

JEFFERSON PARISH COUNCIL



COMPLIANCE AUDIT
ISSUED OCTOBER 6, 2010

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDIT ADVISORY COUNCIL

SENATOR EDWIN R. MURRAY, CHAIRMAN
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR NICHOLAS "NICK" GAUTREAUX
SENATOR WILLIE L. MOUNT
SENATOR BEN W. NEVERS, SR.
SENATOR JOHN R. SMITH
REPRESENTATIVE CAMERON HENRY
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY
REPRESENTATIVE ANTHONY V. LIGI, JR.
REPRESENTATIVE CEDRIC RICHMOND

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

DIRECTOR OF COMPLIANCE AUDIT
DAN DAIGLE, CPA, CIA, CFE

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Thirteen copies of this public document were produced at an approximate cost of \$82.42. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 2518 or Report ID No. 50090042 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

October 6, 2010

**MR. STEVE THERIOT, PARISH PRESIDENT,
AND MEMBERS OF JEFFERSON PARISH COUNCIL**
Gretna, Louisiana

We have audited certain transactions of the Jefferson Parish Government. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes to determine the propriety of certain financial transactions.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the Parish Government's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The accompanying report presents our findings and recommendations as well as management's response. This correspondence is intended primarily for the information and use of management of the Parish Government. This report is a public document. Copies of this report have been delivered to the District Attorney for the Twenty-Fourth Judicial District of Louisiana and others as required by law.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

DGP:DD:dl

JPGOV 2010

	Page
Executive Summary	3
Background and Methodology.....	5
Findings and Recommendations:	
Parish Attorney’s Office Employees	7
Employees’ Health Insurance	11
Cooperative Endeavor Agreements	13
E-Mail Messages.....	Attachment
Management’s Responses.....	Appendix A

Executive Summary

We examined one full-time and three part-time employees of the Parish Attorney's office and found the following:

- The former Parish Attorney and the former Parish President may have violated Louisiana law² regarding payroll.
- One employee received a \$45,704 increase in pay and may have violated the Parish's Code of Ordinances⁴ related to prohibited political activities.
- Three employees hired as paralegals did not have paralegal certificates or appropriate qualifications.
- Three part-time employees did not document their hours worked.
- The Parish may have violated Louisiana law⁵ regarding public records.

From 2005 to 2008, Fontenot and Associates, LLC may have violated Louisiana law⁶ by participating in the Parish's selection of Coventry Healthcare for employee health insurance and receiving commissions from Coventry Healthcare during the same period through its sale of Coventry Healthcare insurance.

The Parish entered into a cooperative endeavor agreement (CEA) with Alpha Phi Alpha National Fraternity (APA) and subsequently disbursed \$25,000 to the West Bank Chapter of Alpha Phi Alpha (APA-WB) to promote the growth, tourism, and investment opportunities of the Parish. However, APA-WB's records did not include receipts for all purchases and items such as alcohol were purchased.

This page is intentionally blank.

Background

The Parish of Jefferson's system of government was established by its Home Rule Charter, which became effective in 1958 with several other charter changes in 1996 and 2002. The Parish operates under a president-council form of government with seven council members and the Parish President who are each elected for four-year concurrent terms.

The procedures performed during this examination consisted of:

- (1) interviewing employees and officials of the Parish;
- (2) interviewing other persons as appropriate;
- (3) examining selected documents and records of the Parish;
- (4) performing observations; and
- (5) reviewing applicable state laws and regulations.

This page is intentionally blank.

FINDINGS

Parish Attorney's Office Employees

According to the Parish Charter,¹ the Parish Attorney's office can hire at-will employees without adhering to the Parish's personnel requirements. We examined one full-time and three part-time employees of the Parish Attorney's office and found the following:

- Former Parish Attorney Tom Wilkinson and former Parish President Aaron Broussard may have violated Louisiana law² related to payroll.
- Ms. Karen Broussard³ received a \$45,704 increase in pay and may have violated the Parish's Code of Ordinances⁴ related to prohibited political activities.
- Three employees, Ms. Broussard; Mr. Antoine Thomassie; and Mr. Kenneth Trahan, were hired as paralegals but did not have a paralegal certificate or appropriate qualifications.
- Three part-time employees, Mr. Steve Mortillaro; Mr. Thomassie; and Mr. Trahan, did not document their hours worked.
- The Parish may have violated Louisiana law⁵ regarding public records.

Steve Mortillaro

According to Human Resource records, Mr. Mortillaro was hired on March 29, 2008, as a part-time Assistant Parish Attorney by Mr. Wilkinson. His payroll form, which Mr. Wilkinson signed as the Appointing Authority, indicated he was to be paid an hourly rate for 20 hours per week. According to Mr. Mortillaro, Mr. Broussard offered him a job as a part-time traffic camera hearing officer. Mr. Mortillaro further stated that he went to the Parish Attorney's office to fill out his paperwork and was told to work from his home

¹ **Jefferson Parish Charter Article 4.03** states that "It shall be the policy of the parish to employ those persons best qualified to perform the functions of the parish and to foster effective career service in parish employment. All appointments and promotions in the service of the parish and of each of its departments, offices, agencies, and special districts shall be made on the basis of merit and fitness, which shall be determined, insofar as practicable, by competitive test except that the following shall not be subject to the provisions of Section 4.03 regarding appointment, promotion, and dismissal...The Parish Attorney and his legal assistants."

² **Louisiana Revised Statute (R.S.) 14§138** states that "Payroll fraud is committed when any public officer or public employee shall carry, cause to be carried, or permit to be carried, directly or indirectly, upon the employment list or payroll of his office, the name of any person as employee, or shall pay any employee, with knowledge that such employee is receiving payment or compensation for services not actually rendered by said employee or for services grossly inadequate for such payment or compensation."

³ On November 9, 2004, Human Resource records indicate Ms. Karen Parker changed her name to Ms. Karen P. Broussard. Mr. Bruce Lizana, Ms. Parker's attorney, stated in a letter dated September 8, 2010, that Ms. Parker has changed her name back to Ms. Karen Parker. Jefferson Parish records indicate Ms. Parker used different names during her employment; therefore, for continuity in the report, she is referred to as Ms. Broussard.

⁴ **Jefferson Parish Code of Ordinances Section 23-2** states that "Any person employed in the service of the parish is hereby prohibited from engaging in any activity of a political nature...None of the prohibitions in this section shall apply to the parish president or his administrative assistants, members of the council or their administrative assistants, other elected officials, members of advisory boards or other unpaid bodies who are not parish employees, or to organizations who are engaged by the parish on a contractual basis rather than employees; provided, however, that no such person shall knowingly participate in the violation of any of the provisions of this section by any employee of the parish to whom these prohibitions apply."

⁵ **R.S. 44§36** states that "All persons and public bodies having custody or control of any public record...shall exercise diligence and care in preserving the public record for the period or periods of time specified for such public record in formal records retention schedules...However, in all instances in which a formal retention schedule has not been executed, such public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made."

and that he would be contacted when he was needed, although he cannot recall who told him this. He stated that he checked in with the Parish Attorney's secretary regularly but was never assigned work. He then contacted Mr. Broussard's office and was told by Mr. Broussard that the traffic camera lawsuit was tied up in court. We attempted to speak to Mr. Broussard; however, through his attorney, Mr. Broussard refused to speak to us. Mr. Wilkinson stated that he was told by Mr. Whitmer, then chief administrative officer, to hire Mr. Mortillaro at the direction of Mr. Broussard as a part-time parish attorney. Mr. Wilkinson stated that Mr. Broussard decided Mr. Mortillaro would be a hearing officer for traffic camera tickets and Mr. Broussard should have provided assignments to him. He further stated there was no reason for Mr. Mortillaro to work for him. Mr. Mortillaro was paid a total of \$23,213 during his employment until his position was eliminated on March 3, 2010.

Mr. Mortillaro stated that he made notations on phone calls and did legal research, however; Mr. Mortillaro refused to provide these records. He stated that he made himself available at all times, but he did not document any of his time worked. Because Mr. Mortillaro could not provide any documentation of his work for the Parish, he may have been paid for work he did not perform. In addition, because Mr. Wilkinson authorized Mr. Mortillaro's payroll forms and neither Mr. Wilkinson nor Mr. Broussard assigned him any duties or a supervisor, Mr. Wilkinson and Mr. Broussard may have violated Louisiana law² by permitting Mr. Mortillaro to be carried on the Parish Attorney's payroll.

Karen Parker Broussard

According to Ms. Broussard, she was hired as an administrative assistant for the Council in 1992. She continued in that position until she resigned on July 31, 2003. From August to October 2003, campaign finance records indicate that Ms. Broussard was employed by Mr. Aaron Broussard's campaign for parish president. On October 28, 2003, Mr. Tom Wilkinson signed documents that rescinded her resignation and hired her as of August 1, 2003, as a paralegal supervisor although she did not have a paralegal certificate. According to Mr. Wilkinson, in late 2003 he was called into a meeting with then Parish President Tim Coulon, then President-elect Aaron Broussard, and Mr. Whitmer. During the meeting, Mr. Wilkinson was told that he had to hire Ms. Broussard in his office as a paralegal supervisor. Ms. Broussard stated her duties while working in the legal department were answering phones, researching, and filing. Several months after she began working in the legal department, Mr. Wilkinson stated he requested Mr. Whitmer to move Ms. Broussard out of the legal department. According to Human Resource records, Ms. Broussard's work location changed on March 8, 2004, to the East Bank Regional Library where she stated she worked in the Security Department and was responsible for issuing access badges to employees. Mr. Wilkinson further stated Ms. Broussard did not perform paralegal duties after she moved to the Security Department.

In addition, Mr. Wilkinson also signed documents on November 13, 2003, to place Ms. Broussard on leave without pay for personal reasons from August 1 to October 31, 2003, which effectively eliminated her break in service and qualified her for additional longevity pay. Parish payroll policy allows employees to receive a 5% increase to their maximum pay amount for every three years of continuous service to the Parish. However, these increases do not start until an employee has seven years of service to the Parish. Since Mr. Wilkinson signed Human Resource records rescinding Ms. Broussard’s resignation, he eliminated her break in service to the Parish and allowed Ms. Broussard’s previous years of service to count toward increasing her maximum pay. The increase to her maximum pay allowed for her to receive a higher salary than if the October 28, 2003 date was used as her start date, resulting in an increased payment of \$45,704. Ms. Broussard’s annual salary rate comparison is illustrated below.

Date	Actual Annual Salary	Annual Salary Maximum with Break in Service
10/28/03	\$48,000	\$50,756
12/13/03*	\$51,789	\$50,756
8/7/04	\$54,378	\$50,756
8/6/05	\$54,378	\$50,756
8/5/06	\$54,378	\$50,756
8/4/07	\$61,664	\$50,756
8/2/08	\$64,747	\$50,756
8/1/09	\$64,779	\$50,756

*8% Discretionary Pay Raise

The Parish Code of Ordinances⁴ prohibits employees from engaging in any activity of a political nature. Since Ms. Broussard’s hire date was retroactively changed to reflect a hire date of August 1, 2003, Ms. Broussard was considered to be an employee of the Parish Attorney’s office as of that date. From August 13 to October 31, 2003, Ms. Broussard was paid as an employee of Mr. Broussard’s campaign for parish president. Therefore, by the Parish allowing Ms. Broussard to rescind her resignation, Ms. Broussard may have violated the Parish Code of Ordinances⁴ by being employed by the Parish Attorney’s office and participating in Mr. Broussard’s campaign.

Finally, on March 8, 2004, Ms. Broussard was relocated to the East Bank Regional Library where she issued access badges to Parish employees. Although Ms. Broussard stated she was issuing employee access badges, she was still paid as a paralegal supervisor from the Parish Attorney’s budget. According to Ms. Broussard, an equivalent position title to her job duties would be ID/Security System Coordinator which has a maximum salary of \$42,963.

Antoine Thomassie

On January 26, 2009, Mr. Thomassie was hired by the Parish Attorney's office as a part-time paralegal, although he did not have a paralegal certificate and did not perform paralegal duties. Mr. Thomassie was immediately assigned to the Code Enforcement Department. According to Ms. Debbie Villio, former director of code enforcement, she was called into a meeting with Mr. Wilkinson and Mr. Whitmer. During that meeting, she was informed that Mr. Thomassie would be working as a part-time inspector assigned to the Code Enforcement Department. She assigned Mr. Thomassie to report to Mr. Bill Howard and to patrol the West Bank looking for signs on public rights-of-way and remove them. Mr. Thomassie was also loaned to the Street Lighting Department for a few hours per week. Ms. Villio stated that she did not continue to monitor Mr. Thomassie and assumed that Mr. Howard would supervise him. Because she did not hear any complaints about Mr. Thomassie, she assumed that he was doing his job. Mr. Thomassie was paid a total of \$18,914 until his position was eliminated on February 5, 2010.

According to Mr. Howard, he was Mr. Thomassie's supervisor "on paper"; however, he did not direct or supervise any of Mr. Thomassie's work. Mr. Thomassie reported directly to Ms. Villio. Mr. Howard stated that each day he or his secretary would call Ms. Villio's office to see if Mr. Thomassie worked his hours for the day. He would then fill out a daily time sheet for Mr. Thomassie and turn in the time sheet to the Code Enforcement office.

We requested the time sheets prepared by Mr. Howard from the Code Enforcement office as documentation of the hours worked by Mr. Thomassie. The Code Enforcement Department could not provide the time sheets and stated that Mr. Howard did not turn in time sheets for Mr. Thomassie. If the time sheets were submitted by Mr. Howard, the Parish may have violated Louisiana law⁵ by not retaining the time sheets for at least three years. We also requested documentation of Mr. Thomassie's work for the Street Lighting Department. They were able to provide documentation detailing that Mr. Thomassie worked 10 days inspecting street lights. However, the documentation does not detail the number of hours worked.

Kenneth Trahan

According to Mr. Trahan, he was hired in the Recreation Department in 2006 and in 2007 he continued employment on a part-time basis in the Public Information office. On January 19, 2008, Mr. Trahan was transferred to the Parish Attorney's office as a paralegal, although he did not have a paralegal certificate and did not perform paralegal duties. Mr. Trahan continued to work in the Public Information office even after his position was transferred to the Parish Attorney's office. Mr. Trahan was paid a total of \$36,391 until he resigned on January 21, 2010.

Mr. Trahan claimed that he worked from home on an as needed basis throughout his employment with the Parish. His assigned tasks from the Public Information office included voiceovers, writing for various publications, organizing events, and redesigning departmental brochures. Although he was paid for 20 hours of work per week, neither Mr. Trahan nor his supervisor, Ms. Patricia Bourne, could provide documentation of his hours.

We recommend that the Parish:

- (1) ensure that all paralegals are qualified for their positions;
- (2) establish a policy that disallows hire dates to be backdated to avoid breaks in service;
- (3) retain all public records for the proper amount of time in accordance with Louisiana law;
- (4) document all hours of part-time employees and ensure proper supervision and job performance; and
- (5) seek legal advice to determine if salary payments to these legal department employees should be recovered by the Parish.

Employees' Health Insurance

Fontenot and Associates, LLC was contracted by the Parish to research, evaluate, and make recommendations for employee health coverage. From 2005 to 2008, Fontenot and Associates may have violated Louisiana law⁶ by participating in the Parish's renewals of Coventry Healthcare for employee health insurance while receiving commissions from Coventry Healthcare during the same period for other clients of Fontenot and Associates who purchased Coventry insurance products through Fontenot and Associates.

According to Jefferson Parish resolution 101751, Mr. Fontenot (through Rebowe and Fontenot) was the Parish's benefits consultant and met with the Insurance Advisory Committee on July 29, 2004, to provide evaluations of proposals that resulted in the recommendation and selection of the Coventry Healthcare proposal. The audio recording from the Insurance Advisory Committee of July 29, 2004, indicates the following rate proposals were received in response to the request for proposal (RFP).

⁶ R.S. 42§1111 C(2)(d) states, in part, that "No public servant and no legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent, shall receive any thing of economic value for or in consideration of services rendered, or to be rendered, to or for any person during his public service unless such services are:...neither performed for not compensated by any person from whom such public servant would be prohibited by R.S. 42:1115(A)(1) or (B) from receiving a gift."

Rate Proposals Submitted to Jefferson Parish in Response to 2004 RFP		
Vendor	Original Rate Proposal Increase	Revisited Rate Proposal Increase*
Coventry	21.4%	15.5%
Humana	17%	15.58%
United Healthcare	15.83%	15.83%

*Each vendor was provided an opportunity to revise its rates after receipt of the original rate proposal.

Beginning in 2005, Mr. Fontenot continued his benefit consultant role with the Parish through Fontenot and Associates, LLC. The contract with Jefferson Parish required Fontenot and Associates, LLC to research, evaluate, and make recommendations for the Parish’s health plan, long-term care plan, and other various employee insurance programs. From July 1, 2005, to June 30, 2008, the Parish paid Fontenot and Associates \$77,400 for its participation in the employee insurance renewal process, resulting in the renewal of Coventry Healthcare. Coventry Healthcare has provided Jefferson Parish’s employee insurance through 2008.

From September 2004 to June 2008, three private businesses and four public entities including the Jefferson Parish Clerk of Court, City of Harahan, Jefferson Parish Sheriff, and Orleans Parish School Board purchased Coventry Insurance through Fontenot and Associates who received \$235,779 in commissions from Coventry Healthcare. The Louisiana Ethics Board⁷ has opined that an insurance consultant who provides consulting services, which include participating in the RFP process, would be considered a public servant for the purposes of fulfilling the contractual obligations. Louisiana law⁶ prohibits a public servant from receiving anything of economic value for or in consideration of services rendered to or for any person that has or is seeking a contractual, financial or other business relationship with his agency. In this case, Mr. Scott Fontenot of Fontenot and Associates may have violated Louisiana law⁶ by receiving commissions from Coventry during the time that he provided consulting services to Jefferson Parish Government that resulted in the renewal of Coventry as the employee health insurance vendor. Mr. Aubrey DeVillier, benefits administrator at Jefferson Parish Government, stated he was not aware that Mr. Fontenot was receiving commissions from Coventry Insurance while working as a consultant.

