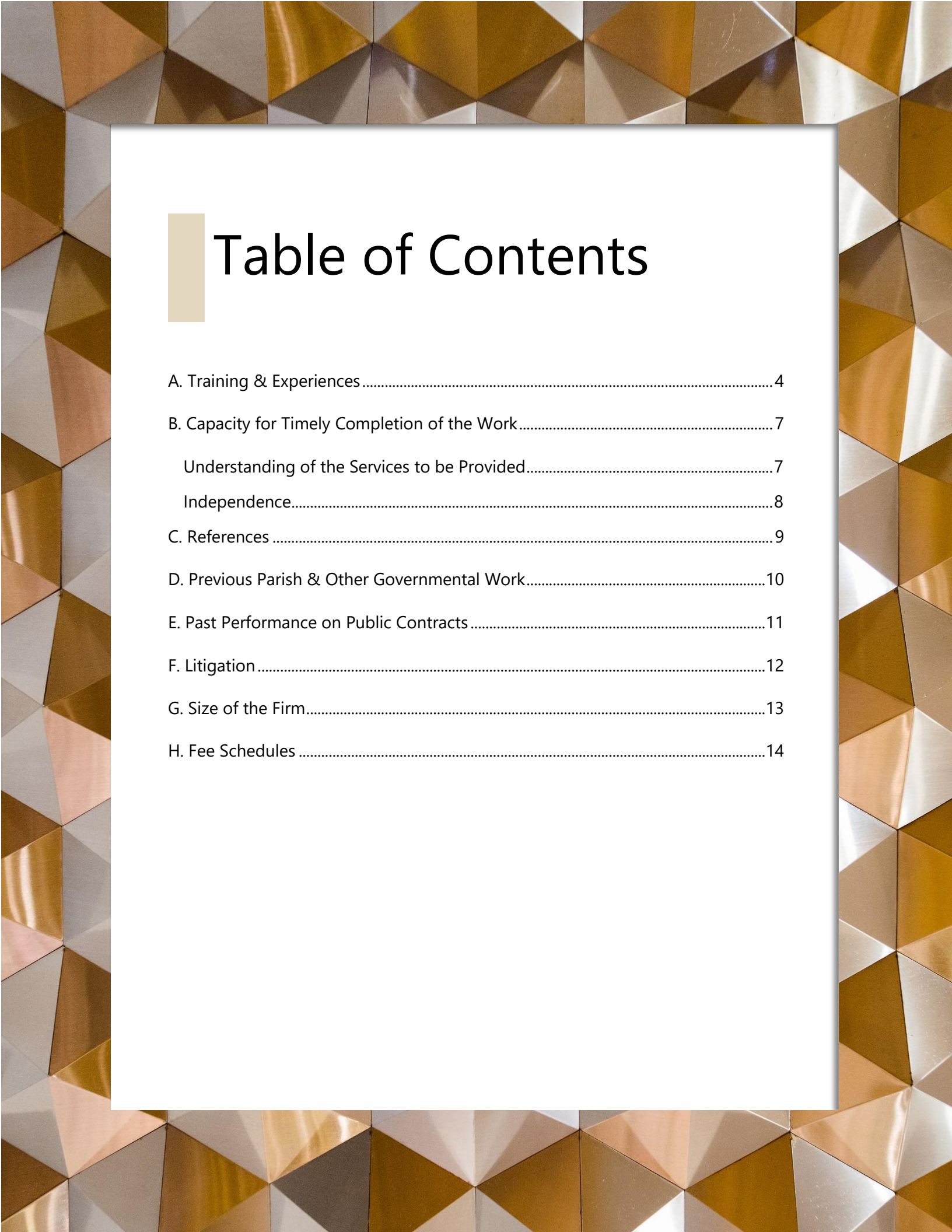


# Jefferson Parish

*Proposal to Provide Professional Services*

October 3, 2024





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To whom it may concern,

Thank you so much for the opportunity to submit the attached Statement of Qualifications to provide professional services to Jefferson Parish (the "Parish"). We understand that the Parish is looking for a qualified firm to provide a financial and budget analysis of certain departments and/or districts of Jefferson Parish.

