



St. Bernard Parish Council

8201 West Judge Perez Drive Chalmette, Louisiana, 70043
(504) 278-4228 Fax (504) 278-4209
www.sbpj.net

#11

EXTRACT OF THE OFFICIAL PROCEEDINGS OF THE COUNCIL OF THE PARISH OF ST. BERNARD, STATE OF LOUISIANA, TAKEN AT A REGULAR MEETING HELD IN THE COUNCIL CHAMBERS OF THE ST. BERNARD PARISH GOVERNMENT COMPLEX, 8201 WEST JUDGE PEREZ DRIVE, CHALMETTE, LOUISIANA ON TUESDAY, APRIL 16, 2019 AT THREE O'CLOCK P.M.

On motion of Mr. Gorbaty, seconded by Mr. Luna, it was moved to adopt the following resolution:

RESOLUTION SBPC #1931-04-19

A RESOLUTION ADOPTING THE LOUISIANA LEGISLATIVE AUDITOR'S QUESTIONNAIRE.

NOW THEREFORE, BE IT RESOLVED, that the St. Bernard Parish Council, the Governing Authority, does hereby approve the Louisiana Legislative Auditor's Questionnaire, "Exhibit "A" as attached.

The above and foregoing having been submitted to a vote, the vote thereupon resulted as follows:

YEAS: Gorbaty, Luna, Montelongo, Callais

NAYS: None

ABSENT: McCloskey, Alcon

The Council Chair, Mr. Lewis, cast his vote as **YEA**.

And the motion was declared **adopted** on the 16th day of April, 2019.

Kerri Callais
Councilmember
at Large

Richard "Richie" Lewis
Councilmember
at Large

Gillis McCloskey
Councilmember
District A

Nathan Gorbaty
Councilmember
District B

Howard Luna
Councilmember
District C

Wanda Alcon
Councilmember
District D

Manuel "Monty" Montelongo III
Councilmember
District E

Roxanne Adams
Clerk of Council



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Extract #11 continued
April 16, 2019

Kerri Callais
*Councilmember
at Large*

Richard "Richie" Lewis
*Councilmember
at Large*

Gillis McCloskey
*Councilmember
District A*

Nathan Gorbaty
*Councilmember
District B*

Howard Luna
*Councilmember
District C*

Wanda Alcon
*Councilmember
District D*

**Manuel "Monty"
Montelongo III**
*Councilmember
District E*

Roxanne Adams
Clerk of Council

CERTIFICATE

I HEREBY CERTIFY that the above and foregoing is a true and correct copy of a motion adopted at a Regular Meeting of the Council of the Parish of St. Bernard, held at Chalmette, Louisiana, on Tuesday, April 16, 2019.

Witness my hand and the seal
of the Parish of St. Bernard on
this 16th day of April, 2019.


ROXANNE ADAMS
CLERK OF COUNCIL

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Governments)

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana state and local government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution.

The completed questionnaire and a copy of the adoption instrument, if appropriate, must be given to the auditor at the beginning of the audit. The auditor will, during the course of his/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his/her examination. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor

Enclosure

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)

_____ (Date Transmitted)

Carr, Riggs & Ingram, LLC

111 Veterans Blvd, Suite 350

Metairie, LA 70005

In connection with your audit of our financial statements as of December 31, 2018 and for the year ended December 31, 2018 for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of April 16, 2019.

PART I. AGENCY PROFILE

1. Name and address of the organization.

St. Bernard Parish Government
8201 West Judge Perez Drive
Chalmette, Louisiana 70043

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

46,202

3. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

Richard "Richie" Lewis – Council Chair
Councilmember at Large West
3408 Palmisano Blvd.
Chalmette, LA 70043
(504) 234-8002
rlewis@sbspq.net

Kerri Callais
Councilmember at Large East
3316 Bayou Road
St. Bernard, LA 70085
(504)416-9853
kcallais@sbspq.net

Gillis McCloskey
Councilmember District A
636 Norton Ave
Arabi, LA 70032
(504) 270-6285
gmccloskey@sbspq.net

Nathan Gorbaty
Councilmember District B
2500 Jackson Blvd.
Chalmette, LA 70043
(504) 583-6886
ngorbaty@sbpg.net

Howard Luna
Councilmember District C
3200 Karen Dr,
Chalmette, LA 70043
(504) 908-8880
hluna@sbpg.net

Wanda Alcon
Councilmember District D
4521 E. St. Bernard Hwy.
Meraux, LA 70075
(504) 279-5482
walcon@sbpg.net

Manuel "Monty" Montelongo
Councilmember District E
2104 Sylvia Blvd.
St. Bernard, LA 70085
(504) 583-1389
mmontelongo@sbpg.net

Guy McInnis
Parish President
8201 W. Judge Perez Dr.
Chalmette, LA 70043
(504) 278-4200
gmcinnis@sbpg.net

Ronnie Alonzo
Chief Administrative Officer
8201 W. Judge Perez Dr.
Chalmette, LA 70043
(504) 278-4200
ralonzo@sbpg.net

Blair Ellinwood
Finance Director
8201 W. Judge Perez Dr.
Chalmette, LA 70043
(504) 278-4200
bellinwood@sbpg.net

Perry Nicosia
Legal Counsel - District Attorney
1101 West St. Bernard Hwy
Chalmette, LA 70043
504 271-1658
pnicosia@stbda.org

William McGoey
Legal Counsel - Assistant District Attorney
2010 Pakenham Drive
Chalmette, LA 70043
504 475-7070
wmcgoey@stbda.org

4. Period of time covered by this questionnaire.

January 1, 2018 – December 31, 2018

5. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.