As discussed above, Fontenot and Associates received commissions from the Jefferson Parish Clerk of Court’s purchase of Coventry Insurance. During our audit of Jefferson Parish Government, we reviewed e-mail of Mr. Tim Whitmer, former chief administrative officer, and found e-mails dated November 25, December 11, and December 30, 2008, that imply Fontenot and Associates split commissions received from Coventry Insurance, relating to the Jefferson Parish Clerk of Court’s insurance policy, with the THT Group. The e-mail messages are included in this report as an attachment. According to Department of Insurance records, the THT Group is listed as the trade name of Lagniappe Industries, a company owned by Mr. Whitmer and his wife, Ms. Dawn Whitmer.

⁷ Louisiana Ethics Board Docket No. 2008-863d provides that “Scott Fontenot d/b/a Fontenot and Associates is a public servant for the purposes of fulfilling its contractual obligations to St. John the Baptist Parish. Fontenot and Associates is prohibited from receiving commission, contingency fees and bonuses from an insurance company which is seeking a contractual relationship with St. John the Baptist Council that is related to its consulting contract with the Council.

Mr. Whitmer's Jefferson Parish Government computer also contained electronic spreadsheet files with the detail of revenue received for the THT Group in 2008 that included details of \$6,163 of distributions from the Jefferson Parish Clerk of Court policy commissions to Ms. Dawn Whitmer, his wife. Because Mr. Whitmer was the CAO and a member of the Insurance Advisory and Coordinating Committee of the Parish and THT Group received commissions through Fontenot and Associates from Coventry Insurance at a time where Jefferson Parish Government purchased Coventry Insurance and contracted with Fontenot and Associates, Mr. Whitmer may have violated Louisiana law.⁶ Through his attorney, Mr. Fontenot denied splitting commissions with the THT Group. We requested a response from Mr. Whitmer through his attorney, but Mr. Whitmer did not respond as of the date of this report.

We recommend that the Parish include contract terms to inform all vendors who may qualify as public servants that state law prohibits their receiving anything of economic value from certain sources.

Cooperative Endeavor Agreements

The Parish entered into a cooperative endeavor agreement (CEA) with Alpha Phi Alpha National Fraternity (APA) and subsequently disbursed \$25,000 to the West Bank Chapter of Alpha Phi Alpha (APA-WB) to promote the growth, tourism, and investment opportunities of the Parish. APA-WB's records did not include receipts for all purchases; however, items such as alcohol were purchased. Since the APA-WB did not keep detailed documentation for all expenditures as required by the CEA, we could not determine the necessity or reasonableness of the services or if the services benefited the Parish. Purchases with no valid business purpose, that are not necessary to the operations of the Parish, or that are made at an unreasonable price may be a violation of the Louisiana Constitution,⁸ which prohibits the donation of public funds. The attorney general provides guidance with regard to the Louisiana Constitution⁸ in Opinion 09-0018, which states that "the public entity must have the legal authority to make the expenditure" and outlines a three-prong test for the expenditure of public funds as follows:

1. There must be a public purpose that comports with the governmental purpose of the public entity.
2. When taken as a whole, the expenditure does not appear to be gratuitous.
3. There must be evidence demonstrating that the public entity has a reasonable expectation of receiving a benefit or value at least equivalent to the amount expended or transferred.

Mr. Paul Johnson, treasurer for APA-WB, stated that the funds were used for events held during the National APA Convention in New Orleans. Specifically, the funds were used to hold multiple parties in hotel rooms after hours and to host a golf tournament. Mr. Johnson provided documentation, including a breakdown of charges for the events. The documentation showed a balance of \$815 of the funds from the Parish being unspent.

⁸ **Article 7, Section 14 of the Louisiana Constitution** provides, in part, that except as otherwise provided by this constitution, the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

APA-WB used \$18,429 of the funds to host parties in two hotels in Orleans Parish during the convention. They made the following purchases:

Category	Vendor	Amount
Registration	APA	\$5,000
Supplies	Winn Dixie	55
	Romano's	1,257
Catering	N. O. Connection	2,114
Hotels	Hilton	2,551
	Westin	2,502
Vendor	Phoenix Global	4,950
Total		\$18,429

APA-WB rented three suites totaling \$5,053 at the Hilton and Westin hotels to host the parties. Mr. Johnson stated that three separate rooms were necessary because fraternity business had to be kept separate from non-fraternity members. One room hosted parties for dignitaries and non-fraternity members and the other two rooms hosted the fraternity alumni and the fraternity college members, respectively. Mr. Johnson stated that during these parties, members of the APA-WB Chapter promoted Jefferson Parish as a possible site to host future APA conventions. Mr. Johnson could not provide documentation to demonstrate if the Parish received a benefit at least equivalent to the amount of funds expended.

The receipt provided from Romano's detailed that APA-WB used \$1,257 to purchase alcohol. Mr. Johnson explained that parties were supplied with alcohol which was necessary because people would not attend these parties if alcohol was not served. The attorney general⁹ has opined that public funds are not to be used for the purchase of alcohol.

Mr. Johnson stated that the \$5,000 registration fee was for the members of the APA-WB Chapter to attend all meetings and functions at the convention. However, the APA Convention brochure requires individual members to pay registration fees for attendance to the convention. Mr. Johnson explained that this fee is only paid by the host chapter for the event and that it is "like a donation" to the National APA. We also discussed the registration fee with Councilman Byron Lee. Mr. Lee stated that this fee was paid to APA as a contribution to help offset the costs of the convention. The Louisiana Constitution⁸ prohibits the donation of public funds.

Mr. Johnson, also the owner of Phoenix Global Engineering and Construction, Inc. (Phoenix Global), provided a proposal stating that Phoenix Global would set up, order menus, obtain supplies, restock, provide hosts/hostesses, and close out the parties in exchange for \$4,950. The proposal did not specify the number of employees or the hours worked. Mr. Johnson could not provide an invoice or receipt from Phoenix Global but stated that he would provide additional documentation such as time sheets or W-2 forms which would show

⁹ AG Opinion 99-358 provides, in part, "it is the opinion of this office that the Commission can use its funds to host a luncheon for the dignitaries enumerated above under the following conditions: . . . public funds are not used for the purchase of alcohol."

that Phoenix Global provided the proposed services. In addition, the proposal stated that Phoenix Global would organize, set up, provide lunch servers, service drink carts, and close out the golf tournament for \$1,500 (see below). Phoenix Global was subsequently paid \$6,450 for the work during the parties and golf tournament. As of the date of this report, Mr. Johnson has not provided the additional documentation to verify that the services were performed. Therefore, we cannot determine if the services were provided and if the Parish received a benefit at least equivalent to the amount of funds expended.

In addition, if the CEA provides a grantee relationship to APA-WB, then Mr. Johnson may, for the purposes of the CEA, be considered a public servant. If Mr. Johnson qualified as a public servant, he may have violated Louisiana law,¹⁰ as the owner of Phoenix Global, by using public funds to contract with Phoenix Global.

The funds were also used to host a golf tournament at Stonebridge Country Club. The expenditures were as follows:

Category	Vendor	Amount
Supplies	Winn Dixie	\$29
Catering	N. O. Connection	440
Vendors	Stonebridge Country Club	3,787
	Phoenix Global	1,500
Total		\$5,756

Mr. Johnson explained that the tournament was the best way to interact with businessmen who could help to bring back conventions to the Parish. Mr. Johnson stated that the overall goal of the CEA was to bring the APA National Convention to Jefferson Parish. Currently, the RFPs for convention sites for 2012 and 2013 conventions are posted on the APA Web site. Mr. Johnson stated that he was aware of the RFPs, but that he has not submitted any of the paperwork for the conventions to be held in Jefferson Parish. We could not determine the public purpose of the golf tournament and if the Parish has received a benefit at least equivalent to the amount of funds expended.

We also examined the CEA to determine if the funds were spent in accordance with the terms of the CEA and that it was a designated public purpose. We noted several issues with the CEA and the Parish’s enforcement of its terms.

Insufficient Agreement Terms

The CEA states that APA would be paid \$25,000 in exchange for APA promoting the growth, tourism, and investment opportunities of the Parish. However, the agreement does not define the specific deliverables or actual services to be performed to achieve these goals. Because the services and deliverables are not listed, the Parish cannot ensure

¹⁰ **R.S. 14§140**, states that “Public contract fraud is committed when any public officer or public employee shall use his power or position as such officer or employee to secure any expenditure of public funds to himself, or to any partnership of which he is a member, or to any corporation of which he is an officer, stockholder, or director.”

that the funds will be used appropriately and that the Parish will receive a public benefit at least equivalent to the funds expended.

Liability Insurance

The CEA requires that APA carry comprehensive general liability insurance and workers compensation insurance. APA could not provide documentation that it acquired either of these insurance policies before receiving funds from the Parish. In an e-mail dated May 18, 2009, Mr. Jeremy Dwyer, assistant parish attorney, requested the insurance certificate from Mr. Johnson. In two additional e-mails to Mr. Casey Jumper, assistant to Councilman Lee, Mr. Dwyer requested the insurance certificate so that he could complete the agreement and route it for payment. In an e-mail dated June 23, 2009, Mr. Johnson stated that he was informed by Mr. Jumper that the insurance issues had been worked out. Mr. Dwyer could not provide the insurance certificate to the Louisiana Legislative Auditor or any explanation or documentation as to the resolution of the insurance issue. Mr. Johnson stated that he did not procure any insurance for the events. Finally, Councilman Lee agreed the insurance requirements must have been waived, but the Parish Attorney's office usually handles this issue and that this is not an unusual occurrence.

Annual Report

The CEA also required that contracts of less than \$100,000 must provide an annual narrative to the Parish internal auditor. Although a copy of the annual report was provided to the Louisiana Legislative Auditor, APA has not provided the report to the Parish. Since the agreement was dated July 1, 2009, a narrative should have been provided to the Parish by July 1, 2010.

We recommend that the Parish:

- (1) remit all payments on a reimbursement basis, once documentation of the expenditures has been received and reviewed by the Parish or require a detailed budget before remitting payment to ensure compliance with applicable law;
- (2) list specific deliverables or services to be provided in the agreement including the relevant activities and anticipated outcomes;
- (3) require insurance certificates to be provided before issuing payment;
- (4) thoroughly document any exceptions to the insurance requirements;
- (5) ensure all required narratives are submitted for review;
- (6) collect all remaining balances from CEAs;
- (7) review all existing CEAs to ensure compliance with applicable laws and agreement terms; and
- (8) seek legal advice to determine if Jefferson Parish should pursue reimbursement from the APA.

E-Mail Messages

From: TAWhitmer [TAWhitmer@jeffparish.net]
Sent: Tuesday, November 25, 2008 6:46 AM
To: TPcoulon@tpcoulon.hostpilot.com
Subject: Re: Coulon Consulting, LLC deposit

Ok

-----Original Message-----

From: Tim Coulon
To: Tim Whitmer
Sent: Nov 25, 2008 6:03 AM
Subject: Re: Coulon Consulting, LLC deposit

Got it, need to factor in Scott/Clerks check received early in the month, will have to look up amount!

From: TimWhitmer@aol.com
To: Tim Coulon
Sent: Tue Nov 25 04:00:52 2008
Subject: Coulon Consulting, LLC deposit

You should have a deposit from Coventry in the amount of \$2465.30. This is the bonus for the month.

Thanks

Timothy A Whitmer
Lagniappe Industries, LLC
Independent Insurance Agent
P.O. Box 764
Harvey, LA, 70059
504-388-2353 (O)
504-367-1169 (F)

One site has it all. Your email accounts, your social networks, and the things you love. Try the new AOL.com
<<http://pr.atwola.com/promoclk/100000075x1212962939x1200825291/aol?redir=http://www.aol.com/?optin=new-dp%26icid=aolcom40vanity%26ncid=emlcntaolcom00000001>> today!

From: Tim Coulon [TPCoulon@TPCoulon.hostpilot.com]
Sent: Thursday, December 11, 2008 7:23 AM
To: TAWhitmer
Subject: Fw: JP

Scott has already checked and his check has not cleared, will issue another next week.
See you shortly

From: Scott Fontenot
To: Tim Coulon
Sent: Thu Dec 11 04:50:09 2008
Subject: Re: JP

Mailed November last month. I am in Birmingham. Will check Friday.

Scott Fontenot
Rebowe & Fontenot, LLC
504-906-1399 Cell

----- Original Message -----

From: Tim Coulon <TPCoulon@TPCoulon.hostpilot.com>
To: Scott Fontenot
Sent: Thu Dec 11 05:53:14 2008
Subject: JP

Glad we finally got the resolution on your contract, anything up?

Have you mailed November Commission on Clerk?

Let's get together

Scott Fontenot

Rebowe & Company, CPAs (APC)
Tel: (504) 837-9116
Fax: (504) 837-0123
E-Mail: sfontenot@rebowe.com

IRS Circular 230 Disclosure: To ensure compliance with requirements imposed by the Internal Revenue Service, we inform you that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax related penalties or (ii)

From: TAWhitmer [TAWhitmer@jeffparish.net]
Sent: Tuesday, December 30, 2008 10:44 AM
To: TPCoulon@tpcoulon.hostpilot.com
Subject: Re: Clerks Check

Got it

----- Original Message -----
From: Tim Coulon <TPCoulon@TPCoulon.hostpilot.com>
To: TAWhitmer
Sent: Tue Dec 30 10:42:16 2008
Subject: Re: Clerks Check

Correct

----- Original Message -----
From: TAWhitmer <TAWhitmer@jeffparish.net>
To: Tim Coulon
Sent: Tue Dec 30 08:39:55 2008
Subject: Re: Clerks Check

Is 2815 the correct number?

----- Original Message -----
From: Tim Coulon <TPCoulon@TPCoulon.hostpilot.com>
To: TAWhitmer
Sent: Tue Dec 30 10:16:33 2008
Subject: FW: Clerks Check

Subject: FW: Clerks Check

TW, gave you the incorrect number initially and than followed up with correct number, do you have the correct number? Also will check with Barbara for a date and time to meet with Scott Fontenot

-----Original Message-----
From: Tim Coulon [mailto:TPCoulon@TPCoulon.hostpilot.com]
Sent: Tuesday, December 16, 2008 10:29 AM
To: timwhitmer@jeffparish.net; dawnwhitmer@aol.com
Cc: tpcoulon@cox.net
Subject: Clerks Check

Met with Scott and picked up our November check in the amount of 2815, which should be added to our December numbers. Expect that next check for December will arrive in January

Had a good visit with Philip and Scott and committed to meet as a group for lunch/coffee in January

Management's Responses



J E F F E R S O N P A R I S H
L O U I S I A N A
OFFICE OF PARISH PRESIDENT

Our Mission is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

STEVE J. THERIOT
PARISH PRESIDENT

September 27, 2010

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Jefferson Parish Compliance Audit Report
Draft dated August 26, 2010

Dear Mr. Purpera:

This is in response to your draft report dated September 22, 2010, which addresses three matters;

- 1) certain full-time and part-time employees of the Parish Attorney's Office;
- 2) employees health insurance; and
- 3) cooperative endeavor agreements.

In connection with the findings and recommendations, please be advised of the following:

1) Parish Attorney's Office Employees:

Steve Mortillaro

Steve Mortillaro was notified on March 3, 2010 that his employment was terminated. The Parish has eliminated this position. Attached as exhibit "1" is a copy of the Human Resources form terminating Mr. Mortillaro's employment. Also attached as exhibit "2" is a copy of an e-mail dated March 8, 2010, from Deputy Parish Attorney Louis Gruntz to Steve Wimberly, First Assistant of the Jefferson Parish District Attorney's Office, forwarding a March 3, 2010 letter wherein Mr. Mortillaro discusses his part-time employment.

Karen Parker-Broussard

Karen Parker-Broussard was notified on February 5, 2010 that her employment was terminated. At the same time the Parish eliminated this position. Attached as exhibit "3" is a copy of the Human Resources form terminating Ms. Parker-Broussard's employment. Also attached as exhibit "4" is a copy of an e-mail dated March 5, 2010, from Deputy Parish Attorney Louis Gruntz to Kevin Kelley, Manager, Compliance Division, Legislative Auditor's Office, notifying the Legislative Auditor's Office of the details of Karen Parker-Broussard's employment, including the possibility of public payroll fraud.

Antoine Thomassie

Antoine Thomassie was notified on February 5, 2010 that his employment was terminated. At the same time the Parish eliminated this position. Attached as exhibit "5" is a copy of the Human Resources form terminating Mr. Thomassie's employment.

Kenneth Trahan

Kenneth Trahan voluntarily resigned on January 21, 2010. Attached as exhibit "6" is a copy of his resignation letter along with a copy of the Human Resources form terminating the employment. At the same time the Parish eliminated this position.

Recommendations:

1) Ensure that all paralegals are qualified for their positions.

Since the information regarding the above referenced employees has come to light, the Jefferson Parish Administration has reviewed all departmental budgets to identify all paralegals and assistant parish attorneys whether paid out of the Parish Attorney's Office budget or any other departmental budget. All employees, full or part-time, associated with the Parish Attorney's Office have been identified. No additional employees have been identified as Parish Attorney's Office employees that are not receiving work assignments directly from the Parish Attorney's Office. The qualifications of personnel have been reviewed by the Administration and the Personnel Department and it has been determined that any paralegal not qualified by degree has obtained qualification by their work experience in the field.

2) Establish a policy that disallows hire dates to be backdated to avoid breaks in service.

The Jefferson Parish Administration has reviewed its records and determined the only backdating of hire dates occurred for a small number of unclassified positions over the past few years, all of which were authorized by a letter from the Parish President's Office. For classified positions, any backdating would need to be approved through the Personnel Board via an appeal. If approved by the Personnel Board, the backdating would be entered as a DP11 form through the Parish's AS400 system as opposed to only obtaining a letter. The Parish Administration is in the process of establishing a policy prohibiting hire dates for unclassified employees to be backdated to avoid breaks in service.

3) Retain all public records for the proper amount of time in accordance with Louisiana law.

As of July 14, 2009, the Parish implemented a policy to retain all public records until a plan, *i.e.* written authority, is approved by the Secretary of State, Division of Archives, State Archivist. More importantly, since January 27, 2010, the Parish has been acting under a preservation of records notice issued by U. S. Attorney Jim Letten. All parish employees have been asked to hold, preserve and protect all public records with the further requirement that records be kept safe from all modification, relocation or destruction. Attached is exhibit "7" documenting this information.