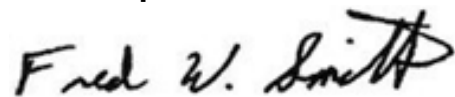
EisnerAmper (the "Firm") has the experience and resources that make our firm a perfect match to the Parish's needs, and we would like the opportunity to serve you by reviewing fund balance requirements. For over 40 years, our Firm has supported governmental entities with a variety of consulting services. With an office in Metairie, and additional offices throughout Louisiana and the Gulf Coast, EisnerAmper is well equipped to provide the local resources you need, backed by a deep bench of governmental specialists in many areas of accounting, audit, tax, advisory, and outsourcing.

In the following pages, we have responded to the specific areas identified in your Statement of Qualifications ("SOQ"). Please review the document and let us know if you have any questions. We would be happy to present the proposal in-person or to schedule a follow-up session at your convenience.

Our team appreciates your consideration, and we look forward to hearing from you soon.

Thanks again,

**EisnerAmper**



Freddy Smith, CPA

Partner

[fred.smith@eisneramper.com](mailto:fred.smith@eisneramper.com)



## A. TRAINING & EXPERIENCES

### Leadership in the Profession

The EisnerAmper Team has always risen to the challenge and served the accounting profession on the local, state, and national level. Our professionals have chaired technical issues committees and state and local committees and have served on national standards boards. We believe in participating where the policies and standards are being set which could impact our clients rather than learning about changes after the decisions have been made. **This commitment to the profession has helped us better serve our clients and their interests.**



### Industry Experience

To remain competitive and successful in the national and global markets, you need a trusted, experienced team of professionals. EisnerAmper serves a wide range of similar companies, which provides our team with insight and best practices into your industry.

Below is a partial list of the professional organizations with which our firm and/or employees are involved or affiliated. This is in addition to the leadership our professionals have demonstrated in various organizations within the accounting profession.

- Affordable Housing Association of CPAs (AHACPA)
- Association of Governmental Risk Pools (AGRIP)
- American Institute of Certified Public Accountants (AICPA)
- Government Finance Officers Association (GFOA) of Louisiana
- GFOA of Texas
- GFOA of Florida
- Louisiana Association of School Business Officials (LASBO)
- Estate and Business Planning Council of Baton Rouge
- Association of Certified Fraud Examiners
- Baton Rouge Bar Association
- Baton Rouge Chapter of Society of Louisiana Certified Public Accountants
- Institute of Internal Auditors
- American Bar Association
- Louisiana State Bar Association



- New Orleans Chapter of Society of Louisiana Certified Public Accountants
- Society of Louisiana Certified Public Accountants
- Construction Financial Management Association
- Insurance Accounting and Systems Association
- Louisiana Insurers Conference
- Louisiana Association of Self-Insured Employers
- Healthcare Financial Management Association
- Medical Group Managers Association
- National Association of College and University Business Officers (NACUBO)
- Southern Association of College and University Business Officers (SACUBO)

## Experience with Jefferson Parish

As stated in Part D "Previous Parish and Other Governmental Work," we have served Jefferson Parish as its independent auditors since 2020. During our relationship we have developed significant knowledge on the funding nature and limitations/restrictions of fund balances of the Parish's Departments/Districts. Combining that knowledge with our knowledge obtained serving numerous other client parishes, we believe we can add value and efficiency to this project unmatched by any other firm.

In addition, one of our Directors, Philip W. Rebowe, CPA, has served the Parish as part of its independent audit team for over 30 years. Moreover, Philip served indirectly to the Council appointed citizens committee the last time the Parish studied its Departmental/District Fund balances. As such, Philip brings a knowledge base that can be drawn upon to help find solutions to your Departmental/District funding limitations/restrictions to fund balance.

## Commitment to Quality

EisnerAmper is a member of the American Institute of Certified Public Accountants' (AICPA) three audit quality centers: The Employee Benefit Plan Audit Quality Center (EBP Center); The Center for Audit Quality; and the Governmental Audit Quality Center (GAQC). Membership in these voluntary audit quality centers is important to the Firm and supports our commitment to the profession in its efforts to improve audit quality.





