

CITY OF OPELOUSAS  
OPELOUSAS, LOUISIANA  
REGULAR MEETING MINUTES  
JUNE 11, 2019

The Council of the City of Opelousas, Parish of St. Landry, State of Louisiana, convened in a regular session on this 11<sup>th</sup> day of June 2019 at 5:00 p.m.

With Mayor Julius Alsandor presiding, the meeting was called to order.

Mayor Alsandor requested the Clerk to call the roll and the following Council members were PRESENT: Marvin Richard, Milton Batiste III, Floyd Ford, Charles Cummings, Sherell Roberts, and Chasity Davis. ABSENT: None.

A moment of silent meditation was observed. Mayor Alsandor stated that each month from hereafter he has instituted inviting the Pastors and Priests of our surrounding community to come before each meeting and pray that we take care of business but also pray for the guidance that all of us in the City of Opelousas what is right for each and every one of us. Rev. Robert Dupre led the Prayer. Mayor Alsandor pointed out that last Thursday was the 75<sup>th</sup> anniversary of D-Day and he recognized all of the veterans that were in attendance at the meeting. Mayor Alsandor acknowledged Mr. Willie Durisseau who turned 101 years old this past weekend. He also spent time with Mrs. Carmouche and Mrs. Jones who are both 100 years old. Mr. Freddie Herpin led the Pledge of Allegiance.

On a motion by Alderman Charles Cummings and seconded by Alderman Marvin Richard, it was resolved to approve the Minutes of the Regular Meeting held 05/14/2019 with any necessary changes. A roll call vote was taken with the following results:

YEAS: Marvin Richard, Milton Batiste III, Floyd Ford, Charles Cummings, Sherell Roberts, and Chasity Davis.

NAYS: None.

ABSENT: None.

On a motion by Alderman Milton Batiste III and seconded by Alderwoman Chasity Davis and Alderman Charles Cummings, it was resolved to accept the agenda. A roll call vote was taken with the following results:

YEAS: Marvin Richard, Milton Batiste III, Floyd Ford, Charles Cummings, Sherell Roberts, and Chasity Davis.

NAYS: None.

ABSENT: None.

#### ANNOUNCEMENTS

- Announcement Regarding Operating Hours at City Hall. Mayor Alsandor stated that recently he met with the department heads and the City is looking at taking some steps for energy efficiency as well as cost-cutting measures. The administrative building here will be looking at changing the work hours. The office will open at 7:30 a.m. and close at 5:30 p.m., Monday through Thursday. On Fridays, we will be working half a day, 7:30 a.m. to 11:30 a.m. Customers will be served from 7:30 a.m. – 5:15 p.m., Monday through Thursday, and 7:30 a.m. to 11:15 a.m. on Fridays.
- Recognition of Contributors to the “Giles Gives Back” Program. Mr. Bob Giles of Giles Nissan of Opelousas recently donated a check to be shared between the three St. Landry Parish churches recently destroyed by fire. Mr. Giles provided a list of some of the major donors who contributed to the Program.

#### **List of Major Donors to Giles Gives Back St. Landry Churches**

<b>\$10,000</b>	<b>C H Fenstermaker &amp; Associate LLC</b>
<b>\$10,000</b>	<b>Stuller Family Foundation</b>
<b>\$6,000</b>	<b>C P Hilliard</b>
<b>\$5,000</b>	<b>Port Barre United Methodist Church</b>
<b>\$3,000</b>	<b>Col Robert T Williams, USAF (Ret)</b>
<b>\$3,000</b>	<b>John H. Dejean</b>
<b>\$3,000</b>	<b>First Baptist Lafayette</b>
<b>\$1,500</b>	<b>Christian Life Center</b>
<b>\$1,500</b>	<b>Jacob &amp; Mary Abdalla</b>
<b>\$1,000</b>	<b>The Roman Catholic Church of The Archdiocese of New Orleans</b>
<b>\$1,000</b>	<b>Radiology Associates of Opelousas LLP</b>
<b>\$1,000</b>	<b>Virgil &amp; Pauline Skinner</b>

- Announcement by Mr. Carl Hardy, candidate for Sheriff of St. Landry Parish. Mr. Hardy stated that he has 17 years of law enforcement experience. He plans to bring a 5-man suppression team to the Parish and assist the Opelousas Police Department. He also plans to put 10 deputies on each patrol shift as well as have an adequate number of deputies to work the jail as well and to implement a Jr. Deputy Program.
- At this time, Mr. Lawrence Richard asked to be recognized and stated that he is also a candidate for Sheriff with 25 years of helping people.
- Announcement by Mr. C. D. Ballard regarding plans to erect a Historical Memorial Marker on grounds designated for Old St. Landry Training School. Mr. Ballard stated that a Historical Memorial Marker was originally planned for the site. He is requesting the support of the City in this endeavor. He informed everyone that the last class graduated in 1953.
- At this time, Mr. Melvin “Mitch” Richard asked to be recognized and stated that the City needs to do more for the children. He wants to build a track for the children to train and wants the City to work on getting the swimming pool opened. He stated that he wants to save the children from violence. Mr. Richard stated that he want to build the track behind Opelousas Junior High and he stated that his organization, Southside Community Care Outreach, is a 501(c)3 agency.

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- Alderman Floyd Ford thanked Mrs. Sabrina Salling, representative for CLECO, on behalf of the City and District B for CLECO's contribution to a project he spearheaded in District B.