4) Document all hours of part-time employees and ensure proper supervision and job performance.

The Jefferson Parish Administration has reviewed all departmental budgets to identify all paralegals and assistant parish attorneys whether paid out of the Parish Attorney's Office budget or any other departmental budget. All employees, full or part-time, associated with the Parish Attorney's Office have been identified. As of March 8, 2010, all part-time assistant parish attorneys are required to submit a monthly accounting of their time spent working on Parish matters. Attached is exhibit "8" documenting this information. They are to submit monthly a written status report identifying, by time spent, each department, board or other Parish matter for which work is performed. It is the Administration's plan to phase out all part-time Assistant Parish Attorney positions that do not report daily to the Parish Attorney's Office by the end of September, 2010 and to have all Parish Attorney's Office employees report to a Parish office to perform duties. As stated previously, any part time paralegal or assistant parish attorney position not reporting directly to the Parish Attorney's Office has been eliminated.

5) Seek legal advice to determine if salary payments to these legal department employees should be recovered by the Parish.

Such legal remedies will be pursued by the Parish at the completion of the ongoing inquiries by the U. S. Attorney's Office and the District Attorney's Office.

2) Employees Health Insurance:

Regarding the contract between the Parish and Fontenot and Associates, LLC, please be advised that the Parish terminated this contract, effective March 1, 2010 as evidenced by the attached exhibit "9."

Your office has recommended that the Parish include contract terms to inform all vendors which may qualify as public servants that Louisiana law prohibits their receiving anything of economic value from certain sources. All parish contracts that are publicly bid already contain language advising vendors that they are to comply with all applicable Federal and State Laws, parish/municipal ordinances, resolutions, and the rules and regulations and that these laws and/or ordinances are deemed to be included in the contract. This information may be found in the Parish's general terms and conditions set forth in Resolution nos. 113646 and 113647. However, as an added safeguard, the following legal compliance paragraph is to be added to all contracts acquired under the Statements of Qualifications process for professional services (Sec. 2-926 *et seq.* of Jefferson Parish Code of Ordinances) and the Request for Proposals process for all services other than professional services (Sec. 2-895 of Jefferson Parish Code of Ordinances) : The Parish and the Contracting Party 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.

Jefferson Parish has complied with the requirements of LSA-R.S. 42:1161.

3) Cooperative Endeavor Agreements:

The Legislative Auditor's Office found that the Cooperative Endeavor Agreement with Alpha Phi Alpha contained insufficient terms because the agreement did not define the specific deliverables or actual services to be performed to achieve the stated goals of promoting the growth, tourism and investment opportunities of the Parish. Additionally, Alpha Phi Alpha's certificate of insurance was not received by the Parish as required by the terms of the Cooperative Endeavor Agreement. Finally Alpha Phi Alpha has not provided the annual narrative report to the Parish as required by the terms of the Cooperative Endeavor Agreement.

To ensure that all expenditures authorized by Cooperative Endeavor Agreements are valid, the Parish Administration is recommended and the Jefferson Parish Council adopted at the September 22, 2010 council meeting a standardized Cooperative Endeavor Agreement form. The Resolution, No. 115397, and Cooperative Endeavor Agreement format is attached as exhibit "10." The recommended format should address the concerns expressed by your office in the draft opinion.

Recommendations:

1) Remit all payments on a reimbursement basis, once documentation of the expenditure has been received and reviewed by the Parish to ensure compliance with applicable law.

The recommendation to remit all payments on a reimbursement basis is impractical for Jefferson Parish as most of the businesses, firms, persons, etc. that enter Cooperative Agreements with the Parish are unable to fund the projects and wait for reimbursement. However, on larger expenditures, by specifying the deliverables or actual services to be performed to achieve the stated goals the Parish may be able to distribute payments over the course of the Agreement.

2) List specific deliverables or services to be provided in the agreement including the relevant activities and anticipated outcomes.

The attached Standard Cooperative Endeavor Agreement format requires a detailed project description including the specific nature of services, the duties of the contracting party, indentifying actual services that are to be provided, the relevant activities, program goals and anticipated outcomes. Furthermore, it is to include a projected budget related to the services provided which will be a mandatory attachment to all Cooperative Endeavor Agreements. This will allow the Parish to ensure the purpose of the Cooperative Endeavor Agreement is in compliance with applicable law.

3) Require insurance certificates to be provided prior to issuing payment, and
4) Thoroughly document any exceptions to the insurance requirements.

The standard Cooperative Endeavor Agreement form requires insurance certificates from the contracting party to verify that the contracting party has worker's compensation insurance, commercial general liability insurance and comprehensive automobile insurance at the required amounts. If there is to be a waiver or reduction of

the established insurance requirements it will need to be authorized in the Council resolution ratifying the Cooperative Endeavor Agreement.

5) Ensure all required narratives are submitted for review.

Jefferson Parish eliminated the Internal Auditor's position in early 2006 and in lieu of the annual report being submitted to the Internal Auditor, the Accounting Department has been receiving the narratives from the various organizations receiving funds through Cooperative Endeavor Agreements. The standard procedure used by the Accounting Department has been that if a narrative is not filed for the previous year's funding, a check is not issued for any new funding until the previous narrative is received. A more proactive approach has been implemented and the Accounting Department is to calendar the end dates of Cooperative Endeavor Agreements to verify the timely submission of the narrative report. Additionally, the Accounting Department is to require the narrative report to include an itemization of the expenditures. As stated previously, on September 22, 2010, the Parish Council adopted a standardized Cooperative Endeavor Agreement form, Resolution No. 115397, so prospectively; the standardized Cooperative Endeavor Agreement form will require an itemized budget to be attached to the Agreement. Furthermore, the Parish Administration has reestablished the position of Internal Auditor and created a position for a Compliance Officer. Once the positions are filled the task of reviewing Cooperative Endeavor Agreements will be assumed by the Internal Auditor.

6) Collect all remaining balances from CEA's.

The Finance Department has established a procedure wherein the Accounting Department is to review the required narrative reports and will send out a letter requesting the return of any funds not spent, or not expended in accordance with the terms of the Cooperative Endeavor Agreement. If the funds are not received by the Parish within thirty (30) days then the information is to be forwarded to the Parish Attorney's Office for legal action. As stated previously, once the Internal Auditor and Compliance Officer positions are filled, this function will be handled by the Internal Auditor.

7) Review all existing CEA's to ensure compliance with applicable laws and agreement terms.

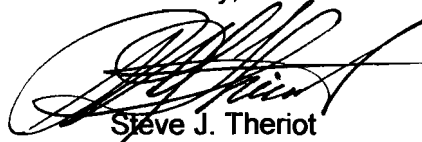
The Electronic Information Systems Department generated a report listing all open Cooperative Endeavor Agreements and the Parish Attorney's Office, contract section, is in the process of reviewing all open Agreements for compliance with State and Parish laws.

8) Seek legal advice to determine if Jefferson Parish should pursue reimbursement from Alpha Phi Alpha.

The task of reviewing the Cooperative Endeavor Agreement between the Parish and Alpha Phi Alpha has been assigned to an Assistant Parish Attorney for review and if necessary to take legal action for reimbursement.

At the request of Jefferson Parish, the Legislative Auditor's Office undertook the task of reviewing these matters and I would like to thank your staff for the hard work performed in accomplishing the necessary reviews. Additionally, the professionalism displayed by your staff is truly appreciated. If I can provide any further information, please do not hesitate to contact my office.

Sincerely,



Steve J. Theriot
Parish President

cc: Mr. John F. Young, Jr. Council Chairman
Mr. Jose Gonzalez, COO
Mr. Bert Smith, Deputy COO

DEPARTMENT OF HUMAN RESOURCES

ACTION AFFECTING AN EMPLOYEE

1. Employee Name and No. STEVIE J MORILLARO 947		2. Department and District No. Law - Health Unit 2300	
3. Class Title and Code No. ASSISTANT PARISH ATTORNEY I 303		4. Employee Status Appointed Officials/Part Time	
14. Dismissal: Reason <u>POSITION ELIMINATED</u> Date notice given to Employee: <u>3/03/2010</u>			

Attach copy of notice to employee giving reason(s) for action.

20. Payment For Accumulated Leave :

Annual: No

Sick: No (7 years Retirement Service Credit Needed, See Rule IX, Sec. 3)

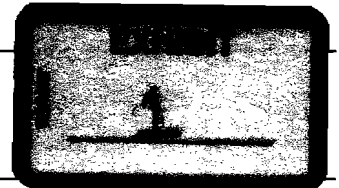
Compensatory Time: No

Approvals: D~~Appr~~vd 3/04/10 E~~Appr~~vd 3/05/10 H~~Appr~~vd 3/08/10

21. Date Action Becomes Effective

3/03/2010

X Peggy O. Barton 3/15/10
23. Signature of Appointing Authority 24. Date



PERSONNEL DEPARTMENT REVIEW/APPROVAL

Signature Mary P Arcement Date 3/17/10

PBarton

From: LGruntz
Sent: Friday, August 27, 2010 11:02 AM
To: PBarton
Subject: FW:
Attachments: MortillarroLetter.PDF

FYI

Louis G. Gruntz, Jr.

Deputy Parish Attorney
 1221 Elmwood Park Blvd.
 Suite 701
 Jefferson, LA 70123
 Tel. (504) 736-6300

Confidentiality/Privileged

NOTICE: this e-mail communication and all attachments transmitted with it may contain legally privileged & confidential and/or protected attorney work product intended solely for the use of the individual or entity named above and may be protected by the electronic communications privacy act, 18 U.S.C. §§ 2510, et seq. The receipt of this e-mail message and/or attachments by any persons or entities that are not intended readers does not constitute a waiver of any applicable legal privilege. If you are not the intended recipient of this e-mail, please do not read, copy or retransmit this e-mail, but delete or destroy it and all copies immediately. Any unauthorized dissemination, distribution or copying of this communication is strictly prohibited. If you received this e-mail in error, please notify the Jefferson Parish Attorney's Office by reply e-mail, facsimile, or telephone.

From: LGruntz
Sent: Monday, March 08, 2010 10:54 AM
To: 'swimberly@jpda.us'
Subject:

Mortillaro Letter

Louis G. Gruntz, Jr.

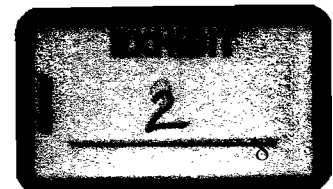
Deputy Parish Attorney
 1221 Elmwood Park Blvd.
 Suite 701
 Jefferson, LA 70123
 Tel. (504) 736-6300

Confidentiality/Privileged

The contents of this electronic message may constitute privileged communications between an attorney and his client, the Parish of Jefferson, that may be protected by the Electronic Communications Privacy Act, 18 U.S.C. §§ 2510, et seq., and may otherwise be protected as the work-product of counsel, which is intended for the exclusive benefit of the client and for which any applicable privilege is expressly retained. *If you or your employer are not the intended recipient of this message or an employee or agent responsible for delivering it to the intended recipient, or otherwise have received this message erroneously, you are specifically requested to immediately advise the Jefferson Parish Attorney's Office of its receipt, either via electronic message or by telephone, at the address and/or one of the numbers delineated above, you are additionally expressly instructed, without further delay, to delete from your computer and network, if applicable, the contents of this message, together with any attachments appended thereto, and to wholly refrain from duplicating, printing, storing, or otherwise disseminating to any individual the information contained therein and that any unauthorized dissemination or copying is strictly prohibited.*

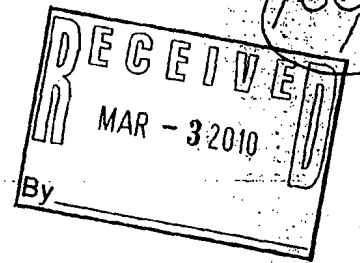
Consistent with 31 C.F.R. 10.35(b)(4) promulgated by the United States Department of the Treasury, the Parish Attorney's Office is required to include the following statement in this message: "Any advice contained herein or in any Attachment appended thereto, regarding federal tax matters, was not intended or written by the sender to be used, and it cannot be used, by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer or to market, promote, or recommend to another party any matter or transaction addressed herein."

8/29/2010





STEVE. J. MORTILLARO
ATTORNEY AT LAW



March 3, 2010

Mr. Steve Theriot, President
Parish of Jefferson
Yenni Bldg.
Harahan, LA

PERSONAL AND CONFIDENTIAL

Dear Mr. Theriot:

After serving the citizens of Jefferson as an elected official, for which I have great pride, I chose to retire and collect my social security pension due to severe mental and physical stress caused by the chaos from Katrina. After I left office, former President Aaron Broussard asked me to serve as a hearing officer regarding the trailers on private property. He felt that my experience in parish government and laws was an asset to the parish. Upon reporting for duty, Mr. Tom Wilkinson advised that there was a hold on the appointment and told me to wait until further notice.

After several months, Mr. Broussard contacted me relative to a position as a hearing officer for the red light cases. I communicated with Mr. Terry McCarthy, assistant, and followed the process very closely. Mr. McCarthy was moved to another position and I was directed to Mr. Jim Lawson. Mr. Lawson was not up to speed at the time on the red light issues and told me to stand by while the legal challenge played out in court.

As a part-time parish attorney, I asked for an office, phone number and identification for reporting purposes. I was told that this was not available for part-time attorneys. When I inquired about duties, I was told that I should make myself available from my private office for consultation, research and attendance at meetings when called upon to do so.

2111 Harvard Ave.
Metairie, LA 70001

504-453-0767
504-456-1701
MORTILLARO@AOL.COM

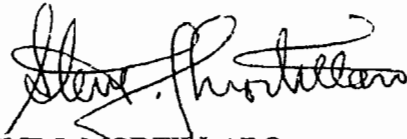
2.

I have spent much time researching and studying the parish laws relative to the red light cameras ordinance, preparing myself for the eventual call to become a hearing officer.

I sincerely want to continue to serve parish government and to carry out any tasks assigned. I am proud of our parish and hope that our relationship can be maintained.

I wish you well in your term and stand ready to assist you in any way possible.

With kindest regards, I remain,

A handwritten signature in black ink, appearing to read "Steve J. Mortillaro". The signature is written in a cursive style with a large, stylized initial "S".

STEVE J. MORTILLARO
ATTORNEY AT LAW

SJM/me

DEPARTMENT OF HUMAN RESOURCES

ACTION AFFECTING AN EMPLOYEE

1. Employee Name and No. KAREN P BROUSSARD 137		2. Department and District No. Law 0021	
3. Class Title and Code No. PARALEGAL SUPERVISOR 616		4. Employee Status Appointed Officials/Pen Fac A	
14. Dismissal: Reason <u>POSITION ELIMINATED</u> Date notice given to Employee: <u>2/05/2010</u>			

Attach copy of notice to employee giving reason(s) for action.

20. Payment For Accumulated Leave :

Annual: Yes

Sick: Yes (7 years Retirement Service Credit Needed, See Rule IX, Sec. 3)

Compensatory Time: No

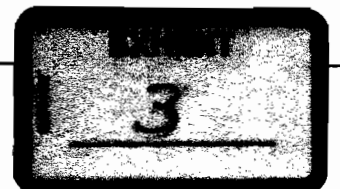
Approvals: DApprvd 2/08/10 EApprvd 2/09/10 HApprvd 2/11/10

21. Date Action Becomes Effective

2/05/2010

[Signature]
23. Signature of Appointing Authority

2/12/10
24. Date



PERSONNEL DEPARTMENT REVIEW/APPROVAL

Signature *[Signature]*

Date 2/18/10

PBarton

From: LGruntz
Sent: Friday, August 27, 2010 10:43 AM
To: PBarton
Subject: FW: Jefferson parish Investigation
Attachments: TGWLegAud.PDF

FYI for Leg Auditor Response

Louis G. Gruntz, Jr.

Deputy Parish Attorney
 1221 Elmwood Park Blvd.
 Suite 701
 Jefferson, LA 70123
 Tel. (504) 736-6300

Confidentiality/Privileged

NOTICE: this e-mail communication and all attachments transmitted with it may contain legally privileged & confidential and/or protected attorney work product intended solely for the use of the individual or entity named above and may be protected by the electronic communications privacy act, 18 U.S.C. §§ 2510, et seq. The receipt of this e-mail message and/or attachments by any persons or entities that are not intended readers does not constitute a waiver of any applicable legal privilege. If you are not the intended recipient of this e-mail, please do not read, copy or retransmit this e-mail, but delete or destroy it and all copies immediately. Any unauthorized dissemination, distribution or copying of this communication is strictly prohibited. If you received this e-mail in error, please notify the Jefferson Parish Attorney's Office by reply e-mail, facsimile, or telephone.

From: LGruntz
Sent: Friday, March 05, 2010 2:48 PM
To: 'kkelley@lla.la.gov'
Cc: JGonzalez; STheriot
Subject: Jefferson parish Investigation

Kevin

Attached is another notice for your office. A hard copy is coming via regular mail

Louis G. Gruntz, Jr.

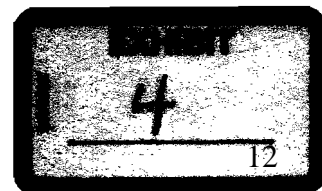
Deputy Parish Attorney
 1221 Elmwood Park Blvd.
 Suite 701
 Jefferson, LA 70123
 Tel. (504) 736-6300

Confidentiality/Privileged

The contents of this electronic message may constitute privileged communications between an attorney and his client, the Parish of Jefferson, that may be protected by the Electronic Communications Privacy Act, 18 U.S.C. §§ 2510, et seq., and may otherwise be protected as the work-product of counsel, which is intended for the exclusive benefit of the client and for which any applicable privilege is expressly retained. *If you or your employer are not the intended recipient of this message or an employee or agent responsible for delivering it to the intended recipient, or otherwise have received this message erroneously, you are specifically requested to immediately advise the Jefferson Parish Attorney's Office of its receipt, either via electronic message or by telephone, at the address and/or one of the numbers delineated above., you are additionally expressly instructed, without further delay, to delete from your computer and network, if applicable, the contents of this message, together with any attachments appended thereto, and to wholly refrain from duplicating, printing, storing, or otherwise disseminating to any individual the information contained therein and that any unauthorized dissemination or copying is strictly prohibited.*

Consistent with 31 C.F.R. 10.35(b)(4) promulgated by the United States Department of the Treasury, the Parish Attorney's Office is required to include the following statement in this message: "Any advice contained herein or in any Attachment appended thereto, regarding federal tax matters, was not intended or written by the sender to be used, and it cannot be used, by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer or to market, promote, or recommend to another party any matter or transaction addressed herein."

