from the collaboration between Audubon Nature Institute and Jefferson Parish. The Cooperative Endeavor Agreement affords Jefferson Parish families the opportunity to experience entertaining nature education programming, both at Audubon museums and through outreach visits in Jefferson Parish.

Audubon received payment in full for the 2017-2018 CEA under Resolution #129780 on March 8, 2018, and we appreciate Jefferson Parish's continued support.

In accordance with this agreement, Audubon is providing unique resources to Jefferson Parish residents, including *ongoing educational programming for the students of Jefferson Parish; an annual "Jefferson Parish Day" where parish residents receive discounted admission to Audubon Zoo, Audubon Aquarium of the Americas, and Audubon Butterfly Garden and Insectarium; free admittance to Audubon facilities for up to one thousand children who participate in the "Head Start" program of the Jefferson Parish Department of Community Action; and development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles.* Our report on this agreement details the resources Audubon has provided to Jefferson Parish residents for the second quarter of the 2017-2018 agreement, beginning December of 2017.

In December 2017 through February 2018, Audubon's Education Department's outreach vehicles – AquaVan, ZooMobile, Wetland Express, and BugMobile – visited community centers such as schools and hospitals throughout Jefferson Parish. A total of 1,092 community members, including 748 from underserved populations, were reached.

In December through February, Audubon provided discounted admission for 49 Jefferson Parish youth/school groups comprised of 2,865 guests across the Zoo, Aquarium, Butterfly Garden and Insectarium, and Entergy Giant Screen Theater. Audubon also made complimentary admission available for Jefferson Parish Head Start groups, but none took advantage of the offer in December, January, or February. Audubon is working with the five

*Celebrating the Wonders of Nature*

Audubon Aquarium  
of the Americas

Audubon Center for Research  
of Endangered Species

Audubon Park

Audubon Zoo

Entergy  
BLAISE Thomas

Audubon Louisiana  
Nature Center

Audubon  
Butterfly Center  
and Insectarium

Entergy-Midwestern Audubon  
Species Survival Center

Wetland  
Silverton Park

Wilderness  
Park



Head Start groups that scheduled in the fall but cancelled due to bus issues to reschedule their visits for the spring.

Audubon remains ready to assist Jefferson Parish with the Parc des Familles project and will remain in touch with the Jefferson Parish Council and Parc des Familles Advisory Board as the project develops.

Jefferson Parish is a valued partner in Audubon's mission of celebrating the wonders of nature and provides a significant role in the success of south Louisiana. Your funding helps support inspiring educational programs, life-saving conservation efforts, beautiful parks, and much more, ensuring that local families and visitors continue to enjoy unparalleled opportunities to connect with the wonders of nature.

We look forward to continuing our partnership in strengthening the development of our region through the 2017-2018 CEA.

Sincerely,

A handwritten signature in black ink, appearing to read "Ron Forman". The signature is fluid and cursive, with the first name "Ron" and last name "Forman" clearly distinguishable.

L. Ronald Forman  
President and Chief Executive Officer  
Audubon Nature Institute

cc: Ricky Templet

LRF/ea



## Audubon Nature Institute

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[AudubonInstitute.org](http://AudubonInstitute.org)

June 29, 2018

The Honorable Christopher L. Roberts  
Jefferson Parish Council Chairman  
200 Derbigny Street, Suite 6200  
Jefferson, LA 70053

Re: Resolution #129780

Dear Chris:

Jefferson Parish families continue to benefit greatly from the collaboration between Audubon Nature Institute and Jefferson Parish. The Cooperative Endeavor Agreement affords Jefferson Parish families the opportunity to experience entertaining nature education programming, both at Audubon museums and through outreach visits in Jefferson Parish.

In accordance with this agreement, Audubon is providing unique resources to Jefferson Parish residents, including *ongoing educational programming for the students of Jefferson Parish; an annual "Jefferson Parish Day" where parish residents receive discounted admission to Audubon Zoo, Audubon Aquarium of the Americas, and Audubon Butterfly Garden and Insectarium; free admittance to Audubon facilities for up to one thousand children who participate in the "Head Start" program of the Jefferson Parish Department of Community Action; and development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles.* Our report on this agreement details the resources Audubon has provided to Jefferson Parish residents for the second quarter of the 2017-2018 agreement, in March through May of 2018.

During this period, Audubon's Education Department's outreach vehicles – AquaVan, ZooMobile, Wetland Express, and BugMobile – visited community centers such as schools and hospitals throughout Jefferson Parish. A total of 1,943 community members, including 779 from underserved populations, were reached.