## **PRESENTATIONS**

Presentation by Mr. Vic Slaven and Mrs. Christy Fusilier regarding FY17-18 Audit Report. Mr. Slaven highlighted the audit numbers and the findings listed in the FY17-18 Audit Report. Mr. Paul Gennuso requested that the Audit Report be placed on the City's website. It was also noted that the Audit Report will be available on the Legislative Auditor's website at [www.la.la.gov](http://www.la.la.gov).

Mr. Slaven went over the following Items in the Audit Report: Page 2 which listed the Auditing Firm's opinions regarding the presentation of the financial statements and required supplemental and other information; Page 9 which listed the City's Balance Sheet information of total assets and total liabilities and fund balances as of 08/31/2018; Page 11 which listed the Statement of Revenues, expenditures, and changes in Fund Balances, as of 08/31/2018; Pages 13 and 14 which listed the Statement of Net Position – Proprietary Funds and Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds as of 08/31/2018 and beginning on Page 72, the findings were as follows:

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Schedule of Current and Prior Year Audit Findings and Management's Corrective Action Plan

Year Ended August 31, 2018

A. Internal Control Over Financial Reporting

### **2018-001 Application of Generally Accepted Accounting Principles (GAAP)**

Fiscal year finding initially occurred: Unknown

**CONDITION:** The City does not have adequate internal controls over recording the entity's financial transactions or preparing its financial statements, including the related notes in accordance with generally accepted accounting principles (GAAP).

**CRITERIA:** AU-C3265.A37 identifies the following as a deficiency in the design of (internal) controls: "... in an entity that prepares financial statements in accordance with generally accepted accounting principles, the person responsible for the accounting and reporting function lacks the skills and knowledge to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements."

**CAUSE:** The cause of the condition is the result of a failure to design or implement policies and procedures necessary to achieve adequate internal control.

**EFFECT:** Financial statements and related supporting transactions may reflect a material departure from generally accepted accounting principles.

**RECOMMENDATION:** Management should evaluate the additional costs required to achieve the desired benefit and determine if it is economically feasible in relation to the benefit received.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The City has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the City to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.

### **2018-002 Utility Bill Collections**

Fiscal year finding initially occurred: 2018

**CONDITION:** During a test of utility accounts of the City's customers, it was noted that some accounts are not being paid in full or timely, and the customers, including employees, continue to receive service in violation of the City's utility cut-off policy.

**CRITERIA:** The utility cut-off policy requires the City terminate services to customers when an account becomes 60 days delinquent.

**CAUSE:** The City has not properly followed its written policies and procedures regarding past due accounts and the proper cut-off procedures to disconnect services relating to nonpayment by customers.

**EFFECT:** Failure to follow written policies and procedure increases the risk of not having continuity of operations and the risk of long outstanding collections of utilities.

**RECOMMENDATION:** Management should consistently comply with its written policies and procedures in the future and cut-off utility services of customers, including employees, who do not pay within the time limit stated in the policy.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** Effective January 1, 2019 and the new administration taking office, the City will adhere to the policies that have been adopted with regard to the cutoff policy and ensure that all employees follow the same rules as our customers.

### **2018-003 Purchasing Procedures**

Fiscal year finding initially occurred: 2018

**CONDITION:** In our examination of the City's purchasing procedures, we found numerous incidents in which the Police Department failed to obtain purchase orders as required by the purchasing policy. Officers were found to be making several purchases within one day, each under the \$300 purchase order requirement threshold in an apparent effort to avoid obtaining a purchase order.

**CRITERIA:** The City's purchasing policy requires a purchase order be obtained for all purchases in excess of \$300.

**CAUSE:** The City has not properly followed its written policies and procedures regarding purchase orders.

**EFFECT:** Failure to follow written policies and procedure increases the risk of not having continuity of operations and the risk of improper purchases being made.

**RECOMMENDATION:** Management should comply with its written policies and procedures in the future and ensure purchase orders are obtained for all purchase in excess of the \$300 purchase order threshold.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The administration will improve communications with the Police Department regarding purchasing policies and review transactions to ensure purchasing procedures are followed. No one will be allowed to make multiple purchases within one day.

### **2018-004 Approval of Invoices for Payment**

Fiscal year finding initially occurred: Unknown

**CONDITION:** The City lacks proper controls over the processing and approval of invoices for payment. In several instances, invoices were paid without proper approval.

**CRITERIA:** The City's purchasing policy requires the department director responsible for the purchase to approve the invoice and submit the associated purchase order form, when applicable, for proper documentation.

**CAUSE:** The City has not properly followed its written policies and procedures regarding the approval of invoices.

**EFFECT:** Failure to follow written policies and procedure increases the risk of not having continuity of operations and the risk of improper purchases being made.

**RECOMMENDATION:** Management should comply with its written policies and procedures in the future and ensure all invoices submitted for payment are properly approved prior to processing for payment.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The City will ensure that purchasing policies are followed for the processing of all invoices through communication with all department heads that all invoices are to be properly approved prior to processing for payment.

### **2018-005 Timekeeping System**

Fiscal year finding initially occurred: Unknown

**CONDITION:** Employees of the City are not consistently utilizing the electronic timekeeping system. Employees maintain manual timesheets that do not agree to the time clock report generated at the end of each pay period.