8/29/2010





AARON F. BROUSSARD
PARISH PRESIDENT

JEFFERSON PARISH LOUISIANA

OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

March 4, 2010

Mr. Kevin Kelley
Office of Legislative Officer
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

RE: Jefferson Parish Investigation

Dear Mr. Kelley:

Parish President, Steve Theriot, has requested that I furnish the following information to your office. On July 31, 2003 Karen Parker resigned from her unclassified position in Parish service and became involved in Aaron Broussard's election campaign. Following Mr. Broussard's election, Karen Parker's resignation was rescinded on October 27, 2003 and she returned to Parish employment; her absence was subsequently amended and designated leave without pay (LWOP) on November 12, 2003. After her return to employment with Jefferson Parish, Karen Parker and Parish President Aaron Broussard were married. Sec 23-2 of the Jefferson Parish Code of Ordinances prohibits Parish employees from engaging in any activity of a political nature and it has been suggested that Mrs. Broussard violated Sec 23-2 during the period of her resignation/LWOP.

When Mrs. Broussard returned to work, she was employed as a paralegal supervisor on the payroll of the Parish Attorney, Tom Wilkinson, as such she was an unclassified employee with an annual salary of \$64,747. Mrs. Broussard's duties involved work outside of the Parish Attorney's Office administering the issuance of Parish identification badges for parish employees, a classified employee performing similar duties earned a salary of approximately \$40,000.00 per year. Two other individuals were also placed on the Parish Attorney's payroll as para-legals but purportedly performed services for other departments. They were Antoine Thomassie, assigned as a part-time employee to the Department of Inspection and Code Enforcement with a salary of \$20,800 per year and Kenny Trahan, assigned as a part-time employee to the Public Information Officer with a salary of \$21,080 per year. Karen Parker Broussard's and Antoine Thomassie's employment was terminated on February 5, 2010; Kenny Trahan resigned on January 21, 2010.

It has been suggested that this situation is tantamount to public payroll fraud. La. R.S. 14:138 provides in pertinent part that public payroll fraud is committed when:

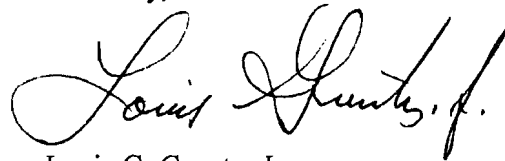
(1) Any person shall knowingly receive any payment or compensation, or knowingly permit his name to be carried on any employment list or payroll for any payment or compensation from the state, for services not actually rendered by himself, or for services grossly inadequate for the payment or compensation received or to be received according to such employment list or payroll; or

(2) Any public officer or public employee shall carry, cause to be carried, or permit to be carried, directly or indirectly, upon the employment list or payroll of his office, the name of any person as employee, or shall pay any employee, with knowledge that such employee is receiving payment or compensation for services not actually rendered by said employee or for services grossly inadequate for such payment or compensation.

I have advised the Parish President and the Parish Council that any violation or alleged violation of this criminal statute by any parish employee should be referred to the District Attorney and to your office for investigation if appropriate in accordance with R.S. 24:523.

If you have any questions or need further information, please do not hesitate to call me.

Sincerely,

A handwritten signature in black ink, reading "Louis G. Gruntz, Jr." in a cursive script.

Louis G. Gruntz, Jr.
Deputy Parish Attorney

cc: Hon Steve Theriot
Hon. John F. Young, Council Chairman
Hon. Thomas J. Capella, Councilmember-at-Large Div B
Hon. Chris L. Roberts, Councilmember District 1
Hon. Elton M. Lagasse, Councilmember District 2
Hon. Byron M. Lee, Councilmember District 3
Hon. Louis J. Congemi, Councilmember District 4
Hon. Cynthia Lee-Sheng, Councilmember District 5

DEPARTMENT OF HUMAN RESOURCES

ACTION AFFECTING AN EMPLOYEE

1. Employee Name and No. ANICINE J THOMASSIE 42748		2. Department and District No. Law 0021	
3. Class Title and Code No. PARALEGAL I 320		4. Employee Status Appointed Officials/Part Time	
14. Dismissal: Reason <u>POSITION ELIMINATED</u> Date notice given to Employee: <u>2/05/2010</u>			

Attach copy of notice to employee giving reason(s) for action.

20. Payment For Accumulated Leave :

Annual: No

Sick: No (7 years Retirement Service Credit Needed, See Rule IX, Sec. 3)

Compensatory Time: No

Approvals: DApprvd 2/05/10 EApprvd 2/08/10 HApprvd 2/11/10

21. Date Action Becomes Effective

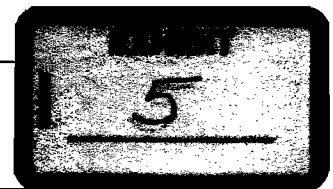
2/05/2010

[Handwritten Signature]

2/12/10

23. Signature of Appointing Authority

24. Date



PERSONNEL DEPARTMENT REVIEW/APPROVAL

Signature *Mary Jo Arcement*

Date 2/18/10

DEPARTMENT OF HUMAN RESOURCES

ACTION AFFECTING AN EMPLOYEE

1. Employee Name and No.		2. Department and District No.	
KENNETH A TRAHAN	41243	Law	0021

3. Class Title and Code No.		4. Employee Status	
PARALEGAL I	320	Appointed Officials/Pen Fac A	

15. Resignation: Reason VOLUNTARY RESIGNATION

Attach signed letter of employees intent to resign or use item 22.

20. Payment For Accumulated Leave :

Annual: **Yes**

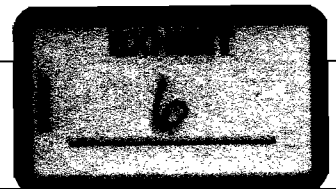
Sick: **Yes** (7 years Retirement Service Credit Needed, See Rule IX, Sec. 3)

Compensatory Time: **Yes**

Approvals: DApprvd 1/22/10 EApprvd 1/22/10 HApprvd 1/22/10

21. Date Action Becomes Effective 1/21/2010	22. Signature of Employee (For Items 5, 6, 7, 8, 9, 10, 15, 16)
--	---

23. Signature of Appointing Authority	24. Date
---------------------------------------	----------



PERSONNEL DEPARTMENT REVIEW/APPROVAL

Signature Mary J Arcement

Date 1/26/10

JANUARY 21, 2010

Please accept this letter as a formal resignation from my position with Jefferson Parish effective today.

On behalf of our family, thanks to the Parish for ~~providing~~ providing an opportunity to make a positive impact on the Parish at-large.

Ken Tahan



U.S. Department of Justice

United States Attorney's Office
Eastern District of Louisiana

Jim Letten
United States Attorney

Iale Boggs Federal Building
500 Poydras Street, Room 210B
New Orleans, Louisiana 70130

Telephone: (504) 680-3078
Facsimile: (504) 589-4510

BY HAND DELIVERY

January 26, 2010

Mr. Steve J. Theriot
Interim Parish President
Jefferson Parish
1221 Elmwood Park Boulevard
Jefferson, Louisiana 70123

Re: Preservation Notice

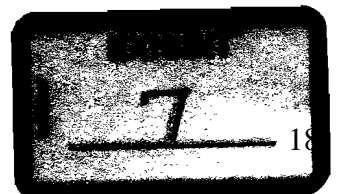
Dear Mr. Theriot:

Please consider this a formal request for the preservation of all Parish records during the pendency of an ongoing federal grand jury investigation.

Specifically, I request that you suspend the Parish's normal retention schedule and disposition policies for all relevant materials until further written notice and that no relevant materials be destroyed, regardless of routine or automated practices in effect prior to the receipt of this Preservation Notice.

To that end, we additionally request that you notify all Jefferson Parish employees of this Preservation Request and provide guidance, requiring the holding, preservation, and protection of such material in suspense, and safe from any modification, relocation or destruction whatsoever.

We also request that you consider this Preservation Notice to remain in effect until you are advised to the contrary. Finally, I request that you provide written acknowledgement of receipt of this notice, along with confirmation of your and the Parish's intent to comply therewith. As a practical matter, it is our hope and belief that compliance with this request will not only facilitate our ongoing investigation, but will just as importantly

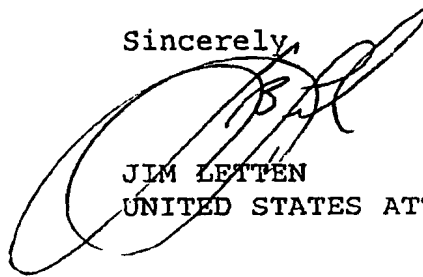


Mr. Steve J. Theriot
January 26, 2010
Page 2

help to facilitate the smooth, uninterrupted functions of Parish government, by eliminating the need for us to take into custody larger numbers of documents and quantities of information.

Naturally, should you have any questions or need any assistance whatsoever, please don't hesitate to call me at 504-680-3078, at any time. Thanking you and your staff for your assistance and cooperation, I remain,

Sincerely,

A handwritten signature in black ink, appearing to read "JL", is written over the typed name and title.

JIM LETTEN
UNITED STATES ATTORNEY

JL/lco



JEFFERSON PARISH
LOUISIANA
OFFICE OF PARISH PRESIDENT

Our Mission Is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

STEVE J. THERIOT
PARISH PRESIDENT

February 2, 2010

Mr. Jim Letten
United States Attorney
Hale Boggs Federal Building
500 Poydras Street, Room 210B
New Orleans, Louisiana 70130

Re: Record Preservation

Dear Mr. Letten:

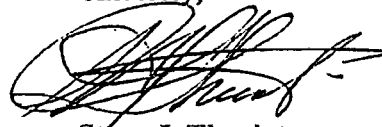
This is to acknowledge receipt of your letter, dated January 26, 2010, regarding the preservation of certain records in Jefferson Parish.

Please be advised that Jefferson Parish began revising its document retention/disposal procedures in July, 2009. A series of seminars were conducted with all executive staff, directors, and key administrative personnel. Since July 14, 2009 (see attached memo) Parish personnel have been instructed to preserve all records until the Parish Attorney's staff has acquired permission from the Louisiana Secretary of State to dispose of records in accordance with the Louisiana Public Records Act, La. R.S. 44:1 et seq. To date the disposal authority from the Secretary of State has been very limited and the Parish Attorney's staff suspended making any further requests for permission since the various investigations began in November 2009.

In accordance with your letter, we are reaffirming this suspension of disposal requests and are taking steps to insure preservation of records in accordance with your letter. Also attached is a copy of the memo being prepared and distributed to the executive staff and directors to insure that all relevant records are preserved.

If you need any further information, please do not hesitate to contact me.

Sincerely,



Steve J. Theriot
Parish President



AARON F. BROUSSARD
PARISH PRESIDENT

JEFFERSON PARISH
LOUISIANA

OFFICE OF PARISH PRESIDENT

Our Mission is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

TIM A. WHITMER
CHIEF ADMINISTRATIVE OFFICER

July 14, 2009

TO: All Directors

FROM: Tim A. Whitmer TAW
Chief Administrative Officer

SUBJECT: *Records*

Please be advised that effective immediately no public records are to be disposed of until and unless a Request for Authorization to Dispose of Records is submitted to the Parish Attorney's Office and such request is approved. Additionally, please note that any and all memos regarding disposal of public records prior to this memo is hereby revoked and rescinded.

Over the next several months the Parish Attorney's Office will be working with our staff to develop a new records retention policy. Mr. Jimmy Lawson from our staff has been assigned to work with the Parish Attorney's Office on this new policy.

Your cooperation with Mr. Lawson and the Parish Attorney's Office is appreciated.

TAW/bc

cc: Executive Staff
Operational Manual

MGalley

From: PBarton
Sent: Friday, February 12, 2010 3:56 PM
To: MGalley
Cc: TWilkinson; LGruntz
Subject: FW: Letter from U.S. Attorney Jim Letten (Preservation of all Public Records)

Mary,

Please ensure that all Parish Attorney's Office employees sign the attached acknowledgment and keep a record in their personnel folder.

Thanks,

Peggy Barton

CONFIDENTIALITY NOTICE AND REQUEST

This email communication may contain confidential information which also may be legally privileged. This communication is intended only for the use of the recipients identified above. If you are not the intended recipient of this communication, we request that you not review, use, disseminate, distribute, download, or copy all or any part of the communication. If you have received this communication in error, please notify us (by reply email or facsimile, if possible) and delete or destroy the communication and all copies.

From: JGonzalez
Sent: Friday, February 12, 2010 3:49 PM
To: Exec Staff; Directors
Cc: STheriot; CRoth; TWilkinson; PBarton; LGruntz; BChaisson; JValence
Subject: Letter from U.S. Attorney Jim Letten (Preservation of all Public Records)

As you may remember, at the last Council Agenda Meeting (last week), referenced matter was discussed. In an effort to make sure that all employees within your respective departments are fully aware of this matter, attached for your further handling is a copy of a self-explanatory memo concerning this issue. On the bottom of this memo there are signature lines that need to be completed by each of you. This is to acknowledge that you have received this information. As a C.A.A./Executive Assistant/Director, you are responsible for making sure that the information contained in this memo is delivered to ALL employees within you respective departments.

Also enclosed for your information is a copy of Mr. Jim Letten's letter to Mr. Steve Theriot dated January 26, 2010, Mr. Theriot's response to Mr. Letten dated February 2, 2010 and a memo from Mr. Tim Whitmer to all directors dated July 14, 2009.

Please return signed forms to my office by no later than Thursday, February 18th.

If you have any questions pertaining to this matter, please advise.



JEFFERSON PARISH
LOUISIANA
OFFICE OF PARISH PRESIDENT

Our Mission is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

STEVE J. THERIOT
PARISH PRESIDENT

Attached is a letter from U S Attorney Jim Letten which was hand-delivered to interim Parish President Steve Theriot on Wednesday January 27, 2010.

As everyone is aware, from the seminars conducted last year by the Parish Attorney's office in conjunction with the Record Management section of the Parish President's office, under State Public Record and Record Management law the Parish of Jefferson cannot dispose of any Public Records without first obtaining in writing an Authority to Dispose certificate.

Everyone should also be aware from those seminars that each department must submit a Retention Schedule for all Public Records under its control. Some departments have already complied. Those departments which have not done so should continue to work on their schedules and submit them to the Parish Attorney's office to the attention of Anne Marie Vandenweghe, Assistant Parish Attorney.

Additionally, everyone should be aware of the need to institute a Litigation Hold in the event litigation is reasonably anticipated or is on-going.

Due to the ever expanding investigations by State and Federal authorities into various governmental and private practices involving the Parish of Jefferson the United States Attorney for the Eastern District of Louisiana has requested that the Parish suspend its normal Retention Schedule/Disposal practices. In addition the Parish was also advised to notify all Jefferson Parish employees of the requirement to hold, preserve and protect all Public Records and the further requirement that the records be kept safe from all modification, relocation or destruction whatsoever. Furthermore, NO hardware is to be moved, migrated, copied, or altered in any fashion per Mr. Letten's letter, this includes laptops, home PCs with VPN (tunnel) to Parish system, and office PCs or Blackberries.

By signing and dating below you are confirming that you have received this letter and the letter sent by the United States Attorney for the Eastern District of Louisiana, Mr. Letten, and that you understand your obligations regarding the Public Records under your control and the employees under your supervision.

MARY Galley
Print name

Date: 2/18/10

Mary Galley
Sign name

Parish Attorney
Department



**JEFFERSON PARISH
LOUISIANA**
OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish.'

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Mr. William H. Boustead, Esq.
5201 Westbank Expressway
Suite 202
Marrero, LA 70072

RE: **Part-time Assistant Parish Attorney
Time Accountability**

Dear Bill:

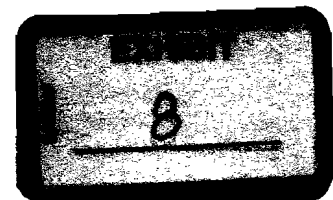
As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to the Marine Fisheries Advisory Board; Parc de Families and the Southeast Louisiana Flood Protection Authority, East and West. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matter(s) you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at obarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney





**JEFFERSON PARISH
LOUISIANA**
OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Mr. Brian Carr, Esq.
4636 Sanford Street
Suite 100
Metairie, LA 70006

RE: Part-time Assistant Parish Attorney
Time Accountability

Dear Brian:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to assist the Telecommunications Department and handle all in-house federal litigation, including 42 U.S.C. and §1983 cases. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at obarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney



**JEFFERSON PARISH
LOUISIANA**
OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Mr. Alvin Dupre, Jr., Esq.
5150 Hwy 22
Suite C13
Mandeville, LA 70471

RE: **Part-time Assistant Parish Attorney
Time Accountability**

Dear Alvin:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to Juvenile Services, Juvenile Services Advisory Board, Library Department and Transit Department. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at pbarton@jeffparish.net. With best personal regards, I remain

Sincerely,


Peggy O. Barton
Acting Parish Attorney



**JEFFERSON PARISH
LOUISIANA**
OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Ms. Connie Fisher Powell, Esq.
35 Turnberry Drive
LaPlace, LA 70068

RE: Part-time Assistant Parish Attorney
Time Accountability

Dear Connie:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to the Old Metairie Commission, the Planning Advisory Board and the Planning Department. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at pbarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney



**J E F F E R S O N P A R I S H
L O U I S I A N A**

OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish.*

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Mr. Philip Gattuso, Esq.
P. O. Box 1190
Gretna, LA 70053

**RE: Part-time Assistant Parish Attorney
Time Accountability**

Dear Phil:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to the Board of Zoning Adjustments. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at pbarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney



**JEFFERSON PARISH
LOUISIANA**
OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish.¹

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Mr. Phil Foto, Esq.
7219 Clifton Street
Harahan, LA 70123

RE: Part-time Assistant Parish Attorney
Time Accountability

Dear Mr. Foto:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to the Board of Standards and Appeals and the Department of Fleet Management. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at obarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney



**J E F F E R S O N P A R I S H
L O U I S I A N A**

OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish.