Article VI, Section 5, of the Louisiana Constitution

6. Briefly describe the public services provided.

Public Safety, Highways and Streets, Sanitation, Utilities, Culture and Recreation, Planning and Zoning, General Administrative Services, Fire Protection

7. Expiration date of current elected/appointed officials' terms.

January 14, 2020

LEGAL COMPLIANCE

PART II. PUBLIC BID LAW

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$154,450 have been publicly bid.

B) All material and supply purchases exceeding \$30,000 have been publicly bid.

Yes [☒] No [☐]

PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes [☒] No [☐]

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [☒] No [☐]

PART IV. LAWS AFFECTING BUDGETING

11. We have complied with the budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable:

A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 39:1305).
2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the general fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (R.S. 39:1305).
3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (R.S. 39:1306).
4. To the extent that proposed expenditures were greater than \$500,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (R.S. 39:1307).
5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308.
6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309).
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (R.S. 39:1309).
8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (R.S. 39:1311).
9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes ☒ No ☐

B. State Budget Requirements

1. The state agency has complied with the budgetary requirements of R.S. 39:33.

Yes ☐ No ☐

C. Licensing Boards

1. The licensing board has complied with the budgetary requirements of R.S. 39:1331-1342.

Yes ☐ No ☐

PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463.

Yes ☒ No ☐

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

14. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes ☒ No ☐

16. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes ☒ No ☐

17. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes ☒ No ☐

PART VI. MEETINGS

19. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes ☒ No ☐

PART VII. ASSET MANAGEMENT LAWS

20. We have maintained records of our fixed assets and movable property records, as required by R.S. 24:515 and/or 39:321-332, as applicable.

Yes ☒ No ☐

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

21. We have complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable.

Yes ☒ No ☐

PART IX. DEBT RESTRICTION LAWS

22. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐

23. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes ☒ No ☐

24. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes ☒ No ☐

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

25. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes ☒ No ☐

26. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐

27. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes [☒] No [☐]

PART XI. ISSUERS OF MUNICIPAL SECURITIES

28. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes [☒] No [☐]

PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

29. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, R.S. 48:755(A).
- B. Development of a capital improvement program on a selective basis, R.S. 48:755.
- C. Centralized purchasing of equipment and supplies, R.S. 48:755.
- D. Centralized accounting, R.S. 48:755.
- E. A construction program based on engineering plans and inspections, R.S. 48:755.
- F. Selective maintenance program, R.S. 48:755.
- G. Annual certification of compliance to the auditor, R.S. 48:758.

Yes [☒] No [☐]

School Boards

30. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.

Yes [☐] No [☐]

31. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes [☐] No [☐]

32. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Education Levels of Public School Staff
- Schedule 3, Number and Type of Public Schools
- Schedule 4, Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Schedule 5, Public School Staff Data: Average Salaries
- Schedule 6, Class Size Characteristics
- Schedule 7, Louisiana Educational Assessment Program (LEAP)
- Schedule 8, Graduation Exit Examination (GEE) (Note: this schedule is no longer applicable.)
- Schedule 9, iLEAP Tests

Yes [☐] No [☐]

Tax Collectors

33. We have complied with the general statutory requirements of R.S. 47.

Yes [☐] No [☐]

Sheriffs

34. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.

Yes [☐] No [☐]

35. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.

Yes [☐] No [☐]

District Attorneys

36. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.

Yes [] No []

Assessors

37. We have complied with the regulatory requirements found in R.S. Title 47.

Yes [] No []

38. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.

Yes [] No []

Clerks of Court

39. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.

Yes [] No []

Libraries

40. We have complied with the regulations of the Louisiana State Library.

Yes [] No []

Municipalities

41. Minutes are taken at all meetings of the governing authority (R.S. 42:20).

Yes [✓] No []

42. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).

Yes [✓] No []

43. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).

Yes [✓] No []

Airports

44. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.

Yes [] No []

45. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (R.S. 2:810).

Yes [] No []

46. All project funds have been expended on the project and for no other purpose (R.S. 2:810).

Yes [] No []

47. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).

Yes [] No []

Ports

48. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.

Yes [] No []

49. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (R.S. 34:3460).

Yes [] No []

50. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).

Yes [] No []

51. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized

accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (R.S. 34:3460).

Yes [] No []

52. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).

Yes [] No []

Sewerage Districts

53. We have complied with the statutory requirements of R.S. 33:3881-4159.10.

Yes [] No []

Waterworks Districts

54. We have complied with the statutory requirements of R.S. 33:3811-3837.

Yes [] No []

Utility Districts

55. We have complied with the statutory requirements of R.S. 33:4161-4546.21.

Yes [] No []

Drainage and Irrigation Districts

56. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts); R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or R.S. 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [] No []

Fire Protection Districts

57. We have complied with the statutory requirements of R.S. 40:1491-1509.

Yes [] No []

Other Special Districts

58. We have complied with those specific statutory requirements of state law applicable to our district.

Yes [] No []

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

Royanne Adams Clerk of Council 4-17-19 Date

B. L. S. L. Finance Director 4/18/19 Date

Ernest Allen Chief Admin Officer 4/18/19 Date

M. G. M. C. Parish President 4/18/19 Date