**CRITERIA:** AU-C3325.05, Communicating Internal Control Related Matters Identified in an Audit, states, in part:

"A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A deficiency in design exists when:

A control necessary to meet the control objectives is missing, or

An existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met."

**CAUSE:** The City has not enforced its policy requiring employees to utilize the electronic timekeeping system.

**EFFECT:** Failure to follow enforce its policy requiring employees to utilize the electronic timekeeping system increases the risk of paying employees for time not actually worked.

**RECOMMENDATION:** Management should enforce its policy requiring employees to utilize the electronic timekeeping system and ensure that electronic timecards are attached to the manual time sheets to evidence actual time worked.

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MANAGEMENT'S CORRECTIVE ACTION PLAN: The City is in the process of updating its electronic timekeeping system and will ensure that all employees utilize the electronic timeclocks in the future.

**2018-006 Excessive Pay to Lifeguards**

Fiscal year finding initially occurred: 2018

CONDITION: According to City officials, lifeguards are tasked with monitoring the North Park pool during designated pool hours during the summer months. At any given time, there should be two to three lifeguards on duty. Based upon an examination of timesheets for summer lifeguards, the City paid an average of 15 lifeguards per day for hours in excess of the pool's stated hours of operation.

CRITERIA: AU-C8325.05, Communicating Internal Control Related

Matters Identified in an Audit, states, in part:

"A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A deficiency in design exists when:

A control necessary to meet the control objectives is missing, or

An existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met."

CAUSE: The cause of the condition is the result of a failure to design or implement policies and procedures necessary to achieve adequate internal control.

EFFECT: Failure to scrutinize approved timesheets for summer lifeguards may have led to payments made for time not actually worked and could constitute a prohibited donation of public funds and/or payment of a thing not due. The Louisiana Constitution, Article VII, Section 14 provides that funds, property or things of value of the State or of any political subdivision, shall not be donated to any person. In addition, the Louisiana Civil Code provides for cases involving "payment of a thing not due." Civil Code Article 2299 provides that "a person who has received a payment or a thing not owed to him/her is bound to restore it to the person from who he/she received it."

RECOMMENDATION: Management should implement policies and procedures to ensure that payments made to employees are for actual time worked.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City will provide up to three lifeguards during designated pool hours. Lifeguards will be paid for actual hours work. Payment will cease upon the closing of the pool.

**2018-007 Inadequate Controls over Police Identification**

Fiscal year finding initially occurred: 2018

CONDITION: The City lacks proper controls over badges issued to police officers. Badges issued are not numbered and no listing of outstanding badges is maintained. Based upon a review of invoices, several badges purchased indicate professions such as Nurse and Minister. Discussions with City officials indicated that members of the public have been returning these badges to the Police Department.

CRITERIA: AU-C8325.05, Communicating Internal Control Related Matters Identified in an Audit, states, in part:

"A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A deficiency in design exists when:

A control necessary to meet the control objectives is missing, or

An existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met."

CAUSE: The cause of the condition is the result of a failure to design or implement policies and procedures necessary to achieve adequate internal control.

EFFECT: The lack of control over police badges could lead to unauthorized individuals impersonating police officers.

RECOMMENDATION: It is recommended that the City evaluate controls over police officer identification and implement procedures to ensure only serving City of Opelousas police officers are provided such credentials.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The Administration and the Police Department are evaluating controls over the issuance of badges and will implement procedures to ensure that police officer identification is only issued to serving City of Opelousas police officers.

**2018-008 Late Payment of Invoices**

Fiscal year finding initially occurred: 2018

CONDITION: During the year, the City paid several invoices after the due date resulting in late fees being assessed.

CRITERIA: Sound business practices require that obligations be paid timely and when due.

CAUSE: The cause of the condition is the result of payments being withheld due to cash flow constraints.

EFFECT: The failure to pay vendors timely could lead to late fees being assessed and increases the risk that vendors will cease doing business with the City.

RECOMMENDATION: It is recommended that the City process and pay invoices timely and by the due date.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City will closely monitor all invoices received and disburse funds timely to avoid any late fees.

**8. Compliance**

**2018-009 Asset Management**

Fiscal year finding initially occurred: 2016

CONDITION: The City has not implemented procedures to ensure a listing of the City's capital assets is maintained and monitored as required by LA R.S. 24:515. Also, no physical inventory of capital assets was performed during the year ending August 31, 2018.

CRITERIA: LA R.S. 24:515 requires the City to maintain records of all land, buildings, improvements other than buildings, equipment, and any other general fixed assets which were purchased or otherwise acquired, and for which the City is accountable.

CAUSE: The City does not have adequate controls or policies and procedures established to ascertain that assets are properly maintained as tracked as required by LA R.S. 24:515.

EFFECT: Failure to maintain an accurate asset listing could result in misappropriation of those assets or a material misstatement of the City's financial statements.

RECOMMENDATION: The City should implement control procedures to ensure assets are properly monitored as required by LA R.S. 24:515 and annual inventory inspections reconcile to the City's assets listing.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City is currently developing an asset management plan which will track all assets that have been purchased and will be purchased in the future.

A physical inventory will also be conducted annually.

**2018-010 Transfer of Unclaimed Property**

Fiscal year finding initially occurred: Unknown

CONDITION: The City has not reported unclaimed property in the form of refunds of deposits returned as undeliverable to the State Treasurer as required by LA R.S. 9:159-160.