Several EisnerAmper team members—including Engagement Partner, Freddy Smith—have attained the **AICPA’s Single Audit Advanced Certification**, demonstrating a high level of competence in matters of compliance for federal grants. This certificate is awarded only to those achieving certain knowledge benchmarks and is administered through the GAQC.



### ***Certificates of Excellence in Financial Reporting***

Our team has extensive experience in assisting our clients obtain the GFOA Certificate for Excellence in Financial Reporting. The following is a list of entities served by us that have received the GFOA Certificate of Excellence in Financial Reporting:

#### *Parish Governments:*

- **Jefferson Parish Government**
- St. James Parish Government
- City of Baton Rouge/Parish of East Baton Rouge
- St. Bernard Parish
- St. Charles Parish
- St. John the Baptist Parish Council
- City of New Orleans/Orleans Parish

#### *Other Governmental Entities:*

- Ascension Parish School Board
- Calcasieu Parish School Board
- East Baton Rouge Parish School System
- St. John the Baptist Parish School Board
- Washington Parish School Board
- City of Kenner
- City of Slidell
- Jefferson Parish School Board



## B. CAPACITY FOR TIMELY COMPLETION OF THE WORK

We believe our approach adds value that can only be provided by a firm that truly understands your organization, activities, and mission. **We believe we are that firm.**

Our **capacity** to perform is proven through our 75+ years of **experience** providing services for similar clients. We currently serve over 100 governmental clients and have thousands of staff located around the world **accessible** to meet your needs. EisnerAmper has the **ability** to provide your organization with timely and accurate services.

### ACCESSIBILITY

Our partners maintain direct contact with clients.

### EXPERIENCE

The EisnerAmper Team has more than 75 years of experience serving its clients.



### ABILITY

EisnerAmper has the ability to provide the Parish with timely and accurate services.

### CAPACITY

With nearly 4,500 professionals worldwide, we have the capacity to help you achieve your goals.

## Understanding of the Services to be Provided

1. On a Departmental/District basis, we will analyze revenue and expenditures financial results and trends for at least a three-year period. Our analysis will include the following regarding each departmental/district financial results and trends:
  - Revenue trends and the reliability and timing of each major revenue source,
  - Expenditure trends and the timing of each major expenditure,
  - Planned and unplanned capital expenditures,
  - Budget versus actual results,
  - Fund surpluses and deficits, the nature of them, and how the Department/District plans to address any deficits, and



- Personnel counts and trends
2. We will benchmark pertinent financial elements on a Departmental/District/Fund basis by comparison to independent financial data obtained from the Louisiana Legislative Auditor, the National League of Cities, the National Association of Counties, comparable governmental entities, etc. where applicable and available.
  3. We will interview applicable Departmental Directors and other Parish leadership to discuss any budget needs or concerns not identified by the above procedures as necessary.
  4. We will review fund balances in light of the information gathered above and compare them to the Government Finance Officers Association Best Practices and other authoritative standards to determine the appropriate fund balance level for each Department/District where applicable.
  5. We will perform analysis on key financial metrics based upon adopted budgets and audited financial statements as well as statistical and performance data from various sources when available. This may include comparison to other governmental entities and industry norms for public service milestones.
  6. We will communicate the results of our analysis to the Parish for use in its decision-making and planning for future governmental services.

## Independence

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EisnerAmper has and currently serves as the Parish's annual auditor for purposes of complying with the Louisiana State Audit Law and must maintain independence from the Parish. As such, our firm undergoes a thorough vetting process to ensure that additional non-audit services, such as those proposed within this offering, do not impair our independence.



## C. REFERENCES

### Reference #1: Louisiana Agricultural Finance Authority

Description: Financial statement audit, single audit, and agreed-upon procedures

<b>Contact</b>	Name: Wayne Tedesco, Finance Director Phone: 225-935-2186 Address: 5825 Florida Blvd., Baton Rouge, LA 70806
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### Reference #2: Consolidated Government of the Parish of East Baton Rouge

Description: Financial statement audit, single audit, statewide agreed-upon procedures, various consulting projects

<b>Contact</b>	Name: Angie Savoy, Finance Director Phone: 225-389-3061 Address: P.O. Box 1471, Baton Rouge, LA 70821
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### Reference #3: Calcasieu Parish School Board