STEVE J. THERIOT
PARISH PRESIDENT

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

March 8, 2010

Mr. Harry Hardin, III, Esq.
2439 Manhattan Boulevard
Suite 311
Harvey, LA 70059

**RE: Part-time Assistant Parish Attorney
Time Accountability**

Dear Harry:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to handle litigation matters for the Department of Inspection and Code Enforcement and the Bureau of Administrative Adjudication. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at pbarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney



**J E F F E R S O N P A R I S H
L O U I S I A N A**

OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish.'

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Mr. Ronald Hof, Esq.
9905 Jefferson Highway
River Ridge, LA 70123

**RE: Part-time Assistant Parish Attorney
Time Accountability**

Dear Ron:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to the Fire Civil Service Board, the Lafreniere Park Advisory Board, the Department of Parks and Recreation and to handle Cable issues. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at pbarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney



**JEFFERSON PARISH
LOUISIANA**

OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish.

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Ms. Shaye Lirette, Esq.
3100 Nature Drive
Marrero, LA 70072

**RE: Part-time Assistant Parish Attorney
Time Accountability**

Dear Shaye:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to the Department of Inspection and Code Enforcement and handle the Abandoned Vehicle hearings and review Weed Lien complaints. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at pbarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney



**JEFFERSON PARISH
LOUISIANA**
OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
"Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish."

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Mr. Wayne Mancuso, Esq.
2021 Hickory Avenue
Harahan, LA 70123

RE: Part-time Assistant Parish Attorney
Time Accountability

Dear Mr. Mancuso:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to the Animal Shelter and the Department of Inspection and Code Enforcement to assist with litigation matters. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at pbarton@jeffparish.net. With best personal regards, I remain

Sincerely,


Peggy O. Barton
Acting Parish Attorney



**JEFFERSON PARISH
LOUISIANA**
OFFICE OF THE PARISH ATTORNEY

Our Mission Is:
Provide the services,
leadership, and vision to
improve the quality of life
in Jefferson Parish.

STEVE J. THERIOT
PARISH PRESIDENT

March 8, 2010

THOMAS G. WILKINSON
PARISH ATTORNEY

LOUIS G. GRUNTZ, JR.
DEPUTY PARISH ATTORNEY

PEGGY O. BARTON
DEPUTY PARISH ATTORNEY

Ms. Aimee Vallot, Esq.
1400 Airline Park Blvd.
Metairie, LA 70003

RE: Part-time Assistant Parish Attorney
Time Accountability

Dear Aimee:

As you are aware, part-time Assistant Parish Attorneys are required to provide twenty (20) hours of service per week on a twelve month basis in order to receive their salary and the ability to participate in the Parish's employee benefits program. Currently, you are assigned to the Engineering Department, Streets Department, Parkways Department, handle in-house litigation and front foot assessment matters. At your earliest convenience, please advise if you are assigned to any other department, boards, or if you are handling any other matter(s) for the Parish.

This office is implementing new procedures regarding the accountability of the work performed by part-time Assistant Parish Attorneys. Effective immediately, at the end of every month you are to provide a written status report of the hours you have spent working on Parish matters. The report should identify, by time spent, each department, board or other Parish matters you are handling. It is incumbent upon you to notify me if your work load falls below the required twenty (20) hours per week.

If there are any questions, please contact me at 364-3800 or at pbarton@jeffparish.net. With best personal regards, I remain

Sincerely,

Peggy O. Barton
Acting Parish Attorney

DEPARTMENT OF HUMAN
RESOURCE MANAGEMENT

Fontenot & Associates, LLC
3501 N. Causeway Blvd., Suite 810
Metairie, LA 70002

FELECIANO MENDOZA, JR.
DIRECTOR

March 23, 2010

G. SCOTT FONTENOT
Fontenot & Associates, LLC
3501 N. Causeway Blvd., Suite 810
Metairie, LA 70002

Re: Termination of Healthcare Consulting Contract #55-8028
Our File No.: 03-0737

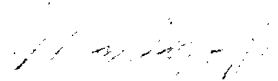
Dear Scott:

On behalf of Parish President Theriot I accept your request to cancel your current healthcare consulting contract effective March 1, 2010. We have been satisfied with your services to date.

We are currently reinstating the policy of advertising for statements of qualification for vendors, particularly in the insurance market, in an effort to: (1) survey the available consultants and products; and (2) obtain the best possible services for the most reasonable price, in a continuing effort to serve our employees.

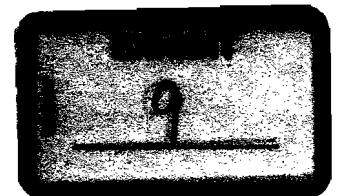
We hope to have you submit a proposal in response to the upcoming statement of qualifications.

Very truly yours,



Feleciano Mendoza, Jr.
Director, Human Resources

FM,Jr.
cc: Honorable Steve Theriot, Parish President
Bert Smith, COO
Cherreen Gegenheimer, CAA
Peggy Barton, Parish Attorney





FONTENOT & ASSOCIATES, LLC

BENEFITS & ACTUARIAL CONSULTING

2501 N Causeway Blvd • Suite 810 • Metairie, LA 70002 • (504) 906-1399 c • (504) 837-9116 o
310 Summit Place • Birmingham, AL 35243 • (205) 908-0433 c • (205) 970-1811 o • stfontenot@rtballc.com

February 5, 2010

Steve Theriot, CPA
Jefferson Parish Government
200 Derbigny Street
Gretna, LA 70053

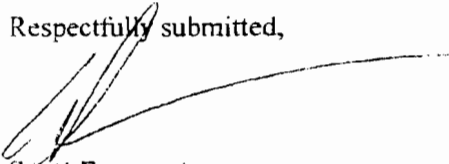
Re: Termination of Healthcare Consulting Contract

Dear Mr. Theriot:

We request a termination of the healthcare consulting contract between Fontenot & Associates, LLC and Jefferson Parish Government. The current contract does not meet the scope of services required by Jefferson Parish Government for 2010 nor is the current compensation adequate for the services provided and the new implementation of provisions of the Health Information Technology for Economic and Clinical Health ("HITECH Act"), part of the American Recovery and Reinvestment Act of 2009 ("ARRA") effective February 17, 2010.

We would like to resubmit a proposal for healthcare and benefits consulting services in the future.

Respectfully submitted,



Scott Fontenot

FONTENOT & ASSOCIATES, LLC

BUSINESS DEVELOPMENT - HEALTHCARE

1110 Westbank Drive • Suite 100 • Metairie, LA 70002 • Tel: 504-885-4444 • Fax: 504-885-4445
www.fontenotandassociates.com • Email: info@fontenotandassociates.com • FontenotandAssociates.com

February 5, 2010

F. Mendoza
Jefferson Parish Government
200 Derbigny Street
Gretna, LA 70053

Re: Fontenot & Associates, LLC Healthcare Consulting – GASB 45

Dear Junior:

Attached is a letter to the Louisiana Department of Insurance cancelling my insurance company appointments and commission agreements. I have been working with the Louisiana Department of Insurance for some time for guidance on the best way for a fee based consultant to work with Louisiana governmental agencies while maintaining insurance company appointments. The Louisiana Code of Governmental Ethics is very confusing and the Ethics Board's Advisory Opinions often complicate matters rather than clarify them. Insurance companies require company appointments in order for a consultant to assist a client with policy issues, yet the Ethics Board classifies the appointment itself as "something of value" even if commissions are not being paid under a particular arrangement.

The problem is the Ethics Board is classifying insurance consultants under professional service contracts as "Public Servants" and not as independent contractors. Continued maintenance of this position by the board will change how all insurance brokerage firms are able to work with governmental agencies. Currently, it is customary for the governmental agency to choose whether to compensate by fee for service or by commission; that will clearly not be feasible any longer.

As a result of the foregoing, it has become clear that a consultant cannot any longer be appointed by an insurance company in any context (even for performing services for other, unrelated clients) and also offer fee-based insurance consulting/brokerage services to governmental agencies. Under the interpretations by the Ethics Board, payment of commissions by an insurance company to a particular consulting firm on behalf of any client, governmental or otherwise, constitutes an ethics violation in dealing with any other distinct and completely different governmental entity. I submit that this position is patently absurd and I vehemently disagree with it. Furthermore, we have never accepted commissions on any Jefferson Parish policy, nor do we accepted any commissions on any policy from your current healthcare provider, United Healthcare. Nevertheless, I have requested termination of all insurance company appointments and commission arrangements which are held by my firm and by me personally in order to enable the uninterrupted continuance of our firm's contractual arrangements with Jefferson Parish.

F. Mendoza
February 5, 2010
Page 2

We also intend to terminate our stop loss reinsurance underwriting fee/commission with East Jefferson General Hospital. We have worked as the underwriter and actuary of the employee self funded health plan and reinsurance underwriter longer than we have worked for Jefferson Parish Government. We could argue this is not an insurance company but the reinsurance underwriter/wholesaler paying the reinsurance underwriting fee through Gilsbar to my firm. However, we have elected to fully disclose the fee to the Council and err on the conservative side.

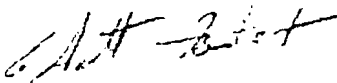
The ethics rules do not exclude me from consulting on healthcare issues. It excludes me from drafting the RFP which is normally prepared by Jefferson Parish and making any recommendations on firms I am receiving a commission. We normally do not make any recommendations. We illustrate the options and cost and the Insurance Advisory Board makes recommendations to the Council.

Fontenot & Associates has worked hard for Jefferson Parish over the last 5 years with extraordinary results. In fact, the Parish's annual rate increase for health insurance has been less than 1% a year for the last 5 years. This is an amazing fact factoring in that there have not been any benefit reductions and that Jefferson Parish Government has more than 1900 retirees. The national average rate increase has been 8%-10% a year during that same period.

Finally, our firm's performance of GASB 45 actuarial valuations and assisting with financial disclosures related thereto for Jefferson Parish cannot conceivably present any conflicts of interest nor involve a breach of the ethics code. The GASB 45 actuarial valuation does not evaluate any insurance company nor does it involve recommendations with respect to any coverage. It is an actuarial funding and liability calculation performed in accordance with GASB published standards. We have performed over 150 GASB Liability valuations, more than any other firm in Louisiana. I would like to appeal the decision not to select my firm for the GASB 45 actuarial services.

I would like the opportunity to meet and discuss all the issues concerning my contract as healthcare consultant and GASB 45 proposal. I can be contacted at 504-906-1399.

Respectfully submitted,



Scott Fontenot

FONTENOT & ASSOCIATES, LLC

ATTORNEYS AT LAW

1111 Poydras Street, Suite 2000, New Orleans, Louisiana 70112 • Telephone: (504) 581-1399 • Fax: (504) 581-1398
1111 Poydras Street, Suite 2000, New Orleans, Louisiana 70112 • Telephone: (504) 581-1399 • Fax: (504) 581-1398

February 5, 2010

Arlene D. Knighten, APIR, CCEP
Attorney Supervisor
Louisiana Department of Insurance
Post Office Box 94214
Baton Rouge, LA 70804

Re: Fontenot & Associates Company Appointments

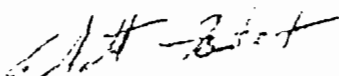
Dear Ms. Knighten:

Thank you for your help with guidance on working as a fee based consultant with Louisiana governmental agencies. However, it has become clear by the Louisiana Ethics Board that an appointed producer by an insurance company cannot work as a fee based insurance consultant for a governmental agency.

Therefore, please have the Department of Insurance cancel all company appointments and commission agreements for Fontenot & Associates, LLC and Gregory Scott Fontenot. I will also be contacting the insurance companies directly regarding this matter.

Please contact me at 504-906-1399 with any questions.

Sincerely,



Scott Fontenot



2008-863d

Created By: Tracy Meyer on 03/10/2009 at 09:51 AM

Category: Ethics Advisory Opinions, Miscellaneous

Caption: The Code of Ethics would not prohibit a person from submitting a proposal to a parish council on behalf of an insurance company from whom a parish consultant is receiving a thing of economic value through a producer agreement as long as the parish consultant is not assisting the parish in the RFP process.

December 3, 2008

Mr. John Millet
P.O. Box 2128
Laplace, Louisiana 70068

Re: Ethics Board Docket No. 2008-863d

Dear Mr. Millet:

The Louisiana Board of Ethics, at its November 13, 2008 meeting, considered your request for an advisory opinion as to whether you may submit a proposal to the St. John the Baptist Council on behalf of an insurance company at a time when Scott Fontenot, d/b/a Fontenot & Associates, has a contract with the St. John the Baptist Council to provide consulting services, which includes participating in the RFP process, and has a producer agreement with the insurance company on behalf of which you seek to submit a proposal.

The Board concluded, and instructed me to inform you, that, in general, the Code of Ethics would not prohibit you from submitting a proposal to the Council on behalf of an insurance company with whom Fontenot & Associates is receiving a thing of economic value through a producer agreement. Section 1117 of the Code prohibits a business from giving a public servant something that they are prohibited from receiving. Section 1111C(2)(d) of the Code prohibits a public servant or a legal entity in which the public servant exercises control or owns an interest in excess of twenty-five percent from receiving any thing of economic value for or in consideration of services rendered, to be rendered, to or for any person that has or is seeking a contractual, financial or other business relationship with his agency.

Scott Fontenot d/b/a Fontenot & Associates is a public servant for the purposes of fulfilling its contractual obligations to St. John the Baptist Parish. Fontenot & Associates is prohibited from receiving commissions, contingency fees and bonuses from an insurance company which is seeking a contractual relationship with St. John the Baptist Council that is related to its consulting contract with

the Council. Therefore, if Scott Fontenot, d/b/a Fontenot & Associates, is assisting the Parish in the RFP process, you are prohibited from submitting a proposal on behalf of an insurance company if that insurance company provides any form of compensation to Fontenot & Associates.

The Board issues no opinion as to laws other than the Code of Governmental Ethics. If you have any questions, please contact me at (800) 842-6630 or (225) 763-8777.

Sincerely,

LOUISIANA BOARD OF ETHICS

Tracy K. Meyer
For the Board

cc: Mr. Scott Fontenot

.....

On joint motion of all Councilmembers present, the following resolution was offered as amended:

RESOLUTION NO. 115397

A resolution adopting the attached standard Cooperative Endeavor Agreement to be used for all cooperative endeavor agreements prepared by Jefferson Parish. (Parishwide)

WHEREAS, at the direction of the Parish administration, the Parish Attorney's Office has prepared a standard format Cooperative Endeavor Agreement based on suggestions from the Louisiana Legislative Auditor's Office after a review of Jefferson Parish agreements; and,

WHEREAS, it is in the best interest of the Parish to adopt a standardized Cooperative Endeavor Agreement format which will assist in ensuring compliance with all applicable Federal, State and local laws; and,

WHEREAS, any substantive changes to the requirements of the attached standard Cooperative Endeavor Agreement must be authorized by Jefferson Parish Council resolution; and,

WHEREAS, the Cooperative Endeavor Agreement form will assist Jefferson Parish in auditing purposes and will further assist the Parish in enforcing the terms of the Agreement.

NOW, THEREFORE, be it resolved by the Jefferson Parish Council acting as the governing authority of said Parish:

SECTION 1. That the Council does hereby adopt the attached standard Cooperative Endeavor Agreement to be used for all cooperative endeavor agreements prepared by Jefferson Parish.

SECTION 2. Any substantive changes to the requirements of the attached standard Cooperative Endeavor Agreement must be authorized by Jefferson Parish Council resolution.

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

YEAS: 7

NAYS: None

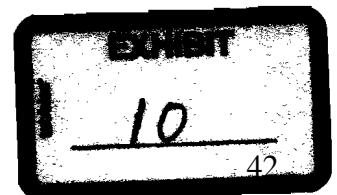
ABSENT: None

The resolution was declared to be adopted on this the 22nd day of September, 2010.

THE FOREGOING IS CERTIFIED
TO BE A TRUE & CORRECT COPY

Eula A. Lopez

EULA A. LOPEZ
PARISH CLERK
JEFFERSON PARISH COUNCIL



COOPERATIVE ENDEAVOR AGREEMENT

**BETWEEN
THE PARISH OF JEFFERSON
AND**

This Agreement is made and entered into on this ___ day of _____, 20___, by and between the Parish of Jefferson by and through the Parish Council, hereinafter called the PARISH, represented by ___ (Council Chairman's name)_____, Council Chairman, duly authorized to act pursuant to Ordinance/Resolution No. _____, adopted on _____, 20___, and ___ (association's name)_____, (if applicable, a 501(C)3 not-for-profit corporation,) Federal ID No. _____, hereinafter called ASSOCIATION, represented by ___ (legal name of recipient)_____, its ___ (title)_____; 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 association, corporation or individuals; and

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

WHEREAS, PARISH desires to cooperate with the ASSOCIATION in the implementation of the Project as hereinafter provided;

WHEREAS, the public purpose of the Project is described as: *(provide a detailed description of the public purpose sought to be achieved through the cooperative endeavor agreement)*;

WHEREAS, the PARISH has a reasonable expectation of receiving a benefit or value described in detail that is at least equivalent to the consideration described in this Agreement;

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;

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

SECTION 1- SERVICES

The ASSOCIATION will *(define and identify actual services that are to be provided, the relevant activities, program goals and anticipated outcomes and results, as well as, the specific duties of ASSOCIATION)* within the proposed budget which is attached hereto and made a part hereof (Exhibit "A").

SECTION 2- PAYMENT

The PARISH will provide (\$ dollar amount or services) in consideration of the services described above. *(Include any payment schedules agreed to as well as all performance measures which must be met before compensation will be tendered)*

SECTION 3 - DURATION

The term for this agreement shall not exceed one (1) year from the date

of execution.

SECTION 4 – COMMUNITY

The comfort and safety of the community will be considered at all times in all actions taken by ASSOCIATION.

SECTION 5 – INDEPENDENT CONTRACTOR

ASSOCIATION 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 ASSOCIATION 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 ASSOCIATION.

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 ASSOCIATION; or
- d. pay workman's compensation insurance premiums for coverage for ASSOCIATION.
- e. ASSOCIATION 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.

ASSOCIATION 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 ASSOCIATION as an independent contractor. ASSOCIATION 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.