CRITERIA: LA R.S. 9:159-160 requires that unclaimed property be reported and remitted to the State Treasurer on an annual basis.

CAUSE: The City does not have policies and procedures in place to report unclaimed property, such as returned refund checks, to the State to ensure compliance with state law.

EFFECT: Failure to report and transfer unclaimed property to the State Treasurer increases the risk that the City will be in violation of state law.

RECOMMENDATION: The City should implement policies and procedures to comply with the laws regarding remitting unclaimed property to the State Treasurer.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City is currently implementing policies and procedures to report the unclaimed property to the State each year.

**2018-011 Affixation of Compensation for City Clerk, Chief of Police, and Fire Chief**

Fiscal year finding initially occurred: Unknown

CONDITION: The City failed to affix the compensation of the City Clerk,

Chief of Police, and Fire Chief by ordinance as required by LA R.S. 33:404.1.

CRITERIA: LA R.S. 33:404.1 requires that the compensation of the mayor, aldermen, clerk, chief of police, and all other municipal officers be fixed by ordinance.

CAUSE: The City was unable to provide documentation that the compensation of the City Clerk, Chief of Police, and Fire Chief were fixed by ordinance as required.

EFFECT: Failure to fix compensation of the City Clerk, Chief of Police, and Fire Chief by ordinance increases the risk that the City will be in violation of state law.

RECOMMENDATION: The City should implement policies and procedures to comply with the laws regarding compensation of municipal officers.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City has now fixed the compensation of the City Clerk, Chief of Police, and Fire Chief by ordinance as required by LA R.S. 33:404.1.

**2018-012 Noncompliance with Public Bid Law**

Fiscal year finding initially occurred: 2016

CONDITION: The City had recurring purchases of fuel and oil from one vendor that exceeded \$30,000. The City was unable to provide documentation that bids were solicited for these purchases as required by LA R.S. 38:2212.

CRITERIA: LA R.S. 38:2212 requires that the City solicit competitive bids for all purchases of materials and supplies exceeding \$30,000. Louisiana Attorney General has opined (AP opinion 02-122) that recurring purchases that exceed the bid limit must be advertised and let by public bid.

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**CAUSE:** The City failed to advertise for bids for the purchase of fuel and oil.

**EFFECT:** Failure to obtain bids or quotes for purchases exceeding bid law thresholds places the City in violation of the State's public bid law statutes.

**RECOMMENDATION:** The City should comply with the requirements of LA R.S. 38:2212 by advertising for bids and obtaining the required bids and/or quotes, as applicable, to ensure compliance with the bid law.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The City will implement policies and procedures to ensure the bidding process is conducted on an annual basis.

**2018-013 Audit of Traffic Citations**

Fiscal year finding initially occurred: 2015

**CONDITION:** The Opelousas Police Department records division employees conduct quarterly audits of all traffic citations; however, this information is not provided to the City Clerk for review.

**CRITERIA:** Louisiana Revised Statute 32:3983.3 (B) provides that each record of traffic citations shall be audited quarterly by the appropriate fiscal officer of the governmental agency to which the traffic enforcement agency is responsible.

**CAUSE:** The City of Opelousas Police Department records division employees did not provide the necessary information to the City Clerk for review.

**EFFECT:** Failure to conduct quarterly audits of traffic tickets places the City in violation of state statutes and increase the risk that improper disposal of traffic citations will not be identified.

**RECOMMENDATION:** A quarterly audit of traffic ticks should be conducted by the City Clerk as required by state law.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** A quarterly audit of traffic tickets will be conducted by the City Clerk as required by state law.

**2018-014 Conference Related Travel Paid for City Attorney**

Fiscal year finding initially occurred: 2018

**CONDITION:** The City paid conference related travel costs on behalf of the city attorney.

**CRITERIA:** Article 7, Section 14 of the Louisiana Constitution which provides that funds, credit, property, or things of value to the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

**CAUSE:** The City misinterpreted the restrictions related to payment of conference related travel for the city attorney.

**EFFECT:** Payment of conference related travel costs for the city attorney could constitute a prohibited donation of public funds and/or payment of a thing not due. The Louisiana Constitution, Article VII, Section 14 provides that funds, property or things of value of the State or of any political subdivision, shall not be donated to any person.

**RECOMMENDATION:** The City should not pay conference related travel costs for the city attorney.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The City will no longer pay conference related travel costs for the city attorney.

**2018-015 Failure to Publish Minutes**

Fiscal year finding initially occurred: 2018

**CONDITION:** The City did not publish minutes for all of its public meetings within a reasonable period of time.

**CRITERIA:** LA R.S. 42:20 states that all public bodies shall keep written minutes of all open meetings. It further states that the minutes shall be public records and shall be available within a reasonable period of time after the meeting and published in the public body's official journal. LA R.S. 43:144 requires the official proceedings to be published within 20 days from the date of the meeting. In addition, LA R.S. 42:20B states that if the public body has a website, the minutes need to be posted to the website within 10 days after publication in the official journal and should remain there for at least three months after being posted online.

**CAUSE:** The City did not publish minutes in the official journal within the required time frame. Furthermore, minutes of meetings subsequent to November 2018 were not made available for review.