Description: Financial statement audits in accordance with Louisiana Revised Statute 24:513, compliance audit under Uniform Guidance

<b>Contact</b>	Name: Wilfred Bourne, CFO Phone: 337-217-4000 Address: 3310 Broad Street, Lake Charles, LA 70615
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### Reference #4: City of Mandeville

Description: Financial statement audit, statewide agreed-upon procedures

<b>Contact</b>	Name: Jessica Farno, Finance Director Phone: 985-624-3101 Address: 3101 E. Causeway Approach, Mandeville, LA 70448
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### Reference #5: East Baton Rouge Sheriff

Description: financial statement audits in accordance with Louisiana Revised Statute 24:513, compliance audit under Uniform Guidance, Statewide and Agreed Upon Procedures

<b>Contact</b>	Name: David Yellott, CFO Phone: 225-389-8970 Address: 8900 Jimmy Wedell Drive, Baton Rouge, LA 70807
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## D. PREVIOUS PARISH & OTHER GOVERNMENTAL WORK

CLIENT NAME	PROJECT DATES & REFERENCE INFORMATION	DETAILS
<b>Jefferson Parish</b>	<ul style="list-style-type: none"> <li>Project Dates: 2020 - Present</li> <li>Contact Info: Tim Palmatier, Finance Director</li> <li>Address: 200 Derbigny St., Gretna, LA 70053</li> <li>Phone: 504-364-2767</li> </ul>	<ul style="list-style-type: none"> <li>Total Hours: ~1,900</li> <li>Engagement Partner: Brandy Smith</li> <li>Description: financial statement audit, single audit, and agreed-upon procedures</li> </ul>
<b>Jefferson Parish</b>	<ul style="list-style-type: none"> <li>Contact Info: Tim Palmatier, Finance Director</li> <li>Address: 200 Derbigny St., Gretna, LA 70053</li> <li>Phone: 504-364-2767</li> </ul>	<ul style="list-style-type: none"> <li>Total Hours: 150</li> <li>Engagement Partner: Don McLean</li> <li>Description: Lost revenue calculation for ARPA federal assistance</li> </ul>
<b>Jefferson Parish</b>	<ul style="list-style-type: none"> <li>Projects Dates: 2010 - 2011</li> <li>Contact Info: Rick Buller</li> <li>Address: 834 S. Clearview Parkway, Jefferson, LA, 70123</li> <li>Phone: 504-731-4612</li> </ul>	<ul style="list-style-type: none"> <li>Total Hours: 500</li> <li>Engagement Partner: Freddy Smith</li> <li>Description: Analysis of landfill operations</li> </ul>
<b>Louisiana Office of Community Development*</b>	<ul style="list-style-type: none"> <li>Project Dates: 2023 – 2024</li> <li>Contact Info: Traci Watts, Director, Local Government Assistance</li> <li>Address: PO Box 94095, Baton Rouge, LA 70804</li> <li>Phone: 225-342-0148</li> </ul>	<ul style="list-style-type: none"> <li>Total Hours: 3,500</li> <li>Engagement Partner: Laura Soileau</li> <li>Description: Water and sewer rate studies</li> </ul>
<b>Consolidated Government of the Parish of East Baton Rouge</b>	<ul style="list-style-type: none"> <li>Project Dates: 2001 - Present</li> <li>Contact Info: Angie Savoy, Finance Director</li> <li>Address: P.O. Box 1471, Baton Rouge, LA 70821</li> <li>Phone: 225-389-3061</li> </ul>	<ul style="list-style-type: none"> <li>Total Hours: ~1,800</li> <li>Engagement Partner: Freddy Smith</li> <li>Description: Financial statement audit, single audit, statewide agreed-upon procedures, various consulting projects</li> </ul>
<b>Calcasieu Parish School Board</b>	<ul style="list-style-type: none"> <li>Project Dates: 2015 – Present</li> <li>Contact Info: Wilfred Bourne, CFO</li> <li>Address: 3310 Broad Street, Lake Charles, LA 70615</li> <li>Phone: 337-217-4000</li> </ul>	<ul style="list-style-type: none"> <li>Total Hours: ~1,000</li> <li>Engagement Partners: Freddy Smith</li> <li>Description: financial statement audits, compliance audit under Uniform Guidance</li> </ul>
<b>City of Mandeville</b>	<ul style="list-style-type: none"> <li>Project Dates: 2021 - Present</li> <li>Contact Info: Jessica Farvo, Finance Director</li> <li>Address: 3101 E. Causeway Approach, Mandeville, LA 70448</li> <li>Phone: 985-624-3101</li> </ul>	<ul style="list-style-type: none"> <li>Total Hours: ~800</li> <li>Engagement Partner: Don McLean</li> <li>Description: Financial statement audit, statewide agreed-upon procedures</li> </ul>
<b>East Baton Rouge Sheriff</b>	<ul style="list-style-type: none"> <li>Project Dates: 2015 - Present</li> <li>Contact Info: David Yellott, CFO</li> <li>Phone: 225-389-8970</li> </ul>	<ul style="list-style-type: none"> <li>Total Hours: ~330</li> <li>Description: Financial statement audits in accordance with Louisiana Revised Statute 24:513, compliance audit under Uniform Guidance, Statewide Agreed Upon Procedures</li> </ul>