In March through May, Audubon provided discounted admission for 168 Jefferson Parish youth/school groups comprised of 12,724 guests across the Zoo, Aquarium, Butterfly Garden and Insectarium, and Entergy Giant Screen Theater. Audubon also made complimentary admission available for Jefferson Parish Head Start groups, but none took advantage of the offer in this period. Audubon staff have worked with the head of the Jefferson Office of Community Service, Rochelle Rabalathy, to get a list of all Head Start centers, their supervisors, and their enrollment. We have contacted each center offering a free Audubon visit, but none have been ready to confirm specific dates yet.

## *Celebrating the Wonders of Nature*

Audubon Aquarium  
of the Americas

Audubon Center for Research  
of Endangered Species

Audubon Park

Audubon Zoo

Entergy  
Giant Screen Theater

Audubon Louisiana  
Heritage Center

Audubon  
Butterfly Garden  
and Insectarium

Prespect McMahon Audubon  
Species Survival Center

Waldenberg  
Boardwalk Park

Wideman  
Park

Audubon remains ready to assist Jefferson Parish with the Parc des Familles project and will remain in touch with the Jefferson Parish Council and Parc des Familles Advisory Board as the project develops.

Jefferson Parish is a valued partner in Audubon's mission of celebrating the wonders of nature and provides a significant role in the success of south Louisiana. Your funding helps support inspiring educational programs, life-saving conservation efforts, beautiful parks, and much more, ensuring that local families and visitors continue to enjoy unparalleled opportunities to connect with the wonders of nature.

We look forward to continuing our partnership in strengthening the development of our region through the 2017-2018 CEA.

Sincerely,

A handwritten signature in black ink, appearing to read "L. Ronald Forman".

L. Ronald Forman  
President and Chief Executive Officer  
Audubon Nature Institute

cc: Ricky Templet

LRF/ea



Audubon Nature Institute  
Celebrating the Wonders of Nature  
6500 Magazine Street • New Orleans, LA 70118  
AudubonNatureInstitute.org

September 24, 2018

The Honorable Christopher L. Roberts  
Jefferson Parish Council  
200 Derbigny Street, Suite 6200  
Jefferson, LA 70123

Re: Resolution #129780

Dear Chris:

Together, Audubon Nature Institute and Jefferson Parish continue to provide opportunities for Jefferson Parish families to experience entertaining nature education programming both at Audubon museums and through outreach visits in Jefferson Parish.

In accordance with the Cooperative Endeavour Agreement, Audubon is providing unique resources to Jefferson Parish residents, including *ongoing educational programming for the students of Jefferson Parish; an annual "Jefferson Parish Day" where parish residents receive discounted admission to Audubon Zoo, Audubon Aquarium of the Americas, and Audubon Butterfly Garden and Insectarium; free admittance to Audubon facilities for up to one thousand children who participate in the "Head Start" program of the Jefferson Parish Department of Community Action; and development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles.* Our report on this agreement details the resources Audubon has provided to Jefferson Parish residents for the **fourth quarter of the 2017-2018 agreement, in June through August of 2018.**

During this period, Audubon's Education Department's outreach vehicles—AquaVan, ZooMobile, Wetland Express, and BugMobile—visited community centers such as schools, hospitals, and camps throughout Jefferson Parish. A total of **5,388** community members were reached. An additional **555** Jefferson residents from underserved populations were reached.

In June through August, Audubon provided discounted admission for 8,539 Jefferson Parish youth from school groups and camps across the Zoo, Aquarium, Butterfly

Celebrating the Wonders of Nature

Audubon Aquarium  
of the Americas

Audubon Park

Audubon Zoo

Ornithology  
Cape Breton Theatre

Audubon Louisiana  
Science Center

Audubon Butterfly Garden  
and Insectarium

Preserve With Nature Institute  
Specter Natural Center

Wetland Express  
Boudreaux Park

Wetland  
Park

Garden and Insectarium, and Entergy Giant Screen Theater. Audubon also made complimentary admission available for Jefferson Parish Head Start groups, but none took advantage of the offer in this period. Audubon staff has continued to work with the head of the Jefferson Office of Community Service, Rochelle Rabalthaly, making calls and mailing print and electronic invites. Five groups were booked recently, but all canceled due to transportation issues. Transportation continues to be an obstacle for these groups.

Audubon remains ready to assist Jefferson Parish with the Parc des Familles project and will remain in touch with the Jefferson Parish Council and Parc des Familles Advisory Board as the project develops.