**EFFECT:** Members of the public were not provided information regarding the City's activities in a timely manner.

**RECOMMENDATION:** The City should comply with LA R.S. 42:20B and 43:144 and publish all minutes in accordance with state law.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The City has implemented policies to ensure that minutes of all open meetings will be made available as public record and published in the official journal and on the City's website timely.

**2018-016 Budget - Public Participation**

Fiscal year finding initially occurred: 2018

**CONDITION:** The City failed to advertise the original and amended budget for fiscal year 2018. The City adopted the fiscal year 2018 operating budget on October 10, 2017, after the fiscal year ended, and only six days after being introduced.

**CRITERIA:** LA R.S. 39:1305(B) requires that the proposed budget be made available for public inspection not later than 15 days prior to the beginning of each fiscal year. LA R.S. 39:1306(D) requires notice of the public hearing to be published in the same advertisement as the availability of the proposed budget.

**CAUSE:** The City did not publish a notice of when a public hearing on the budget would take place.

**EFFECT:** Members of the public were not provided information regarding public hearing on adoption of the budget in a timely manner.

**RECOMMENDATION:** The City should comply with LA R.S. 39:1305(B) and 39:1306(D) and publish all required notices in accordance with state law.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The City will implement policies to ensure that the proposed budget be made available for public inspection not later than 15 days prior to the beginning of each fiscal year.

**2018-017 Payments to Consultants**

Fiscal year finding initially occurred: Unknown

**CONDITION:** The City paid monthly retainer fees to a computer consultant and a lobbying firm during the year ended August 31, 2018. Detailed invoices were not provided by these vendors to demonstrate the actual work performed.

**CRITERIA:** Article 7, Section 14 of the Louisiana Constitution which provides that funds, credit, property, or things of value to the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

**CAUSE:** The City misinterpreted the restrictions related to payments made to consultants.

**EFFECT:** Based upon the documentation provided, the City cannot demonstrate that it received actual services or a fair value for the services. As a result, these payments may constitute a donation and could violate Article 7, Section 14 of the Louisiana Constitution which provides that funds, credit, property, or things of value to the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

**RECOMMENDATION:** The City should ensure that future contracts with attorneys and other consultants are for a specified hourly rate and require documentation of services provided prior to the payment and that no payments are made for work not performed.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The City now requires that any consultant provide written documentation of all work, purchases, and labor hours performed before payment can be issued.

**2018-018 Improper Disposal of Traffic Citations**

Fiscal year finding initially occurred: Unknown

**CONDITION:** The City was unable to locate within the City Court database three of five LACE tickets selected for testing. It is believed by City Court employees that these tickets were never routed to the District Attorney's office.

**CRITERIA:** LA R.S. 32:398.2 provides that traffic citations shall be deposited with a court having jurisdiction over the alleged offense.

**CAUSE:** Individuals responsible for collecting and forwarding traffic citations to the District Attorney's office did not do so.

**EFFECT:** Improper disposal of traffic citations is a violation of state law.

**RECOMMENDATION:** The City should comply with state law when processing traffic citations and ensure that each traffic citation written is sent to the proper court.

**MANAGEMENT'S CORRECTIVE ACTION PLAN:** The City and City Court will comply with state law when processing traffic citations and ensure that each traffic citation written is sent to the proper court.

**2018-019 Noncompliance with Public Bid Law**

Fiscal year finding initially occurred: 2018

**CONDITION:** The City was unable to provide documentation of compliance with the public bid law in connection with the purchase of an electronic football scoreboard for the recreation department.

**CRITERIA:** LA R.S. 38:2212 requires that the City obtain not less than three quotes by telephone, facsimile, email, or any other printable electronic form for purchases of materials and supplies of \$10,000 or more but less than \$30,000.

**CAUSE:** The City did not maintain documentation that the required three quotes were obtained in connection with the purchase of an electronic scoreboard. The City was only able to provide evidence of two quotes obtained.

**EFFECT:** Failure to obtain bids or quotes for purchases exceeding bid law thresholds places the City in violation of the State's public bid law statutes.

**RECOMMENDATION:** The City should comply with the requirements of LA R.S. 38:2212 by advertising for bids and obtaining the required bids and/or quotes, as applicable, to ensure compliance with the bid law.

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MANAGEMENT'S CORRECTIVE ACTION PLAN: The City will implement procedures to ensure all documentation is maintained when bids and quotes are obtained in accordance with the public bid law.

**2018-020 Payment of Undocumented Travel Costs**

Fiscal year finding initially occurred: 2018

CONDITION: The City paid travel costs for the Mayor and one employee to attend a conference in Canada; however, no documentation was available to evidence the business purpose of the trip.

CRITERIA: Article 7, Section 14 of the Louisiana Constitution which provides that funds, credit, property, or things of value to the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

CAUSE: The City failed to document the business purpose of travel costs paid.

EFFECT: Based upon the documentation provided, these payments may constitute a donation and could violate Article 7, Section 14 of the Louisiana Constitution which provides that funds, credit, property, or things of value to the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

RECOMMENDATION: The City establish policies and procedures to ensure that the business purpose of all travel is properly documented and that only travel costs directly related to City business be paid.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City has forwarded this matter to the District Attorney's office for investigation.

**2018-021 Reimbursement in Excess of Actual Cost Incurred**

Fiscal year finding initially occurred: 2018

CONDITION: The City reimbursed the Mayor for travel costs in excess of the amount actually expended.