SECTION 6 – INDEMNIFICATION *(if indemnification requirements are to be modified, it must be included in the Resolution ratifying the Agreement)*

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 ASSOCIATION), arising out of or resulting from ASSOCIATION'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 ASSOCIATION 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.

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

SECTION 7 – INSURANCE *(if insurance requirements are to be waived, it must be included in the Resolution ratifying the Agreement)*

ASSOCIATION 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 of Jefferson, in writing, on

all of the required coverage provided to Jefferson Parish. All notices will name ASSOCIATION, and identify the Council Resolution approving the terms of the contract. The Parish may examine the policies at any time and without notice.

A. ALL POLICIES AND CERTIFICATES OF INSURANCE OF THE ASSOCIATION SHALL CONTAIN THE FOLLOWING CLAUSES:

1. ASSOCIATION insurers will have no right of recovery or subrogation against the Parish of Jefferson, 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.
2. The Parish of Jefferson shall be named as additional insured as regards to general liability with respect to negligence by ASSOCIATION.
3. 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.
4. Any and all deductibles in the below described insurance policies shall be assumed by and be at the sole risk of ASSOCIATION.
5. ASSOCIATION 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 ASSOCIATION.

B. Prior to the execution of this agreement ASSOCIATION, shall provide at its own expense, proof of the following insurance coverage required by the contract to the Parish of Jefferson by insurance companies authorized to do business in the State of Louisiana.

Insurance is to be place with insurers with an A.M. Best Rating of no less than A:VI.

1. In the event ASSOCIATION 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.
2. Commercial General Liability Insurance with a Combined Single Limit of at least \$1,000,000.00 per occurrence for bodily injury and property damage.

- This insurance coverage shall include coverage for bodily injury and property damage.
3. In the event ASSOCIATION 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.
 4. No insurance required herein shall include a deductible greater than \$10,000.00. The cost of the deductible shall be borne by the ASSOCIATION.
 5. Umbrella Liability coverage or excess liability coverage may be used to meet the minimum requirements.

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

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

SECTION 8 - REPORTS

ASSOCIATION 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.

SECTION 9- COST AND COLLECTION RECORDS

The PARISH shall be entitled to audit the books, documents, papers and records of ASSOCIATION and any subcontractors which are reasonably related to this agreement.

ASSOCIATION 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.

SECTION 10 - NOTICE

All notices and correspondence required to be sent shall be addressed as follows:

PARISH: (name)
 COUNCIL CHAIRMAN
 Jefferson Parish Council
 200 Derbigny Street, Suite 6200
 Gretna, La. 70053

ASSOCIATION: (name)
 (title)
 (address)

SECTION 11 – TERMINATION

This agreement may be terminated under any or all of the following conditions:

- a) By mutual agreement and consent of the parties hereto;
- b) By the PARISH as a consequence of the failure of ASSOCIATION

- to comply with the stipulations and conditions hereof, proper allowance being made for circumstances beyond the control of ASSOCIATION.
- c) By either party by giving thirty (30) days written notice of such intention.

SECTION 12– 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 ASSOCIATION as to the services to be performed hereunder without the written consent of the PARISH.

SECTION 13 — LEGAL COMPLIANCE

The PARISH and the ASSOCIATION 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.

SECTION 14 — EMPLOYMENT OF PARISH PERSONNEL

ASSOCIATION 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.

SECTION 15 — 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 contractor 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.

SECTION 16 - 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.

SECTION 17 — ENTIRE AGREEMENT

This Agreement constitutes the entire Agreement between the PARISH and ASSOCIATION, 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 ASSOCIATION by its authorized representative.

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

WITNESSES:

PARISH OF JEFFERSON

BY: _____
 (name)
 COUNCIL CHAIRMAN

WITNESSES:

BY: _____
 (name)
 (title)

RALPH S. WHALEN, JR.
ATTORNEY AT LAW
2950 ENERGY CENTRE
1100 POYDRAS STREET
NEW ORLEANS, LOUISIANA 70163

(504) 525-1600
FAX (504) 525-1606

COVINGTON OFFICE:
600 COVINGTON CENTER
COVINGTON, LOUISIANA 70433
(985) 626-1446
FAX (985) 626-8880

September 17, 2010

VIA FACSIMILE AND U.S. MAIL

Mr. Daryl G. Purpera
Louisiana Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Tom Wilkinson

Dear Mr. Purpera:

Thank you for the opportunity to respond on behalf of Tom Wilkinson to your draft compliance report on the Jefferson Parish Council. I will respond briefly to your request for any additional information which might have an impact on the report, and Mr. Wilkinson and I will be at your offices at 1 p.m. on Monday, September 20, 2010, to provide additional information and respond to any questions your office may have.

The main purpose of this letter is to make you aware of Section 3.03 of the Jefferson Parish Charter, which states the following:

Section 3.03 - Powers and Duties

- (A) The Parish President shall be the chief administrative officer of the parish and, as such, responsible to the Parish Council for carrying out policies adopted by the Council and for the administration and supervision of all parish departments, offices, agencies, and special districts. The Parish President shall not be responsible for, nor have authority to administer or supervise, the offices of Sheriff, Clerk of the District Court, Tax Assessor, or Coroner, except insofar as Section 4.02 and Section 4.03 of this Charter may be applied validly to those offices.

- (B) The Parish President shall have the power to appoint and remove, subject to the provisions of this Charter, all administrative officers and employees of the parish responsible to him: or may, at his discretion, authorize the head of a department or office responsible to him to appoint and remove subordinates in such department or office subject to the provisions of this Charter.
- ©) Except for the purpose of inquiry, the Council and its members shall deal with administrative officers and employees solely through the Parish President.

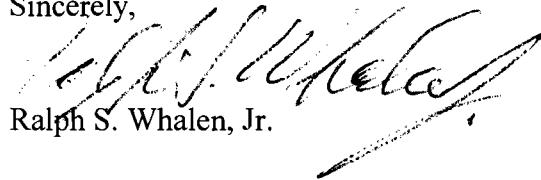
(Emphasis added.)

Those employees named in your draft compliance audit report were not hired by Wilkinson, nor for the most part, were they supervised by him. These individuals were hired by the Parish President, presumably pursuant to the authority given him by Section 3.03 of the Jefferson Parish Charter, cited above. They answered, ultimately, to the Parish President, as did Mr. Wilkinson.

The conclusion in the report that Mr. Wilkinson may have violated the statute prohibiting payroll fraud is unfounded. The individuals named in the audit served at the request and at the pleasure of the Parish President, not Mr. Wilkinson. Mr. Wilkinson's superiors directed him to hire these individuals and also determined their assignments and duties.

We would be happy to elaborate on these matters and to answer any questions your office may have.

Sincerely,



Ralph S. Whalen, Jr.

RSW, Jr:ts

----- Forwarded by Kevin Kelley/LLA on 09/29/2010 12:15 PM -----

Ralph Whalen
<ralphswhalen@ralphswhalen.com>
09/29/2010 12:13 PM
To Ken Kelley <kkelley@lla.la.gov>
cc
Subject

Mr. Kelley -

We disagree completely with your statement that Mr. Wilkinson may have violated the statute prohibiting payroll fraud. As was explained, the Jefferson Parish ordinances provide that the employees in question were not hired by Mr. Wilkinson nor did they serve at his pleasure. It was not Mr. Wilkinson who permitted them to be carried on the payroll. Again, they were hired by the Parish President and reported to the Parish President. Mr. Wilkinson simply performed the ministerial duties associated with their employment.

For Mr. Wilkinson to have violated the statute prohibiting payroll fraud, he would have had to have the necessary criminal intent, that is, he would had to have intended that these employees be paid in a manner grossly disproportionate to the work performed. He clearly had no such intent, or even the knowledge necessary to form such an intent. With the exception of Mr. Mortilaro, these individuals did not report to Mr. Wilkinson and he did not have knowledge of whether their work was adequate for the compensation or not. As for Mr. Mortilaro, he was assigned his duties by the Parish President, not by Mr. Wilkinson.

Ralph S. Whalen, Jr.
Attorney at Law
1100 Poydras Street
Suite 2950
New Orleans, LA 70163
(504)525-1600
Fax (504)525-1606
Cell (504)400-1600

This electronic mail transmission is legally privileged and contains confidential information intended only for the addressee(s) named above. Any use, distribution, forwarding, copying or disclosure to or by any other person is strictly prohibited. If you received this transmission in error, please notify the sender by telephone at (504) 525-1600 or by e-mail at the address above.

September 3, 2010

RECEIVED
LEGISLATIVE AUDITOR
2010 SEP -7 AM 10:26

Mr. Daryl Purpera
Legislative Auditor
1600 N. 3rd St.
P.O. Box 94397
Baton Rouge, LA 70804


Dear Mr. Purpera:

I am in receipt of and thank you your proposed audit report concerning me and would kindly like to clarify misstatements contained therein.

I was hired by Mr. Broussard and directed to make an appointment with Mr. Wilkinson. I did not receive a copy of a "payroll form" therefore, I cannot verify the "20 hours per week" recitation in your report. Mr. Broussard indicated that I would be training to be the civil hearing officer for the red light camera violations. I did go to see Mr. Wilkinson, as directed, but "he was in another meeting and was unavailable", according to his secretary, Mary, who met with me to fill out the forms. When I asked Mary where to report and about my duties, hours, office, business cards, phone number and address, she said I should work from home, using my phone, fax, copier, computer and home-office. Mary said that I should make myself available to attend meetings when needed, give legal opinions, take phone calls and do legal research. During my employment, which I considered "of counsel", I kept myself available 24 hours a day to be called, I had no other employment.

Your office called and I spoke with a staff member who asked many direct questions, after waking me up early one morning. I was not feeling well and felt disoriented. I only kept personal notes of the items I investigated, articles I read, physical inspections of red light camera locations, letters I wrote, phone calls and emails I made and laws I researched while preparing for my new position. It was not even imagined that I had to keep a daily log of my activities. At an hourly rate of \$11.51 per hour, plus the use of my personal property in this position, it seems to be an unjust burden upon me to demand the production of these items to justify my position. However, I will give you a copy of whatever I may have if you desire. Please advise.

Sincerely,


STEVE J. MORTILLARO
ATTORNEY AT LAW
2111 Harvard Ave.
Metairie, LA 70001
504-453-0767

March 3, 2010

Mr. Steve Theriot, President
Parish of Jefferson
Yenni Bldg.
Harahan, LA

PERSONAL AND CONFIDENTIAL

Dear Mr. Theriot:

After serving the citizens of Jefferson as an elected official, for which I have great pride, I chose to retire and collect my social security pension due to severe mental and physical stress caused by the chaos from Katrina. After I left office, former President Aaron Broussard asked me to serve as a hearing officer regarding the trailers on private property. He felt that my experience in parish government and laws was an asset to the parish. Upon reporting for duty, Mr. Tom Wilkinson advised that there was a hold on the appointment and told me to wait until further notice.

After several months, Mr. Broussard contacted me relative to a position as a hearing officer for the red light cases. I communicated with Mr. Terry McCarthy, assistant, and followed the process very closely. Mr. McCarthy was moved to another position and I was directed to Mr. Jim Lawson. Mr. Lawson was not up to speed at the time on the red light issues and told me to stand by while the legal challenge played out in court.

As a part-time parish attorney, I asked for an office, phone number and identification for reporting purposes. I was told that this was not available for part-time attorneys. When I inquired about duties, I was told that I should make myself available from my private office for consultation, research and attendance at meetings when called upon to do so.

2.

I have spent much time researching and studying the parish laws relative to the red light cameras ordinance, preparing myself for the eventual call to become a hearing officer.

I sincerely want to continue to serve parish government and to carry out any tasks assigned. I am proud of our parish and hope that our relationship can be maintained.

I wish you well in your term and stand ready to assist you in any way possible.

With kindest regards, I remain,

STEVE J. MORTILLARO
ATTORNEY AT LAW

SJM/me

BRUCE H. LIZANA
A Professional Law Corporation
405 North Causeway Boulevard
Metairie, Louisiana 70001

Mailing address:
Post Office Box 685
Metairie, Louisiana 70004

Telephone (504) 833-8661

September 27, 2010

VIA FACSIMILE (225) 339-3987

Mr. Daryl G. Purpera, CPA, CFE
LOUISIANA LEGISLATIVE AUDITOR
1800 North Third St.
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Formal response to your letter of
September 22, 2010, addressed to
Ms. Karen Parker-Broussard

Dear Mr. Purpera,

Following is the written response on behalf of my client, Karen Parker, to the revised draft compliance audit report on the Jefferson Parish Government attached to your letter dated September 22, 2010:

At the outset, my client appreciates your review of her first written response to your initial draft compliance audit that resulted in revisions presently drafted. There are still issues that my client will now address that hopefully, once reviewed, will result in further revisions to your draft.

I.

Regarding the narrative contained in "1" which begins your revised draft:

Line one begins with "Ms. Karen Broussard" whereas the title of your expanded narrative states "Karen Parker Broussard". Please consider listing "Karen Parker Broussard" in Line one as opposed to "Ms. Karen Broussard" to maintain consistency and create clarity of facts.

Lines one, two and three reads "may have been overpaid "and then reads "and violated the Parish Code of Ordinances..." The reading of this entire sentence could easily be misinterpreted as stating that Karen Parker had violated the Parish Code of Ordinances, which I know is not your conclusion. In your first draft, second page, Lines three and four, you stated "Therefore, Ms. Broussard may have violated the Parish Code of Ordinances". My client requests that you amend the wording in your opening sentence 1. to read "and may have violated the Parish Code of Ordinances" in order to clarify to any reader of your audit that "may have" applies to both of your assertions and not just your first assertion.

II.

As explained in the beginning of my client's first response the references to "Ms. Broussard" at the times her name was actually "Karen Parker" is false and misleading. Line 1, first paragraph gives a false impression that her name was "Broussard" when she was hired as an administrative assistant for the Council in 1992. A review of Jefferson Parish public records clearly evidence her name at that time was "Karen Parker"

Lines three and four, first paragraph give a false impression that a "Ms. Broussard" was hired by Mr. Aaron Broussard's campaign for Parish President when in fact public campaign records show that my client's name at the time was "Karen Parker". If this sentence is not corrected it will mislead the public into thinking Mr. Aaron Broussard hired "his wife" to work in his campaign.

Line nine, first paragraph gives a false impression that "Mr. Wilkerson was told that he had to hire Ms. Broussard", when in fact Jefferson Parish public records clearly indicate that "Karen Parker" was hired by the Parish Attorney's Office. Because this particular sentence follows a statement alluding to a meeting involving Mr. Aaron Broussard it will mislead the public into believing that Mr. Aaron Broussard wanted his "wife" to be hired which is not the case in fact. Also, for the record, only the Parish President could have hired my client which as your audit has explained was Mr. Tim Coulon at that time.

Line fourteen, first paragraph gives the false impression that my client's name was "Ms. Broussard" at the time cited in your audit, when in fact, Jefferson Parish public records will evidence my client's name was Karen Parker at that time.

Lines thirteen and fourteen, first paragraph stated "According to Human Resource records, Ms. Broussard's work location changed on March 8, 2004" when in fact, Jefferson Parish public records evidence that is incorrect. The actual Human Resource records clearly list "Karen Parker" as the employee that changed location.

Lines one and two, paragraph two state Mr. Wilkerson signed "documents" on November 13, 2003, to place "Ms. Broussard on leave" when in fact the public records of Jefferson Parish clearly indicated, as shown on EXHIBIT "A" in my client's first response, that my client's name was "Karen Parker" in the date referenced.

Lines seven, eight and nine, second paragraph, state Mr. Wilkerson signed Human Resources records rescinding "Ms. Broussard's resignation" whereas Jefferson Parish public records reveal that "Karen Parker" has resigned not a "Ms. Broussard". And further, your report states "Ms. Broussard's previous years of service" when in fact, Jefferson Parish public records will evidence that "Karen Parker" accrued previous years of service not a "Ms. Broussard".

Lines two, three, four, five and six, paragraph three incorrectly state incidents involving "Ms. Broussard" when in fact in all four incidents, public records of Jefferson Parish and public campaign records, clearly evidence my client's name was "Karen Parker" at the times of those incidents.

Line one, paragraph four, states a "Ms Broussard was relocated" when in fact, public records of Jefferson Parish will evidence that my client's name was "Karen Parker" at the time of relocation.

This is the second time that my client vigorously stresses the importance of "getting her name right" in accordance with the context of the actual dates that certain instances occurred.

My client was hired by the Parish Council in 1992 as Karen Parker and she left her parish service using her maiden name Karen Parker in 2010.

My client was married to Aaron Broussard from May, 2004 to October, 2009. Yet, your narrative gives the false impression that she was married to Aaron Broussard from 1992 to 2010.

Your addition of a new footnote referencing my client's name change in a November, 2004 Human Resources record from Karen Parker to Karen P. Broussard is most appropriate and appreciated. However, the intent of your footnote is not reflected in your narrative and, according to Jefferson Parish public records and the facts, it should be.

III.

Your Opening statement "1" reads "may have been overpaid by \$45,704" and Lines eleven and twelve, paragraph two, states "resulting in an apparent overpayment of \$45,704." In response to your narrative, I hereby reiterate herein, by reference thereto, the entire section "5" of my client's first written response which is already a part of your public record.

Once again, I challenge your opinion that my client's written legally authorized set salary established by an officially authorized signed Parish document, and in which said same document, (EXHIBIT "A" in the first response) also legally and effectively eliminated her break in service and qualified her for additional longevity pay, can somehow be altered, modified, or set aside by a purely hypothetical analogy. In a court of law, facts are evidence and hypotheses are theory. In the final analysis, proven facts carry the weight of evidence and truth over hypothetical statements every time.

Contrary to facts and Parish laws, your opinion insists on using October 28, 2003 for a hypothetical comparative salary rate chart analysis, despite the fact that your own narrative in Lines one, two, three, four, five, six, seven, eight and nine, paragraph two clearly and correctly state that, and I quote, "Mr. Wilkinson also signed documents on November 13, 2003 to place Ms. Broussard (Karen Parker) on leave without pay for personal reasons from August 1 to October 31, 2003, WHICH EFFECTIVELY ELIMINATED HER BREAK IN SERVICE AND QUALIFIED HER FOR ADDITIONAL LONGEVITY PAY (emphasis added)". Then, inexplicably, your narrative ignores your first nine lines of paragraph two, which documents official actions taken by the Parish, and then wanders into the hypothetical world of "if" for the purpose of creating a hypothetical chart analysis that leads to your hypothetical opinion that states "The increase to her maximum pay allowed for her to receive a higher salary THAN IF (emphasis added) the actual hire date (October 28, 2003) was used as her start date...". The October 28, 2003 was clearly not used as the actual hire date for salary entitlements as clearly indicated on the Human Resources document dated 10/28/03 (EXHIBIT "A") which said document is officially signed and authorized and is without any contravention in any Parish public records.