*\*EisnerAmper requests that the Parish notify us on any intent to contact the above references before doing so.*



## E. PAST PERFORMANCE ON PUBLIC CONTRACTS

Governmental entities have a unique set of challenges that requires professionals with specific skills, training, and experience in the governmental environment. With over 100 professionals in our firm's governmental audit practice, as well as over 100 governmental entities as clients, EisnerAmper's Governmental Group is well-equipped to provide the high-quality service you expect and deserve.

Our clients include:



Local governments,  
including parishes,  
cities, & other  
municipalities



State  
government  
agencies



Public entity  
risk pools



Public  
retirement  
systems



Higher  
education  
institutions



School boards

*The EisnerAmper Team has served the needs of governmental entities for over 40 years.*

This experience affords us the ability to combine an understanding of governmental operations with an objective, independent viewpoint on the public sector projects we undertake. Because of our diverse governmental client base, our professionals have been exposed to a wide range of funding sources, organizational structures, taxing measures, complex investment portfolios, nature of operations, requirements for reporting, addressing fund balance deficits, and other matters.

EisnerAmper has never had any problems with time delays, cost overs, or design inadequacies in prior public contracts for which EisnerAmper was at fault.



## **F. LITIGATION**

EAG Gulf Coast, LLC is not a party to any litigation related to the services it provides to clients. In regards to Jefferson Parish, EAG Gulf Coast, LLC does not have any ongoing litigation with Jefferson Parish, nor involvement in litigation with a public entity in which the public entity prevailed.



## G. SIZE OF THE FIRM

EisnerAmper, one of the largest business consulting firms in the world, is comprised of EisnerAmper LLP, a licensed independent CPA firm that provides client attest services founded in 1963; and Eisner Advisory Group LLC, an alternative practice structure that provides business advisory and non-attest services in accordance with all applicable laws, regulations, standards,

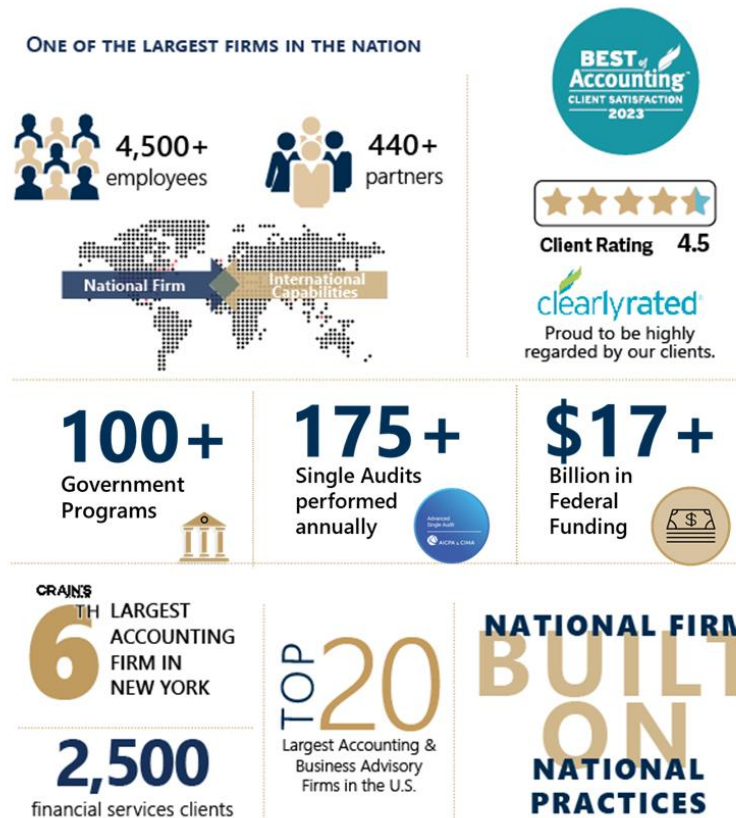
and codes of conduct. Requested services will be provided by EAG Gulf Coast, LLC, a subsidiary of Eisner Advisory Group, which includes the recent combination with Postlethwaite & Netterville, APAC.