CRITERIA: Article 7, Section 14 of the Louisiana Constitution which provides that funds, credit, property, or things of value to the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

CAUSE: In January 2018 the Mayor was reimbursed for travel costs related to attendance at the Main Street Conference in Kansas City, MO. The flight was paid for by the Mayor using airline e-credits with the remaining balance paid with a credit card. The Mayor was reimbursed for the entire cost of the flight instead of the actual out of pocket costs incurred.

EFFECT: Based upon the documentation provided, this payment may constitute a donation and could violate Article 7, Section 14 of the Louisiana Constitution which provides that funds, credit, property, or things of value to the state or any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

RECOMMENDATION: The City establish policies and procedures to ensure that the reimbursements are made for actual costs incurred.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City has forwarded this matter to the District Attorney's office for investigation.

**2018-022 Budget Noncompliance**

Fiscal year finding initially occurred: 2018

CONDITION: Total expenditures in the General Fund exceeded budgeted expenditures by 12% or \$1,866,129.

CRITERIA: LSA-RS 39:131(A)(1)(B)(2) states that when total actual revenues and other sources or expenditures and other uses plus projected revenues and other sources or expenditures and other uses for the remainder of the year are failing to meet or exceeding the total budgeted amounts by five percent or more, the budget must be amended.

CAUSE: The City failed to properly monitor the expenditures of the General Fund.

EFFECT: The City may not prevent and/or detect compliance violations due to revenue shortfalls or over expenditure of the appropriated budget, and/or errors or irregularities on a timely basis.

RECOMMENDATION: The City should periodically compare actual activity to budgeted amounts and adopt budgetary amendments as necessary to cause compliance with state statute.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City will amend the General Fund budget in accordance with LSA-RS 39:131(A)(1)(B)(2).

**2018-023 Late Report Issuance**

Fiscal year finding initially occurred: 2018

CONDITION: The City's audit report was not complete until after the deadline imposed by state law.

CRITERIA: LSA-RS 24:514 requires audited financial statements to be filed with the Louisiana Legislative Auditor's office within six months after the fiscal year end of government entities.

CAUSE: The audit report was not completed within the required six-month period as a result of the new administration requiring additional time to compile information necessary for the audit and the decision to change audit firms.

EFFECT: The City is not in compliance with LA R.S. 24:514.

RECOMMENDATION: The City should periodically compare actual activity to budgeted amounts and adopt budgetary amendments as necessary to cause compliance with state statute.

MANAGEMENT'S CORRECTIVE ACTION PLAN: The City requested and received an extension of time in which to file the annual financial report from the Legislative Auditor, and the report was to be filed no later than May 31, 2019 with a compliance finding for late submission. The City will meet that deadline and does not anticipate any further delays in future reports.

**C. Management Letter**

A management letter was issued related to City of Opelousas operating deficits and outstanding loans in the ORECD program.

The Honorable Julius Alsandor, Mayor and Members of the Board of Aldermen

City of Opelousas, Louisiana

We have completed our audit of the basic financial statements of the City of Opelousas, Louisiana for the year ended August 31, 2018, and submit the following recommendations for your consideration:

(1) No payments have been received on outstanding ORECD program loans receivable in several years. Liens were filed against borrowers in past years. It is recommended that the City consult with legal counsel regarding options available to pursue collection of these past due balances.

(2) The General Fund, Sales Tax Fund, and Capital Projects Fund experienced deficits during the current year of \$1,220,822, \$270,068, and \$138,420, respectively. Continued deficit spending could result in the City not having the resources to pay current expenses. The City should evaluate operations to determine methods to increase revenues and/or reduce expenditures in order to operate at a surplus.

(3) The ELWW and Sewer Enterprise funds experienced deficits during the current year of \$51,445 and \$363,608, respectively. Continued deficit spending could result in the City not having the resources to pay current expenses. The City should evaluate operations to determine methods to increase revenues and/or reduce expenses in order to operate at a surplus.

In conclusion, we express our appreciation to you and your staff, particularly to your office staff, for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing our recommendations, please feel free to contact us.

**Kolder, Slaven & Company, LLC**

Certified Public Accountants

Ville Platte, Louisiana

May 30, 2019

Mr. Paul Gennuso stated that the City needs a Comptroller or qualified Accountant and that there are unqualified workers in other departments as well. Mayor Alsandor asked for patience for the City to do better. Mr. Gennuso also stated that the City needs to stop forming advisory committees with people who don't live in the City. Mr. Derrick Comeaux as what steps are going to be taken to generate revenue. Mayor Alsandor stated that he cannot project those numbers at this time. He stated that the City is working closely with State Representative Miller and State Senator Boudreaux. He stated that the City has to be better stewards of the citizens' money. On a motion by Alderwoman Sherell Roberts and seconded by Aldermen Charles Cummings and Marvin Richard, it was resolved to accept the Audit Report for FY2017-2018 as presented. A roll call vote was taken with the following results:

YEAS: Marvin Richard, Milton Batiste III, Floyd Ford, Charles Cummings, Sherell Roberts and Chasity Davis.

NAYS: None.

ABSENT: None.