On what basis then, does a comparison column appear entitled "Annual Salary Maximum with Break in Service" when your own audit findings state that official parish action "effectively eliminated (Karen Parker's) break in service"?

For these above stated reasons my client disputes your opinion that there "may have been" an overpayment in this matter.

IV.

In reference to your opinion stated in Line six, paragraph three, that "Therefore, Ms. Broussard (Karen Parker) may have violated the Parish Code of Ordinances" by participating in campaign activities from August 1, 2003 to October 31, 2003, I re-iterate herein, by reference thereto, the entire section 6) of my client's first written response which is already a part of your public record.

I repeat for emphasis that realizing my client's hire date was retroactively changed to August 1, 2003; and realizing the Parish Ordinance Section 23-2 emphasized "that no person shall knowingly participate in the violation of any of the provisions of this section"; it becomes obvious that my client could not possibly "knowingly participate" in the violation of said ordinance "retroactively". The words "knowingly participate" clearly connote an active "present tense" state of mind element that is impossible to achieve in a retroactive "after the fact" application.

I would argue no one should be accused of violating any ordinance "retroactively". I believe such an allegation would be contrary to the legislative intent in regards to the particular ordinance you cite.

V.

Your use of the term "Security Department" indicates there was in fact a "Security Department" in existence in early 2004. A review of parish budget documents should reveal that there was not a "Security Department" per se in existence at the times cited. At that time, my client recalls just one person, Dorlisa Fobb, was conducting security operations and procedures. These security operations were under the direct official executive oversight of the Parish Attorney's office. When Karen Parker, as a paralegal supervisor, was assigned to help and instructed to work with security operations, she did so as a paralegal assigned to help facilitate security operations. Her paralegal duties were to do whatever assignments were given her. In this case, Karen Parker performed the duties assigned to her as a paralegal that encompassed security operations. Even though she assisted security operations, she did so as a paralegal. As stated in her first response, Karen Parker always and continuously reported to Mary Galley, Tom Wilkerson's secretary, regarding her sick leave, annual leave, vacation days, etc. from the day she started in the Parish Attorney's office in 2003 until the day her position was eliminated on February 5, 2010. As a Parish Attorney paralegal, Mr. Wilkerson was part of the executive team that told Karen Parker that her Parish Attorney job was being eliminated. No persons were present at that meeting from security operations because Karen Parker was never an employee of nor under the authority of security operations.

It is not unusual for personnel in the Parish Attorney's office to be assigned to assist other departments. While on such assignments they are not doing their regular duties but instead are using their talents and institutional knowledge to enhance the effectiveness of the Departments they are assigned to. Once assigned, the Parish Attorney personnel report to a location other than their usual Parish Attorney physical office location. But their assignment to work at a new location other than the Parish Attorney's physical offices by no means relinquishes their employment status as an employee of the Parish Attorney's Office. For instance, recently a Parish Attorney staff member was assigned to work with Animal Control, which became an extended time assignment. The employee was totally engrossed in the operations of Animal Control until the employee's assignment ended. Once ended, the employee returned to the physical offices of the Parish Attorney.

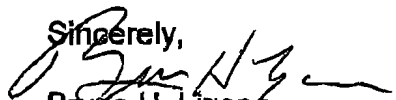
My client was "assigned" to make security operations for the Parish more effective. In the aftermath of Katrina, her assignment was extended indefinitely. She was willing to return to the physical offices of the Parish Attorney at anytime upon request. No such request ever came; so she remained a Parish Attorney employee on an extended assignment until the day her paralegal position was eliminated.

I hereby reiterate herein, by reference thereto, in their entirety Sections 2; Section 3; Section 4; Section 9; and Section 10; and "Exhibit B" at this junction of her second response.

I understand as you stated in your letter of September 22, 2010, my client is being asked "to provide any information "which she has "which might impact the finding contained in the draft report". You further state in said letter that "any information deemed material will be reflected in the report." It is my client's fervent hope, just as you did after my client's first response when there were changes "reflected" in your report, that once again you include the arguments and changes put forth in this second response in your final report.

Again, thank you for your pledge contained in your September 22nd letter that this written response will be included in it's entirety as part of your published report.

On behalf of my client, Karen Parker, thank you for allowing the opportunity to provide a written response prior to the final draft and publication of your audit. I remain,

Sincerely,

Bruce H. Lizana
ATTORNEY AT LAW

BRUCE H. LIZANA
A Professional Law Corporation
405 North Causeway Boulevard
Metairie, Louisiana 70001

Mailing address:
Post Office Box 685
Metairie, Louisiana 70004

Telephone (504) 833-8661

September 8, 2010

Mr. Daryl G. Purpera, CPA, CFE
LOUISIANA LEGISLATIVE AUDITOR
1600 North Third St.
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Formal response to your letter of
August 27, 2010, addressed to
Ms. Karen Parker-Broussard

Dear Mr. Purpera,

Thank you for offering my client, Ms. Karen Parker, an opportunity to respond to your draft compliance audit, as per your letter of August 27, 2010, in the form of comments and information;

With all due respect, the references to "Ms. Broussard" throughout your audit report give a false impression that a "Ms. Broussard" was hired as an administrative assistant for the Council in 1992 instead of Karen Parker; and that a "Ms. Broussard" was hired by the Broussard Campaign instead of Karen Parker; and that a "Ms. Broussard" was placed on leave without pay instead of Karen Parker; and so forth in three references in your paragraph three; and in four references in your paragraph four; and lastly in your paragraph five you reference "on March 8, 2004 a "Ms. Broussard" was reassigned in stead of Karen Parker. My client was not married to Aaron Broussard during the times above referenced by you and to use the reference of a "Ms. Broussard" in those instances in not factually correct, yet gives the impression that her last name was Broussard at the times your report specifically cites. Therefore, please amend your report to reflect that Karen Parker is the appropriate name to use in the above stated references. Also note that Karen Parker was not hired by the

Broussard Administration and she was divorced at the time of your field interview.

First, I note that my client fully cooperated with your field personnel in answering the auditor's questions with full disclosure to the best of her knowledge and belief. Thanks for your acknowledgment of her assistance during this audit.

Reviewing your "draft" in sequence I submit the following in response thereto, to-wit'

1. Paragraph one, lines five and six states my client was hired as a Paralegal Supervisor "although she did not have a paralegal certificate". This statement intimates that a paralegal certificate was a requirement to be hired in this position. When my client was offered this position she was never told such a certificate was required, nor was such a certificate requested to be produced by her. Most importantly, a review of the Department of Human Resources form signed by Tom Wilkerson on 10/28/03 (copy attached) shows that in Section 10 of said form entitled "Duties, responsibilities, special qualification, special equipment to be operated, etc." There is no mention whatsoever of any required certifications for the "Paralegal Supervisor" position. She was confident her over 10 years experience as a top level Chairman Aide was ample qualifications for her new job. There is no evidence whatsoever in her parish records that a paralegal certificate was a requirement for her employment with the Parish Attorney's Office.
2. Paragraph one; lines six and seven refer to the duties my client performed upon being hired by the Parish Attorney's office. She worked physically in the Parish Attorney's office performing all tasks and responsibilities assigned to her including the duties you itemized. As an unclassified "at will" employee she willingly accepted any assignment given to her.
- 3) Paragraph one; lines seven and eight state "until she was transferred to the Security Department on March 4, 2004". In reality my client was never transferred to the Security Department from the Parish Attorney's office. A further review may reveal that there was not a "Security Department" in existence at that time. My client always remained a salaried employee of the Parish Attorney's Office

as a Paralegal Supervisor from her initial hiring date to the date of her position was eliminated on February 5, 2010. No evidence exists documenting my client was "transferred" to another department. The Parish Budget document has always evidenced my client was an employee working for the Parish Attorney's office as a Paralegal Supervisor. She was never referenced in any other Parish Department. My client was never given a "new job" with a "new job title" and "new salary" in a "new department". My client always remained as a Parish Attorney's office Paralegal Supervisor "assigned" to help facilitate the Parish security systems. It was not unusual for a Parish Attorney employee to be assigned to work with other Departments to improve efficiencies where needed. And at the time of her assignment the Parish Attorney's office was the official executive oversight of parish of parish security operations. Karen Parker always continuously reported to Mary Galley in the Parish Attorney's office regarding her sick leave, annual leave, vacation days, etc., from the day she started in the Parish Attorney's Office in 2003 until the day she was laid-off on February 5, 2010. Karen Parker never reported to Dorlisa Fobb regarding these matters, nor did Dorlisa Fobb report to Karen Parker on such matters. Karen Parker and Dorlisa Fobb were always autonomous of one another, working for two different departments but dedicated to the same mission of continually improving the Parish Security System.

In 2004, Post 911 heightened security concerns. As stated above, at that time, the Parish Attorney's office was designated the official executive oversight of the Parish security operations and security systems including I.D. management and internal criminal investigations. My client recalls a concern for potential vulnerability for the parish security operations at the time due to the fact that only one person knew the inner workings and interfacing of the entire security operations. There was no back up in case of sickness, vacations or vacancy.

My client recalls there was no Parish money in the budget to create and fund a new position or positions to help manage the Parish security systems. As the most recently hired non-attorney position in the Parish Attorney's office, my client was "assigned" to help with the duties of managing the Parish Security systems, develop an institutional knowledge of the operations of those systems, and to "stand in" for

Dorlisa Fobb when she was sick, on vacation or absent for any reason. My client's over ten years experience as a Council Chairman Executive Assistant gave her a knowledge of the inner workings of Parish Government as well as working experience with the Department Directors and Administration Executive Staff which were immediate assets that she brought to her assignment.

The value of the Parish Attorney's Office assignment of Karen Parker to help facilitate the Parish Security Systems was most evident in 2009 when Dorlisa Fobb took maternity leave. There was no other Security management employee to take control of day to day security operations. However, Karen Parker, by virtue of the institutional knowledge she acquired during her assignment, controlled the management of the parish security systems throughout Dorlisa Fobb's absence.

Karen Parker was always available upon request to return to the physical offices of the Parish Attorney's office, or to perform any task whatsoever that would be delegated to her by the Parish Attorney's office.

- 4). Paragraph one, lines eight and nine state "In the Security Department, she was responsible for issuing access badges to employees". This statement seems to single out one task that my client performed as the sole purpose of her assignment which is very misleading. I previously mentioned my client was responsible for security system operations during Dorlisa Fobb's maternity leave. I've also included a list of other duties performed by my client labeled "Exhibit B", but is in no way inclusive of all activities she performed during here assignment. The Post 911 heightened security concerns, Post Katrina damages repair and recovery, new security check points at the new Gretna Courthouse and the repaired Yenni Building, new swipe card monitors and new procedures such as elevator access continually added to the demands of managing parish security and to the duties of my client.
5. In paragraph three, you refer to an "overpayment of \$45,704" followed by a hypothetical annual salary rate comparison for years 2003-2009. I deliberately use the word "hypothetical" because in paragraph two of your audit you correctly stated that signed documents on November 13, 2003 "effectively eliminated her break in service and qualified her for

additional longevity". Then your language used in line six of paragraph three is "than if" clearly indicating a hypothetical comparison. Based on your paragraph two acknowledgement of her qualification for additional longevity pay, how then can a paragraph three statement containing "than if" and hypothetical calculation overrule an official parish action and lead to a determination of an "overpayment". My client's position is that actions taken as described in paragraph two of your audit were legitimate official parish acts that lead to her rightful entitlement to additional longevity pay and that no over payment was ever made to her.

When Karen Parker left her position as Administrative Aide to the Council Chairman she had over ten (10) years of parish service which is more than three years beyond the seven year requirement to qualify for longevity raises. When she was hired in the Parish Attorney's office the salary was reduced to \$48,000.00 and the "reason for Salary Change" was listed as a "Demotion". (See attached "Payroll Salary History" labeled "Exhibit C".)

Karen Parker's salary increases beginning in 2004 were a result of annual eligibility raises and one Parish wide Pay Plan recommendation. She received no raises in 2005 or 2006. Between August 1, 2008 and August 2009 she received a raise of \$32.00. (See attached)

- 6) Regarding paragraph four, you stated correctly that my client's hire date was retroactively changed to reflect a hire date of August 1, 2003. At the time my client worked for Mr. Broussard's campaign, it was clear she was not paid by the Parish, was not working on Parish premises, and was not assigned any Parish duties. If, as you correctly stated, my client's hire date was "retroactively changed", then how is it possible as your cited Parish Ordinance states, "could she knowingly participate in the violation of any of the provisions of this section" after the fact.

I note your audit deliberately uses the words "may have violated the Parish Code of Ordinances". I would argue no one should be accused of violating any ordinances "retroactively", and I believe such an allegation would be contrary to the intent of said Ordinance.

- 7) Paragraph five makes the same statements aforementioned in paragraph one i.e. Intimating a "transfer" to a "Security Department" where she "issued access badges to Parish employees". I reiterate my comments made in sections 3) and 4) above stated in their entirety regarding your reiterated statements.
- 8) Paragraph five, lines two and three states, "Although she did not perform paralegal duties" which is contrary to facts. First, paralegals duties are whatever a paralegal is assigned to do by the Parish Attorney's office. My client was assigned to support the operations of the Parish Security operations, as according to her assignment she was in fact performing as a Paralegal the duties assigned to her.

Regarding her duties outlined in the Functions Section under "number 10. Duties, etc. (See Exhibit "A" attached) her assignment included that she "meets with inter-governmental personnel" which she did. She met and conversed with administrators, department heads and individual employees in those departments as well as dealing with other political subdivisions of the parish that depended on the parish security systems as a means of entering and exiting their respective government buildings or offices. Also she "Gathered evidence to formulate the Parish position on Parish of other matters". In particular, relating to "security breaches" involving swipe card readings of individuals entering and leaving secured buildings and providing any other readings or surveillances requested in connection with internal investigations being conducted by the Directors of Security or other Department Directors. In these respects she also prepared documentation and gave opinions on such matters described above.

- 9) Paragraph five, line three states "she was still paid as a Paralegal Supervisor from the Parish Attorney's budget."
My client was paid as a Paralegal Supervisor from the Parish Attorney's budget because she never left that position from the time she was hired to the time she was laid off. She was never transferred to a "new job" or "new department" or given a "new salary". She was a paralegal supervisor "assigned" to work with the Security operations in her capacity as a paralegal supervisor. Here I reiterate positions from Sections 3) above stated.

- 10). Paragraph five, lines 3, 4 and 5 states "An equivalent position to her job duties would be ID/Security System Coordinator which has a maximum salary of \$42,963.

This is misleading in that her job duties as Paralegal Supervisor never changed in respect to the fact that she performed any and all duties assigned to her irregardless of the fact that her assigned duties compared to another employee's duties. The mere fact that she was assigned to work with the Parish Security Operations and in particular with the only person hired to conduct security operations, namely Dorlisa Fobb does not constitute a change of job title, job description or salary scale.

As stated in Section 3) above, and reiterated here Karen Parker always continuously reported to Mary Galley in the Parish Attorney's office regarding her sick leave, annual leave, vacation days, etc., from the day she started in the Parish Attorney's Office in 2003 until the day she was laid-off on February 5, 2010. Karen Parker never reported to Dorlisa Fobb regarding these matters, nor did Dorlisa Fobb report to Karen Parker on such matters. Karen Parker and Dorlisa Fobb were always autonomous of one another, working for two different departments but dedicated to the same mission of continually improving the Parish Security System.

There is no legitimate comparison between the salary of a Parish Attorney Paralegal Supervisor and the position of Dorlisa Fobb. They worked for different departments, had different job titles and different salary structures.

To simply state that because my client, as a Parish Attorney Paralegal was assigned to work along side Ms. Fobb in completing security system tasks that that fact in and of itself justifies a different "job title" or "salary", is completely contrary to the Parish system of budgeted titles and assigned duties.

I understand as you stated in your letter of August 27, 2010, that you will review this response and that any information deemed material will be reflected in your report. Hopefully this response will result in changes in your report to accurately reflect the facts and the laws applicable thereto. My client also appreciates that this written response, in its entirety will be included as part of the published report.

On behalf of my client, Karen Parker, thank you for allowing the opportunity to provide a written response prior to the final draft and publication of your audit.

I remain,

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce H. Lizana", with a long horizontal flourish extending to the right.

Bruce H. Lizana
ATTORNEY AT LAW

Position Control No. 1255-002

LS-0001-0000-00012
Tracking Number
008719

PARISH OF JEFFERSON

DEPARTMENT OF HUMAN RESOURCES

REQUEST TO FILL A VACANT JOB

Kevin 441-7001

[Handwritten initials]

1. Department and District No. Law 0021	2. Class Title and Code PARALEGAL SUPERVISOR 616
3. Type <u>New Position</u>	4. Pay Rate: <u>48,000.00</u> 28,000.00 PER YEAR
7. Type of Position Permanent	5. Regular Full Time Hours per Week <u>35.00</u>
	8. Place of Work: EAST JEFFERSON 5794 PARISH ATTORNEY EB - SUITE SUITE 701 YENNI BLDG

10. Duties, responsibilities, special qualifications, special equipment to be operated, etc.

Supervisor: WILKINSON, THOMAS

1319 Phone #: 5047366300

Essential Functions

Individual conducts basic legal research, interviews witnesses, meets with inter-governmental personnel and members of the public, gathers evidence to formulate the Parish's position on Parish or other matters. Individual prepares legal documents including pleadings, wills, contracts, leases, property descriptions and legal opinions setting forth the Parish's position on Parish and other matters. Individual supervises and coordinates the activities of various support staff.

Non Essential Functions

Individual receives legal and factual information from outside sources via written communication or telephone and records information for attorneys/conveys information to attorneys. Individual travels to and from courthouse or quasi-judicial, administrative or private venue to deliver and file pleadings, serve subpoenas, conduct investigations and/or attend hearings.