Our clients are in all business sectors and leverage a complete menu of service offerings, including advisory, accounting, tax, and outsourcing.

Our professionals are passionate about helping clients grow and offering them tailored services every step of the way to help them reach their goals. Our firm structure allows us to provide the

flexibility and personalized approach of a small firm, together with the wide variety of resources, leading-edge technology, and integrated expertise of a multinational firm.

For six consecutive years, the Firm has received the **Best of Accounting** award from ClearlyRated for excellence in client service. The Best of Accounting designation is the only award program that recognizes service excellence for accounting firms based on ratings provided exclusively by clients.





## H. FEE SCHEDULES

We will provide Jefferson Parish with the services you are looking for in an advisory firm. Estimated pricing to deliver the services described in section *Understanding the Services to be Provided* are as follows:

Service	Proposed Fee
Jefferson Parish Financial and Budget Analysis	\$215,000

### Assumptions

To increase the efficiency of our financial analysis and help ensure our analysis is delivered in a timely manner, we request that the Parish appoint an employee as Project Coordinator to schedule meetings, assist us in data requests, and other administrative tasks.

This pricing assumes that we do not encounter any unforeseen difficulties and/or information discrepancies, and that sufficient, relevant information is available to complete tasks related to this engagement. If we encounter any such difficulties, the scope and therefore the price, for our consulting work may change, and we will notify you immediately. This pricing also applies a set range of hours based upon our planned scope of work and our understanding of the requested services. This scope will be discussed in greater detail with Parish officials which could result in variations to the above price.

If significant additional time is necessary, we will discuss it with you and arrive at a new price estimate before we incur any additional costs. We believe the above projected rates represent a fair and accurate estimate of the services outlined in our proposal; however, if you feel that these prices are not competitive, we would like the opportunity to discuss any questions or provide additional explanations.

### Fees: The Bottom Line

We believe our fees represent a fair and accurate estimate of the services outlined in our proposal. If the scope of the engagement contemplated in our fee estimates above changes, we will discuss any additional efforts with you before commencing such work. EisnerAmper does not understate our initial fees with the expectation of additional services or “catching up” in future years. If you feel that these fees are not competitive, we would like the opportunity to provide additional explanations based on our understanding of the operations, internal controls structure, timeline, and other factors utilized to determine our fee estimate.



"EisnerAmper" is the brand name under which EisnerAmper LLP and Eisner Advisory Group LLC and its subsidiary entities provide professional services. EisnerAmper LLP and Eisner Advisory Group LLC practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. EisnerAmper LLP is a licensed independent CPA firm that provides attest services to its clients, and Eisner Advisory Group LLC and its subsidiary entities provide tax and business consulting services to their clients. Eisner Advisory Group LLC and its subsidiary entities are not licensed CPA firms. The entities falling under the EisnerAmper brand are independently owned and are not liable for the services provided by any other entity providing services under the EisnerAmper brand. Our use of the terms "our firm" and "we" and "us" and terms of similar import, denote the alternative practice structure conducted by EisnerAmper LLP and Eisner Advisory Group LLC.