Discuss request for approval of site plans for property located in a C2 (Commercial 2) Zone at I-49 Frontage @ Commerce Boulevard to build a Strip Mall (Commerce Plaza – Derrick Comeaux). **No Quorum was present at Planning Commission Meeting on 06/10/2019. Item Deferred until next month.**

CITY OF OPELOUSAS  
OPELOUSAS, LOUISIANA  
REGULAR MEETING MINUTES  
JUNE 11, 2019

Discuss request for VARIANCE approval for property located in a C2 (Commercial 2) Zone at I-49 Frontage @ Commerce Boulevard for parking at referenced location (Commerce Plaza – Derrick Comeaux). *No Quorum was present at Planning Commission Meeting on 06/10/2019. Item Deferred until next month.*

Discuss request for CONDITIONAL USE approval for property located in a NMU (Neighborhood Mixed Use) Zone at 606 N. Main Street to re-open a Snowball Stand (Denise Lalonde). *No Quorum was present at Planning Commission Meeting on 06/10/2019. Item Deferred until next month.*

Discuss request for CONDITONAL USE approval for property located in a NMU (Neighborhood Mixed Use) Zone at 420 N. Main Street to open a Seafood Market (T & L Seafood LLC). *No Quorum was present at Planning Commission Meeting on 06/10/2019. Item Deferred until next month.*

Discuss request for CONDITIONAL USE approval for property located in a R2 (Residential 2) Zone at 1405 Park Avenue to sell and serve Alcoholic Beverages in the Video Poker Game Room (Da Thi Nguyen – Thanh Randy Nguyen). *No Quorum was present at Planning Commission Meeting on 06/10/2019. Item Deferred until next month.*

Attorney Broussard made remarks regarding recommendations from the Planning Commission. He stated that since the Planning Commission did not meet due to lack of a quorum on 06/10/2019, the Council cannot act on items on which no recommendation has been made by the Planning Commission. He cited La. R.S. 33:4780.66(D), Municipalities and parishes. Zoning commission; recommendations; public hearing. (D) If a zoning commission is appointed, the parish governing authority shall not hold its public hearings or take action until it has received the final report of the zoning commission. Mr. Derrick Comeaux requested that a Special Meeting be held prior to the July Council Meeting due to time constraints on his project. Mrs. Margaret Doucet stated that public notices have to be done at least 15 days prior to the date of the meeting. *Items Deferred until next month's meeting.*

Presentation by City Attorney. Attorney Broussard stated that he has received one new lawsuit against the City, Joseph Charles vs. the City of Opelousas (Mr. Charles alleged that he fell off his motorcycle after hit a pothole and that he got hurt. The attorney stated that Mr. Charles previously claimed in the same year that he hit a pothole while on his motorcycle and his motorcycle got hurt and the Council approved a compromise settlement for the damages to his motorcycle. About a month later, Attorney Broussard stated that he got a demand letter from Mr. Charles for bodily injury). On a motion by Alderman Marvin Richard, seconded by Alderwoman Sherell Roberts and unanimously carried, it was resolved accept the Attorney's Report.

Engineer's Monthly Status Report. Mr. William Jarrell reported on the following projects: (1) Improvements on the Sewer Treatment Plant are on schedule; (2) Waiting on a specific permit to start the utility relocation for Judson Walsh Bridge; (3) Starting on engineering for one block of Veazie Street between Landry Street and Vine Street which is State money paying for this project. On a motion by Alderman Milton Batiste III, seconded by Alderman Marvin Richard and Alderwoman Chasity Davis and unanimously carried, it was resolved to accept the Engineer's Monthly Status Report.

#### PUBLIC HEARINGS

A PUBLIC HEARING FOR CONSIDERATION OF CONDEMNATION/DEMOLITION OF THE FOLLOWING PROPERTIES: Pursuant to an advertisement in the *Daily World*, a Public Hearing was opened at 6:44 p.m. for A PUBLIC HEARING for possible condemnation/demolition of the following properties:

- a. Roy J. Riggs, 132 N. Railroad Avenue (Abandoned Wood Frame Structure)  
*(Recommendation is for condemnation for demolition)*
- b. Gilbert Austin, Jr., c/o Gwen Alsandor, 700 Block of Planters Street (Abandoned Brick Structure)  
*(Recommendation is for condemnation for demolition)*
- c. St. Landry Parish Policy Jury, Doris Chenier T/S, Deeded 2014 Parish Taxes, 637 Joseph Street (Abandoned Wood Frame Structure)  
*(Recommendation is for condemnation for demolition)*
- d. St. Landry Parish Policy Jury, Hattie Mae Washington Etals T/S, Deeded 2009 Parish Taxes, 831 Burr Street (Abandoned Brick Structure)  
*(Recommendation is for condemnation for demolition)*
- e. Marva Broussard Allison, c/o Leon Recard, 619 Joseph Street (Abandoned Wood Frame Structure)  
*(Recommendation is for condemnation for demolition)*
- f. Ella Brooks Randell, Fern & Bernice Street (Abandoned Burned Mobile Home)  
*(Owner will be acquiring Permit this week for demolition)*
- g. St. Landry Parish Police Jury, Early Charles, Jr., T/S, 908 Williams Street (Abandoned Mobile Home)  
*(Recommendation is for condemnation for demolition)*
- h. St. Landry Parish Police Jury, Early Charles, Jr., T/S, 800 Block E. Blanchard Street (Abandoned Brick Structure)  
*(Recommendation is for condemnation for demolition)*
- i. David Forsythe, c/o Willie Carrier, 518 Congress Street (Burned Wood Frame Structure)  
*(Recommendation is for condemnation for demolition)*
- j. Eric Smith, c/o Walter Smith, 832 Peggy Street (Abandoned (Siding) Structure)  
*(Mr. Dave Smith appeared on behalf of family and is requesting to have the City demolish the building at owners' expense)*
- k. Lovinia Chevis & Joseph Homer, c/o Andrea Marie Chavis, 711 Perry Lane (Abandoned Wood Frame Structure)  
*(Owner has purchased Permit for demolition)*

The Public Hearing was closed at 6:55 p.m.