Notations

THIS WILL RESCIND RESIGNATION OF 7/31/03.
BEGINNING SALARY TO BE SET AT \$48,000.00 ANNUALLY.
STARTING DATE: 8/1/03.

Approvals: DApprvd 10/27/03 FApprvd 10/27/03 HApprvd 10/27/03

11. Signature of Approving Authority

12. Date

[Handwritten signature]

10/28/03

HUMAN RESOURCES DEPARTMENT APPROVAL

Signature _____

Date _____



- **General Clerical Duties**
 - Incoming/Outgoing phone calls
 - Copy
 - File
 - Fax
 - Print
 - Mail
 - Shred

- **Incoming/ Outgoing service emails through Microsoft Outlook**
 - For service issues to contractor technicians
 - For employee issues

- **Work with HRM, responsible for processing photo IDs for new hire orientation employees.**
 - Filing form
 - Mailing forms to Personnel
 - Mailing to each department

- **Operate Lenel On Guard 2000 working in ID Mgmt software daily.**
 - Input confidential information in data
 - Processing employee photo request.
 - Activating and Deactivating badges
 - Granting Access levels
 - Maintain by cleaning printer
 - Changing printer ribbon

- **Take and process request photos and special appointments.**

- **Trouble shooting daily with Jefferson Parish employees and contractors.**

- **Verify and Update data information in the Lenel Software.**

- **Work independently processing confidential information**



**Payroll Salary History
Karen Broussard**

<u>Date of Action</u>	<u>Annual Salary</u>	<u>Job Title</u>	<u>Reason for Salary Change</u>
February 3, 1992	33,972	Council District Administrative Assistant	New Hire
August 1, 1992	35,676	"	Annual Eligibility Raise
June 12, 1993	41,304	"	Discretionary Raise
August 1, 1993	43,368	"	Annual Eligibility Raise
August 1, 1994	45,528	"	Annual Eligibility Raise
August 1, 1995	47,808	"	Annual Eligibility Raise
January 1, 1986	47,808	Council Chairman Administrative Aide	Department Transfer No Salary Change
August 1, 1996	50,208	"	Annual Eligibility Raise
August 1, 1997	52,716	"	Annual Eligibility Raise
January 2, 1999	54,720	"	New Pay Plan
August 1, 1999	57,456	"	Annual Eligibility Raise
August 1, 2000	76,994	"	Annual Eligibility Raise
August 11, 2001	80,844	"	Annual Eligibility Raise
August 10, 2002	84,888	"	Annual Eligibility Raise
August 1, 2003	48,000	Paralegal Supervisor	Demotion
December 13, 2003	51,789	"	Discretionary Raise
August 7, 2004	54,378	"	Annual Eligibility Raise
January 6, 2007	58,728	"	Pay Plan Parishwide
August 4, 2007	61,884	"	Annual Eligibility Raise
August 2, 2008	64,747	"	Annual Eligibility Raise
August 1, 2009	64,778	"	Annual Eligibility Raise



Christopher J. Aubert
caubert@aubertlaw.com

THE AUBERT LAW FIRM
ATTORNEYS AT LAW
LOUISIANA • TEXAS • MISSISSIPPI
www.aubertlaw.com

RECEIVED
LEGISLATIVE AUDITING
2010 SEP -7 AM 10:39

Tuesday, August 31, 2010

Mr. Daryl G. Purpera, CPA, CFE
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Re: Ken Trahan

Dear Mr. Purpera:

I received your August 27 letter and its attachment. I have no idea of the scope of your "draft compliance audit report on the Jefferson Parish Council," so I have no way of determining what information may be "material" to that report.

As for the two paragraphs pertaining to Mr. Trahan that are attached to your letter, the information is *generally* correct, but with the following clarification. Basically, Mr. Trahan resigned his position in recreation due to being hired to run the WGSO radio station. He was asked to continue on a part-time basis with Jefferson Parish by President Aaron Broussard. In this regard, the paralegal information in your attachment is correct. Ken has no paralegal qualifications and did not know that the Parish Attorney was paying him.

Further, Ken worked from his office at WGSO, and later from home, to complete tasks, which included the general duties mentioned. He also worked occasionally at the Jefferson Parish office to, *e.g.*, produce phone messaging, produce PSA videos, or attend meetings. Ken cannot now, many moons after the fact, provide specific documentation of precisely what he did, or exactly when he did it, because there was no reason for him to keep that information once he was paid. Suffice to say, he did a lot that is not contained in your attachment.

If this response is not satisfactory, please contact me. Please remember that Mr. Trahan has been fully cooperative, and will continue to be so. But, neither he nor I can provide information in a vacuum, and, again, I don't know anything about your "draft compliance audit report on the Jefferson Parish Council" to do any more.

Best Regards,



Christopher J. Aubert

CJA/std

DEBORAH A. VILLIO

ATTORNEY AT LAW
5440 DAVID DRIVE
KENNER, LOUISIANA 70065
(504) 628-3535

RECEIVED
LEGISLATIVE AUDITOR
2010 SEP -3 AM 10:21

September 1, 2010

Mr. Daryl G. Purpera, CPA, CFE
Legislative Auditor
1600 No. Third Street
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

Thank you very much for forwarding to me a copy of the section of the Legislative Auditor's draft compliance report in which I am mentioned, and for affording me the opportunity to respond.

By way of clarification, as to the date of Mr. Thomassie's hire (which is noted in the report as January 26, 2009, upon which it is also noted that he was immediately assigned to the Code Enforcement Department), I can only provide that I was informed of Mr. Thomassie's actual hire after the fact through a telephone call that I received from Mr. Tim Whitmer, then Chief Administrative Officer, and do not have any independent knowledge or recollection of that date (the day I learned he was hired) in relation to his actual hire date. I was not privy to the specifics of Mr. Thomassie's hire, including his start date. However, upon learning that Mr. Thomassie had been hired and assigned to Code Enforcement as had been discussed in the earlier meeting noted in your report, I immediately contacted Mr. Thomassie and had him meet with me at my office to discuss with him the property maintenance inspector position.

Mr. Thomassie was advised by me that in the absence of any specific assignments for property maintenance inspection, he was to spend his working hours removing illegally posted signs on public rights of ways and public property on the west bank of Jefferson Parish, which duty was the responsibility of the property maintenance section. To the best of my recollection, I further arranged for Mr. Thomassie to report to the West Bank property maintenance supervisor, Mr. William Howard, for training as a property maintenance inspector and for supervision. Mr. Howard was the direct supervisor for all property maintenance inspectors assigned on the west bank.

Mr. Daryl G. Purpera
September 1, 2010
Page Two

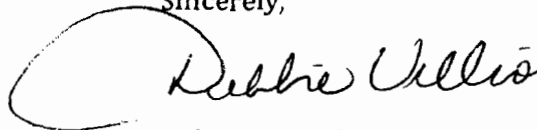
Any allegation that Mr. Howard would call the Director's office (my office) to see if Mr. Thomassie worked his hours for the day and that he would then fill out a daily time sheet for Mr. Thomassie and turn that sheet in seems **preposterous** and/or an outright falsehood. To the best of my recollection, individual time sheets were not prepared for any one employee but rather a daily time sheet was prepared by a supervisor for all inspectors and/or employees under that supervisor's direction. Mr. Thomassie's name and the hours he worked should have been **included on Mr. Howard's time sheets**, along with the other inspectors under his supervision. Further, I am unaware of any phone call by Mr. Howard to my office at any time regarding Mr. Thomassie and/or the hours Mr. Thomassie worked. My office was on the east bank of Jefferson Parish in the Yenni Building. Mr. Thomassie was located on the west bank. As a property maintenance inspector on the westbank, Mr. Thomassie fell under the supervision of Mr. Howard. I would have no independent knowledge of the hours that Mr. Thomassie worked to have been able to provide such information to Mr. Howard and/or anyone in the Director's Office to provide to Mr. Howard, nor would I, as Code Director, have allowed such a practice. Further, at no time did anyone in the Director's Office ever come to me and inform me that Mr. Howard may have called for any such information. Mr. Howard never called me directly for such information and I was rarely out of the office and find it unimaginable that these alleged calls by Mr. Howard would have taken place to any employee within the Director's office without my knowledge.

Lastly, it is noted in the report that I stated that I did not continue to monitor Mr. Thomassie and assumed that Mr. Howard would supervise him. Because I did not hear any complaint about Mr. Thomassie, I assumed that he was doing his job. I feel it necessary to note that as Director, I oversaw a department of more than 140 employees split between the east and west banks of Jefferson Parish. I was not the immediate supervisor for any inspector but rather each section of inspectors on each bank of the river had an immediate supervisor. In Mr. Thomassie's case, that was Mr. Howard. Under my leadership, I instituted numerous investigations through both the Jefferson Parish Sheriff's Office, a private investigator hired by the Parish, as well as the Human Resources Department, when I received complaints both from within the Department, including supervisor's complaints, as well as outside sources, that an inspector was committing wrongdoing to include payroll fraud. At no time as Director of Code Enforcement did any one report such information to me regarding Mr. Thomassie. Had I gained knowledge of same or had Mr. Howard or anyone else reported to me such information and/or had Mr. Howard ever phoned me or my office regarding Mr. Thomassie as Mr. Howard has apparently alleged, I would have immediately requested an investigation of Mr. Thomassie at that time.

Mr. Daryl G. Purpera
September 1, 2010
Page Three

Thank you again for the opportunity to assist your office and to respond to the draft. Should you have any questions or if I can provide additional information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Deborah Villio". The signature is written in black ink and is positioned to the right of the word "Sincerely,".

Deborah A. Villio

SEXTON ~ HEBERT
ATTORNEYS AT LAW

10715 N. OAK HILLS PARKWAY
BATON ROUGE, LOUISIANA 70810
TELEPHONE (225) 767-2020
FACSIMILE (225) 767-0845

JODI BAUER
jodibauer@sextonlaw.net
APRIL BROUSSARD
aprilbroussard@sextonlaw.net

TODD HEBERT
toddhebert@sextonlaw.net
R. GRAY SEXTON
graysexton@sextonlaw.net

JENNIFER L. JACKSON*
jennyjackson@sextonlaw.net
* Also licensed in Arkansas
EDYTHE KOONCE
edy.koonce@cox.net

September 20, 2010

Via Email Only: dpurpera@lla.la.gov

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802

Re: Fontenot & Associates, LLC's and Scott Fontenot's Response to
Auditor's Revised Report on Jefferson Parish's
Employee Health Insurance

Dear Mr. Purpera:

Fontenot & Associates, LLC and Scott Fontenot present the following response to the Louisiana Legislative Auditor's Report:

Although the report of the Legislative Auditor concludes that Mr. Fontenot was determined by the Ethics Board to be a public servant in Docket No. 2008-863d, it is noteworthy that the governmental entity involved in that request for advisory opinion was St. John the Baptist Parish and *not* Jefferson Parish. Additionally, the Ethics Board has not made a determination that Mr. Fontenot or Fontenot & Associates would be considered a public servant by virtue of services provided by Mr. Fontenot or Fontenot & Associates to Jefferson Parish.¹

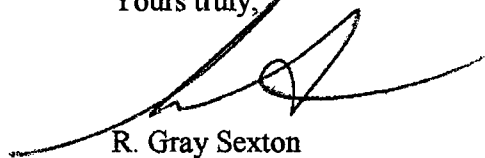
¹ Mr. Fontenot submitted a request for advisory opinion to the Ethics Board in Docket No. 2010-325 seeking an opinion that neither he nor Fontenot & Associates would be a public servant by virtue of a contractual relationship with Jefferson Parish, as well as other determinations involving the application of the Ethics Code. However, due to time constraints that required an opinion regarding the application of the Ethics Code no later than the Ethics Board's May 21, 2010 board meeting, Mr. Fontenot conceded – only for the limited purposes of obtaining an advisory opinion by the end of May, 2010 concerning the application of other aspects of the Ethics Code – that he and Fontenot & Associates were public servants. Nonetheless, the Ethics Board has not made a determination at Mr. Fontenot's request – or at the request of any other person who has standing – that Mr. Fontenot or Fontenot & Associates are public servants for providing services to Jefferson Parish.

Moreover, the advisory opinion rendered by the Ethics Board in Docket No. 2008-863d was rendered at the request of John Millet, a competitor of Mr. Fontenot and Fontenot & Associates. Mr. Millet did not have standing to request the advisory opinion because, as a competitor of Mr. Fontenot, Mr. Millet did not have a demonstrable and objective interest in obtaining the advisory opinion.²

More importantly, however, the advisory opinion was rendered without any involvement of Mr. Fontenot. Mr. Fontenot neither participated in nor appeared before the Ethics Board prior to the rendering of Docket No. 2008-863d. Additionally, Mr. Fontenot was never contacted by the Ethics Board to provide any information to or answer any questions of the staff of the Ethics Board or to verify the facts as stated in the request for advisory opinion.

As the opinion rendered in Docket No. 2008-863d by the Ethics Board was impermissibly obtained and rendered. Neither Mr. Fontenot nor Fontenot & Associates are public servants, in keeping with the opinion rendered by the Ethics Board in Docket No. 2008-1150 involving the law firm of Taylor, Porter, Brooks. As neither Mr. Fontenot nor Fontenot & Associates are public servants, the provisions of the Ethics Code are inapplicable to them and, thus, no violations of the Ethics Code have occurred.

Yours truly,



R. Gray Sexton

cc: Mr. Scott Fontenot

² Section 601 of the Rules for the Board of Ethics provides that “the board shall receive requests for advisory opinions filed by affected persons.” An “affected person” is defined as “any person or governmental agency, or the authorized representative of such person or agency with a demonstrable and objective interest in the board’s interpretation, construction, and application of any law within the board’s jurisdiction.” *Rules for the Board of Ethics §101B* [emphasis added].

ToJodie Carter <jcarter@lla.la.gov>

cc"Timothy A. Whitmer" <timwhitmer@aol.com>, Dawn
<DawnWhitmer@aol.com>, Pat Fanning <pfanninglaw@aol.com>

SubjectRe: Jefferson Parish - Audit Finding

Please respond to
dciolino@gmail.com

Jodie,

Thanks for the opportunity to review this draft. In response to what you have prepared, please consider the following:

In late 2005 when THT was formed Maurice (Hippo) Katz was the agent for the Clerk of Court and brought that account to THT as a start up account. Mr Katz remained the agent and assigned the commissions to THT. Mr. Whitmer believed that there was no legal problem with sharing commissions because the Jefferson Parish Clerk of Court is a governmental entity separate and distinct from Jefferson Parish government, and as a result, it was an entity over which Mr. Whitmer had no supervisory authority or control whatsoever.

In late 2008, the Clerk of Court entered into a contract with Humana to provide health insurance to the Clerk's office. At that time, Mr. Whitmer became aware that Mr. Katz and Scott Fonteneaux were co-agents on the Clerks account. At that point, Mr. Fonteneaux paid Mr. Katz's share of the Clerk's account to Coulon Consultant who then split the Katz portion of the commission 3 ways as per the THT agreement. Please note that funds paid to Coulon Consulting were from Humana and had nothing to do with Coventry.

At no time did Mr. Whitmer give Coventry or any other vendor any preferential consideration. A review of the record will confirm this.

Dane
Dane S. Ciolino
M: (504) 975-3263
dciolino@gmail.com
www.lalegaethics.org



BYRON L. LEE
COUNCILMAN, DISTRICT 3
JEFFERSON PARISH

RECEIVED
LEGISLATIVE AUDITOR
2010 SEP 17 AM 9:48

WESTBANK
4TH FLOOR, NEW COURTHOUSE
GRETNA, LOUISIANA 70053
SUITE 403
(504) 364-2603 – FAX: (504) 364-3704

EASTBANK
1221 ELMWOOD PARK BLVD.
JEFFERSON, LOUISIANA 70123
SUITE 1011
(504) 736-6591 – FAX: 736-6598

Dr Mr. Purpera:

I am in receipt of the letter that you sent to my office in reference to a Cooperative Endeavor Agreement with Alpha Phi Alpha Fraternity, Inc. I agreed to meet with your staff regarding this matter and had hoped if I were quoted, I would be quoted in proper context.

Response: Paragraph 1

Your lead auditor asked me a question about the “\$5,000 payment and how I thought it should be classified?” My answer was “I don’t know and nor was I sure of how it should be classified.” I don’t deny stating that I thought that it would be used to offset the cost of the convention, however; that was just my opinion and not a statement based on fact.

Response: Paragraph 2

I can not speak for anything conversations and or email between Mr. Dwyer, Mr. Jumperie or Mr. Johnson because I was not included on those exchanges. However, let me be clear I did not state that Insurance requirements were waived, because as I stated to the auditors, “I had no knowledge of conversations between the three parties involved.”

I did say that it appeared as though they were waived and if so it would not surprise me because the parish has frequently waived certain things during my tenure on the council and it is not an unusual occurrence. I further went on to say that the Parish Attorneys Office handles those matters (waivers) not us.

In closing, if my comments are going to be used in your finished report I would appreciate that this response be included as well. It is imperative to me that all comments attributed to me be stated in its proper context. Furthermore, I would appreciate if

Alpha Phi Alpha Fraternity, Inc. good name and outstanding reputation not be tarnished unnecessarily in this report.

Sincerely,

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line extending to the right.

Councilman Byron Lee



BYRON L. LEE
COUNCILMAN, DISTRICT 3
JEFFERSON PARISH

WESTBANK
6TH FLOOR, NEW GOVERNMENT BLDG.
GRETN, LOUISIANA 70053
SUITE 6500
(504) 364-2603 - FAX: (504) 364-3704

EASTBANK
1221 ELMWOOD PARK BLVD.
JEFFERSON, LOUISIANA 70123
SUITE 1011
(504) 736-6591 - FAX: 736-6593

Mr. Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
1600 North Third Street, PO Box 94397
Baton Rouge, La 70804-9397

Dear Mr. Purpera:

This letter is in response to the Liability insurance issue concerning the Cooperative Endeavor Agreement between Alpha Phi Alpha and the Parish of Jefferson. As a result of an email from Mr. Jeremy Dwyer, Assistant Parish Attorney, I only provided him with contact information for Mr. Johnson

At no time do I recall having a conversation with Mr. Johnson implying that the insurance issue had been worked out.

Sincerely,

Casey Jumper
Council Aide