Jefferson Parish is a valued partner in Audubon's mission of celebrating the wonders of nature and provides a significant role in the success of south Louisiana. Your funding helps support inspiring educational programs, life-saving conservation efforts, beautiful parks, and much more, ensuring that local families and visitors continue to enjoy unparalleled opportunities to connect with the wonders of nature.

We look forward to continuing our partnership in strengthening the development of our region in 2019 and beyond.

Sincerely,



L. Ronald Forman  
President and Chief Executive Officer  
Audubon Nature Institute

cc: Ricky J. Templet  
LRF/cs



## Audubon Nature Institute

*Celebrating the Wonders of Nature*

6500 Magazine Street • New Orleans, LA 70118  
AudubonNatureInstitute.org

August 28, 2019

The Honorable Cynthia Lee-Sheng  
Jefferson Parish Council Chairwoman  
1221 Elmwood Park Blvd., 10<sup>th</sup> Floor  
Jefferson, LA 70123

Re: Resolution #132890

Dear Councilwoman Lee-Sheng,

Audubon Nature Institute remains grateful for Jefferson Parish's support. Because of this cooperative agreement, Jefferson Parish families continue to benefit greatly from a collaboration that allows them to experience enlightening educational programming at Audubon museums and through outreach visits in Jefferson Parish.

The report below details the resources Audubon has provided to Jefferson Parish residents during the first and second quarter of the 2019-2020 agreement, from February through July 2019.

In accordance with this agreement, Audubon is providing unique resources to Jefferson Parish residents, including:

- Ongoing educational programming for Jefferson Parish students.
- An annual "Jefferson Parish Day," where parish residents receive discounted admission to Audubon Zoo, Aquarium of the Americas, and Butterfly Garden and Insectarium. This year's event is scheduled for November 16, 2019.
- Free admittance for up to one thousand children who participate in the Jefferson Parish Department of Community Action's "Head Start" program.
- Development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles.

In February through July 2019, Audubon's educational outreach vehicles (AquaVan, ZooMobile, Wetland Express, and BugMobile) visited Jefferson Parish community centers, including schools and hospitals. A total of 6,300 residents participated through 118 programs, including 2,593 underserved individuals.

In addition, 337 Jefferson Parish schools and camps received discounted admission, with a total of 24,957 guests visiting through those groups. Furthermore, three community groups received

## *Celebrating the Wonders of Nature*

Audubon Aquarium of the Americas | Audubon Park | Audubon Zoo | Esting, Coast Science Center | Audubon Invasive Nature Center | Audubon Butterfly Garden and Insectarium | Jean-Pierre Melville Audubon Species Survival Center | Wetland Express, Wetland Park | Wetland Park

complimentary admission, with 170 guests attending. Thus far, no Jefferson Parish Head Starts have booked with Audubon.

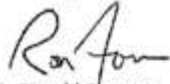
Audubon remains ready to assist Jefferson Parish with the Parc des Familles project and will remain in touch with the Jefferson Parish Council and Parc des Familles Advisory Board as the project develops.

Jefferson Parish is a valued partner in Audubon's mission of celebrating the wonders of nature and provides a significant role in the success of south Louisiana. Thank you for ensuring local families and visitors can continue to enjoy inspiring educational programs, life-saving conservation efforts, beautiful parks, and much more.

With this report, Audubon also requests payment in full for the 2019-2020 CEA under Resolution #132890. Please find an invoice attached.

We look forward to continuing our partnership in strengthening the development of our region through the 2019-2020 CEA.

Sincerely,



L. Ronald Forman  
President and Chief Executive Officer  
Audubon Nature Institute

cc: Ricky Templet

LRF/kf





## Audubon Nature Institute

*Celebrating the Wonders of Nature*

6500 Magazine Street • New Orleans, LA 70118  
AudubonNatureInstitute.org

December 12, 2019

The Honorable Cynthia Lee-Sheng  
Jefferson Parish President-elect  
1221 Elmwood Park Blvd., 10<sup>th</sup> Floor  
Jefferson, LA 70123

Re: Resolution #132890

Dear Parish President-elect Lee-Sheng,

Audubon Nature Institute is truly appreciative for Jefferson Parish's generosity, which helps Jefferson Parish families experience engaging nature programming at Audubon facilities and through outreach visits.

Please find below a progress report for the third quarter of the 2019-2020 agreement, from August through October.

