

Minutes of a regular meeting of the Plaquemines Parish Council Audit Committee held in the Belle Chasse Council Building Chambers, 333 F. Edward Hebert Blvd., Bldg. 203, Belle Chasse, Louisiana on Thursday, August 12, 2021, at 1:00 p.m. pursuant to notice to all members with a quorum present as follows:

PRESENT: Council Member Benedict Rousselle  
Council Member Mark Cognevich  
Council Member Trudy Newberry

Kim M. Toups, Secretary

The meeting was called to order, roll call was taken and the pledge was recited.

Mr. Randy Duke, Internal Auditor was present.

Council Member Rousselle moved to Agenda Item 2, "New Business". Without objection, so ordered.

Under Agenda Item 2a, "Review of the Borrow Pit Internal Audit", Mr. Duke reviewed the Objectives of the Audit and Conclusions of the Borrow Pit Audit.

**Objectives of the Audit:** Are Plaquemines Parish Council Ordinance No. 12-238, sections 92 through 93 and Ordinance Nos. 14-177, 15-14 and 15-66 standards, mandates and directives being implemented and monitored for compliance by PPG Management?

**Conclusions of the Audit:**

1. Plaquemines Parish Council directives, standards and mandates should be implemented and monitored by Plaquemines Parish Management. If management does not believe that there is a cost benefit to the Parish worth implementing the directive or due to another valid reason, then Parish Management should provide their argument in writing to the Parish Counsel. The issue should be discussed at the earliest Parish Council Meeting and voted on.
2. There is a high risk that a negative event can happen to Plaquemines Parish Government when Plaquemines Parish Council Ordinances and Resolutions are not implemented and monitored;
3. Plaquemines Parish Management should purchase Professional Services to monitor the Borrow Pits, as mandated in Ordinance # 14-177;
4. The Fees paid by the Borrow Pits should be calculated annually for accuracy.
5. Parish Ordinance # 12-238 could be rewritten in a more clear and concise manner.

The following topics were discussed in regard to the Borrow Pit Audit:

- It was questioned if the borrow pit fees collected are being earmarked and going into a separate borrow pit account and Mr. Duke stated that is not being done. They are all going into the General Fund. It was suggested there should be legislation done to make sure the fees in the ordinance and permit fees go into a separate fund to handle borrow pit monitoring.
- The Administration has been asked to handle the monitoring of the borrow pits but, as of today, the Administration is not monitoring borrow pit. Therefore, we have the Council Attorney handling these issues for now;
- The Administration has been asked for a full accounting on fees collected but that has not been received. It was suggested that legislation be done to get the accounting;
- There was a discussion that since the Administration has not complied with the ordinances, which is technically a violation of the Charter, a position should be created in either the Permit Department or some other department to monitor borrow pits. The position could be funded by borrow pit fees. It was suggested that legislation be done to create the position and then funded during Budget Hearings;

- There was a discussions in regard to rescinding or making changes to Ordinance No. 12-238. It was suggested that the Legal Department needs to review the ordinance and, if changes are needed, then the Committee needs to discuss the matter;
- It was asked of Mr. Duke if he had a fee table showing any borrow pit violation fees and he said he asked for one but it was ever received. He just received the figure for violation fees;
- A question came up in regard to the audit containing language stating the auditor considered the possibility of fraud, waste and abuse. Mr. Duke stated this is standard language in the scope of all his audits and it does not mean he found fraud, etc.

The floor was then open to public comment where Mr. Donald Vallee and Mr. George Pivach, representing Plaquemines Dirt & Clay addressed the Committee.

Council Member Rousselle moved to Agenda Item 2b, “Update on the Council on Aging Audit”. Without objection, so ordered. Mr. Duke said that he sent a draft report to Management and he is waiting on for responses. Council Member Rousselle asked if he was getting cooperation with Management and Mr. Duke said so far he was. Mr. Lewis set up a meeting with Mr. Duke to discuss the audit and he plans to meet with him soon.

Council Member Rousselle moved to Agenda Item 2c, “Update on the PPG Surplus Property Audit”. Without objection, so ordered. Mr. Duke said he is working on this audit and gathering documents. Hopefully, he will have the draft report ready in early October. There was a discussion between the public, Mr. Duke and the Committee about the possibility to expand the scope of this audit to include all property, the status of the property and what the property is being used for. Council Member Cognevich pointed out that a audit was already done on all contracts which included lease of PPG building and property. It was decided that leases would be reviewed to see if they needed to be re-negotiated.

Council Member Rousselle moved to Agenda Item 4, “Approval of minutes from the April 27, 2021 special meeting”. Without objection, so ordered. On motion of Council Member Cognevich, second by Council Member Newberry and on roll call, all members present voting “YES”, the minutes were adopted by a vote of 3-0.

There being no further business to come before the Committee, on motion of Council Member Cognevich, seconded by Council Member Newberry and on roll call all members present voting “YES”, the meeting was adjourned at 1:36 p.m. with a vote of 3-0.

---

CHAIRMAN

---

SECRETARY

A full copy of the report can be found on the Parish website: [www.plaqueminesparish.com](http://www.plaqueminesparish.com) by selecting “Government” and then clicking on the “Internal Audit” link or at the Council Secretary’s Office. Also, the video of this meeting can be viewed on the Parish website [www.plaqueminesparish.com](http://www.plaqueminesparish.com) and on YouTube.