On a motion by Alderman Floyd Ford and seconded by Alderman Marvin Richard, it was resolved to accept the recommendations. A roll call vote was taken with the following results:

YEAS: Marvin Richard, Milton Batiste III, Floyd Ford, Charles Cummings, Sherell Roberts and Chasity Davis.

NAYS: None.

ABSENT: None.

#### RESOLUTIONS

##### ADOPT THE MILLAGE RATE.

On a motion by Alderman Charles Cummings and seconded by Alderman Floyd Ford, the following Resolution was offered for adoption:

RESOLUTION NO. 14-A OF 2019

BE IT RESOLVED, that the following millage(s) are hereby levied on the 2019 tax roll on all property subject to taxation by  
City of Opelousas :

(Name of taxing district)

CITY OF OPELOUSAS  
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General Alimony

(Tax for: e.g. General Alimony, Library, Maintenance)

MILLAGE

7.06 mills

BE IT FURTHER RESOLVED that the proper administrative officials of the Parish of St. Landry, State of Louisiana, be and they are hereby empowered, authorized, and directed to spread said taxes, as hereinabove set forth, upon the assessment roll of said Parish for the year 2019, and to make the collection of the taxes imposed for and on behalf of the taxing authority, according to law, and that the taxes herein levied shall become a permanent lien and privilege on all property subject to taxation as herein set forth, and collection thereof shall be enforceable in the manner provided by law.

The foregoing resolution was read in full, the roll was called on the adoption thereof, and the resolution was adopted by the following votes:

YEAS: Marvin Richard, Milton Batiste III, Floyd Ford, Charles Cummings, Sherell Roberts, and Chasity Davis.

NAYS: None.

ABSTAINED: None.

ABSENT: None.

CERTIFICATE

I hereby certify that the foregoing is a true and exact copy of the resolution adopted at the board meeting held on June 11, 2019, at which meeting a quorum was present and voting.

Opelousas, Louisiana, this 11<sup>th</sup> day of June, 2019.

(City, Town, Village)



(Signature of authorized person of the taxing district)

CONSENTS

On a motion by Alderman Charles Cummings, seconded by Aldermen Floyd Ford and Milton Batiste III and unanimously carried, it was resolved to grant authority to advertise for bids for Card System Fuel Services.

On a motion by Alderwoman Roberts and seconded by Alderman Charles Cummings, it was resolved to approve the recommendation of a written reprimand for Police Officer First Class Tyrone Davis for violation of Opelousas Police Department Policy and Procedures *14.3.9 Unauthorized Use of Time - Tardiness – for failing to arrive on duty at a specified time*, effective 06/04/2019 and to approve the recommendation of suspension without pay of one (1) day (12 hours) with loss of one day of seniority for Police Officer First Class Tyrone Davis for violation of Opelousas Police Department Policy and Procedures *14.3.2 Insubordination – for failure to adhere to the order that was given for reporting for duty hours* and violation of Opelousas Police Department Policy and Procedures *14.3.9 Unauthorized Use of Time - Tardiness – for failing to arrive on duty at a specified time*, effective 06/16/2019. Motion was rescinded by Alderwoman Roberts. A new motion was offered to vote on each item separately.

On a motion by Alderwoman Roberts and seconded by Alderman Charles Cummings, it was resolved to approve the recommendation of a written reprimand for Police Officer First Class Tyrone Davis for violation of Opelousas Police Department Policy and Procedures *14.3.9 Unauthorized Use of Time - Tardiness – for failing to arrive on duty at a specified time*, effective 06/04/2019. A roll call vote was taken with the following results:

YEAS: Marvin Richard, Milton Batiste III, Floyd Ford, Charles Cummings, Sherell Roberts and Chasity Davis.

NAYS: None.

ABSENT: None.

On a motion by Alderman Floyd Ford and seconded by Alderwoman Chasity Davis, it was resolved to approve the recommendation of suspension without pay of one (1) day (12 hours) with loss of one day of seniority for Police Officer First Class Tyrone Davis for violation of Opelousas Police Department Policy and Procedures *14.3.2 Insubordination – for failure to adhere to the order that was given for reporting for duty hours* and violation of Opelousas Police Department Policy and Procedures *14.3.9 Unauthorized Use of Time - Tardiness – for failing to arrive on duty at a specified time*, effective 06/16/2019. A roll call vote was taken with the following results:

YEAS: Marvin Richard, Milton Batiste III, Floyd Ford, Charles Cummings, Sherell Roberts and Chasity Davis.

NAYS: None.

ABSENT: None.

There being nothing further to come before the Council, on a motion by Alderman Floyd Ford, seconded by Alderman Charles Cummings and unanimously carried, it was resolved that the meeting be adjourned. The meeting was adjourned at 7:04 p.m.

ATTEST:



CITY CLERK



MAYOR