Through this agreement, Audubon continues to provide unique resources to Jefferson Parish residents, including:

- Ongoing educational programming for Jefferson Parish students.
- An annual "Jefferson Parish Day," where parish residents receive discounted admission to Audubon Zoo, Aquarium of the Americas, and Butterfly Garden and Insectarium. This year's event occurred on December 7, 2019, with 132 offers redeemed.
- Free admittance for up to one thousand children who participate in the Jefferson Parish Department of Community Action's "Head Start" program.
- Development of plans for a nature facility to be located on property owned by Jefferson Parish at the Parc des Familles.

During these months, 49 Jefferson Parish schools and camps received discounted admission. 2,399 guests visited through these groups. No Jefferson Parish Head Starts were booked during this time.

Audubon's educational outreach vehicles (AquaVan, ZooMobile, Wetland Express, and BugMobile) continued to visit Jefferson Parish community centers, schools, and hospitals. 3,015 residents, including 345 underserved individuals, participated in 32 programs.

Audubon remains ready to assist with the Parc des Familles project and looks forward to further discussing this role with the Jefferson Parish Council and the Parc des Familles Advisory Board next year. Audubon also looks forward to sharing highlights from Jefferson Parish Day in the next progress report early next year.

*Celebrating the Wonders of Nature*

Audubon Department  
of the Americas

Audubon Park

Audubon Zoo

Imaging  
Classroom Theater

Audubon Louisiana  
Marine Center

Audubon Butterfly Garden  
and Insectarium

Biological Resources Audubon  
Species Survival Center


Endangered  
Species Park

Wetlands  
Park



Thank you for being a vital partner in helping residents and visitors experience the wonders of nature firsthand. Jefferson Parish is helping strengthen our region and enhance the quality of life for southeastern Louisiana. We look forward to meeting with the Jefferson Parish Council in 2020 to discuss how we can best work together to support our community.

Wishing you a wonderful holiday season,

  
L. Ronald Forman  
President and Chief Executive Officer  
Audubon Nature Institute

cc: Ricky Templet

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P.S. Congratulations on your recent election victory!

## ATTACHMENT 1

### AUDITOR INDEPENDENCE STATEMENT

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

#### **Sec. 2-162.2- Independence and Objectivity; Professional Standards.**

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

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

(d) The Director shall engage in audit activities and complete audits in an independent manner, free of any organizational or personal impairment. The Director shall attest in writing that all audit activity was concluded with independence, free from organizational or personal impairment. Any impairment to independence, organizational or personal, shall be reported in writing to the Council and copied to the Parish President and the Inspector General within seven (7) days of discovering the impairment, organizational or personal.

The following is the required attestation meant to comply with both professional standards and Jefferson Parish Ordinance No. 25549.

#### **ATTESTATION:**

Internal Audit Report #2020-003 was conducted with independence and free from organizational or personal impairment.



TARA HAZELBAKER, CPA, CIA  
DIRECTOR OF INTERNAL AUDIT

## ATTACHMENT #2

### FINDINGS AND RECOMMENDATIONS SUMMARY

#	FINDING	RECOMMENDATION
1a	Contract language does not consistently define specific and measurable deliverables.	Contract language should contain specifically defined and measurable deliverables. Apply Locke and Latham's Goal Setting Theory <sup>3</sup> 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 D for more details.
1b	Deliverable number three – free admittance for up to one thousand (1,000) Head Start students – was not met.	Head Start related deliverables were not met due to transportation insurance required by Health and Human Services. Review this requirement to determine if the successful achievement is attainable, or if alternative transportation can be arranged. Otherwise, replace this deliverable with an achievable one from which the citizens of the Parish can receive a benefit.
1c	Contract language is unclear in regard to whether or not some services provided by Audubon is a deliverable set by contract.	It is unclear whether 77% of the services provided by Audubon are specifically included in the language of the contract deliverables. The Parish should evaluate these deliverables and determine if inclusion in future contracts is appropriate. If so, contract deliverables should be written so that they are as specific as possible and measurable. This will aid in the contract monitoring process.
1d	Barriers to successful achievement of two of the contract deliverables exist and need to be addressed – transportation for Head Start participants to Audubon locations, and funding for the Nature Center at Parc des Familles.	The Parish has expended \$1,050,000 over a fourteen (14) year period. During that time, a Master Plan was developed for the Nature Center. Other program deliverables are being met, except for services to the Head Start program due to transportation challenges. The Parish should evaluate the overall nature of this contract to determine if increased return can be obtained from the annual contract amount, or if the contract should be suspended until funding for the Nature Center is secured and available.

<sup>3</sup> Locke, Edwin & Latham, Gary. (1991). A Theory of Goal Setting & Task Performance. The Academy of Management Review. 16. 10.2307/258875.

#	FINDING	RECOMMENDATION
2a	The Institute did not submit invoices in accordance with the terms of the contracts.	Invoices should be submitted in accordance with the terms of the contract until such time that the contract language is changed. Internal Audit recommends the contract language be changed to require invoice submission to a timeframe that better matches the timing of successful completion of the contract deliverables. Consideration should be given to changing the frequency of invoice submission to quarterly, bi-annually, or annually.
2b	The Parish did not consistently remit payments in accordance with the terms of the contracts.	Payments should be remitted in accordance with the terms of the contract.
3a	Narrative reports and quarterly financial statements were not furnished by the Institute as per the terms of the CEA.	<p>The Institute should abide by the terms of the Cooperative Endeavor Agreements and submit narrative and quarterly financial reports to the Internal Auditor until such time that the contract language is changed.</p> <p>Current CEA 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. 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.</p>
3b	The CEA's were not properly monitored by the Parish.	A contract monitor should be designated and held responsible for monitoring contract deliverables. Payments to the Institute are included in the Department of Parks & Recreation budget. As such, Internal Audit suggests that someone within that department is designated at the contract monitor unless it is determined that a person with a specific skill set is more appropriate.

## ATTACHMENT #3

### RESPONSE FROM PARISH ADMINISTRATION



## JEFFERSON PARISH

OFFICE OF THE PRESIDENT

CYNTHIA LEE SHENG  
PARISH PRESIDENT

July 16, 2020

**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 #2020-003  
Audubon Nature Institute Contracts #55-16873 & #55-18020

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 #2020-003: Audubon Nature Institute Contracts #55-16873 & #55-18020 ("Report"), received by the Administration on June 22, 2020.

The Report contains three "Findings" and "Recommendations" each of which is addressed below.

**Finding: 1a.** Contract language does not consistently define specific and measurable deliverables.

**Recommendation: 1a.** Contract language should contain specifically defined and measurable deliverables. Apply Locke and Latham's Goal Setting Theory 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.

**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. In accordance with our response to Internal Audit Report #2020-002, the Administration has directed the Office of the Parish Attorney to evaluate whether 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.

**Finding: 1b.** Deliverable number three – free admittance for up to one thousand (1,000) Head Start students – was not met.

**Recommendation: 1b.** Head Start related deliverables were not met due to transportation insurance required by HUD. Review this requirement to determine if the successful achievement is attainable, or if alternative transportation can be arranged. Otherwise, replace this deliverable with an achievable one from which the citizens of the Parish can receive a benefit.

**Response:** The Administration will review all aspects of this contract including assurance that deliverables not provided are replaced with other achievable stated services of equal value or a commensurate reduction in payment to the vendor.

**Finding: 1c.** Contract language is unclear regarding whether some services provided by Audubon is a deliverable set by contract.

**Recommendation: 1c.** It is unclear whether approximately 77% of the services provided by Audubon are specifically included in the language of the contract deliverables. The Parish should evaluate these deliverables and determine if inclusion in future contracts is appropriate. If so, contract deliverables should be written so that they are as specific as possible and measurable. This will aid in the contract monitoring process.

**Response:** The Administration will review all aspects of this contract to ensure the services provided are included in the language of the contract.

**Finding: 1d.** Barriers to successful achievement of two of the contract deliverables exist and need to be addressed – transportation for Head Start participants to Audubon locations, and funding for the nature facility at Parc des Familles.

**Recommendation: 1d.** The Parish has expended \$1,050,000 over a 14-year period. During that time, a Master Plan was developed for the Nature Center. Other program deliverables are being met, except for services to the Head Start program due to transportation challenges. The Parish should evaluate the overall nature of this contract to determine if increased return can be obtained from the annual contract amount, or if the contract should be suspended until funding for the Nature Center is secured and available.

**Response:** See responses to Findings 1b and 1c.

**Finding: 2a.** The Institute did not submit invoices in accordance with the terms of the contracts.

**Recommendation: 2a.** Invoices should be submitted in accordance with the terms of the contract until such time that the contract language is changed. Internal Audit recommends the contract language be changed to require invoice submission to a timeframe that better matches the timing of successful completion of the contract deliverables. Consideration should be given to changing the frequency of invoice submission to quarterly, bi-annually, or annually.

**Response:** We agree payments for services were only “made after the stated services were performed” as required by the contract language. We further agree two invoices were submitted for the two year period rather than 24 monthly invoices and “an itemized account of time spent during that calendar month for each month service” was not included with the invoices. The Administration will review all aspects of this contract



**Finding: 2b.** The Parish did not consistently remit payments in accordance with the terms of the contracts.

**Recommendation: 2b.** Payments should be remitted in accordance with the terms of the contract.

**Response:** The Internal Audit Report cites Section 2.0 of the Agreement which provides: The PARISH shall remit payment for such services within thirty (30) days following receipt...".The Report examined all three of the payments made during the scope of the audit.

The January 4, 2020 payment pursuant to Resolution No. 132890, adopted January 16, 2019, authorized the execution of a CEA (Contract No. 55-18020) wherein it is provided "a maximum fee of Fifty Thousand Dollars (\$50,000.00) shall become available upon the execution of this agreement...(and)...an additional maximum fee of Fifty Thousand Dollars (\$50,000.00)...contingent upon appropriation of additional funds during the 2020 fiscal year...".. Payment of the invoice, dated August 28, 2019, within 10 days of receipt and prior to January, 2020 would have violated the CEA. See Sections 2.0 and "18.0 – Annual Appropriation – In the event funds are not budgeted or appropriated ... this Agreement shall impose no obligation on the Parish...". Payment was made timely.

**Finding: 3a.** Narrative reports and quarterly financial statements were not furnished by the Institute as per the terms of the CEA.

**Recommendation: 3a.** The Institute should abide by the terms of the Cooperative Endeavor Agreements and submit narrative and quarterly financial reports to the Internal Auditor until such time that the contract language is changed. Current CEA 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>. (Click path: 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.

**Response:** Adherence to all terms of the agreement is paramount to the success of any contracted program or services. Reports regarding services provided are critical to ensuring that the Parish receives the full benefit of public money spent, and is essential to contract monitoring, therefore this element will also be evaluated as part of our review connected with the findings of your earlier report. 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.

**Finding: 3b.** The CEA's were not properly monitored by the Parish.

**Recommendation 3b.** A contract monitor should be designated and held responsible for monitoring contract deliverables. Payments to the Institute are included in the Department of Parks & Recreation budget. As such, Internal Audit suggests that someone within that department is designated at the contract monitor unless it is determined that a person with a specific skill set is more appropriate.

**Response:** In response to Internal Audit Report #2020-002, the Administration agreed that monitoring is a key function of prudent contract administration and has been working with the Department of Research and Budget to confect a draft set of policies and procedures for agreement monitoring including identifying or establishing positions prospectively, as agreement monitors.

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

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WWW.JEFFPARISH.NET



## ATTACHMENT #4

### RESPONSE FROM AUDUBON NATURE INSTITUTE



Audubon Nature Institute  
*Celebrating the Wonders of Nature*

6500 Magazine Street • New Orleans, LA 70118  
AudubonNatureInstitute.org

July 29, 2020

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

RE: Internal Audit Report #2020-003,  
Audubon Nature Institute Contracts #55-16873  
& #55-18020

Dear Ms. Hazelbaker:

Thank you for the opportunity to respond to this Internal Audit Report. We have reviewed the draft and agree that the contract language should be clarified and further defined to reflect the intent of the parties. We also agree that certain deliverables were unfortunately unachievable by the parties and should be reviewed and modified.

We look forward to revisiting this longstanding contract to ensure it establishes updated and appropriate deliverables and has the greatest impact for Jefferson Parish and Audubon Nature Institute. In addition, we appreciate the opportunity to work with a contract monitor and will appoint an Audubon primary contact to ensure deliverables and reporting requirements are met.

After we learned about the new online reporting system in February 2020, we began submitting quarterly narrative reports electronically in May. We will continue to implement this new process for the duration of the contract.

Audubon Nature Institute appreciates Jefferson Parish's ongoing support and looks forward to strengthening this longstanding partnership to benefit our local community.

Sincerely,

L. Ronald Forman  
President & CEO

LRF/td

*Celebrating the Wonders of Nature*

Audubon Apartments  
of the Americas

Audubon Park

Audubon Zoo

Emergency  
Glass Screen Theater

Audubon Louisiana  
Nursery Center

Audubon Specialty Gardens  
and Interpretation

Fireport-McJannet Audubon  
Species Survival Center

Waldenberg  
Riverfront Park

Wilderness  
Park