



**TOWN COUNCIL MEETING
TUESDAY, MARCH 19, 2024, 6:00PM
ABITA SPRINGS TOWN HALL
22161 LEVEL ST., ABITA SPRINGS, LA 70420**

Posted: March 18, 2024, 4:30pm

CALL TO ORDER: Mayor Curtis
INVOCATION: Alderman Patterson
PLEDGE OF ALLEGIANCE: Alderman Contois

MAYOR'S ANNOUNCEMENTS:

1. Update on the Abita Meadows
2. Your Voice - Our Answers

ROLL CALL:

Call for Agenda Modifications
Accept February 20, 2024, Minutes

OLD BUSINESS:

- 1.) Discussion of the repeal of the PUD Ordinance

NEW BUSINESS:

- 1.) Consideration of A Resolution of the Board of Aldermen of the Town of Abita Springs Related to the Need and the Timing of Hiring an Independent Forensic Auditor.
- 2.) Consideration of A Resolution of the Board of Aldermen of the Town of Abita Springs to have a Forensic Audit conducted of the Town of Abita Springs Finances.
- 3.) Consideration of A Resolution of the Board of Aldermen of the Town of Abita Springs to Amend the 2024 Budget (Instrument 2023-005, Section IV, Lines 21 to 24)

OPEN/ADJOURNMENT:

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE, PLEASE CONTACT US AT (985) 892-0711.
PLEASE CONTACT TOWN HALL AT THE SAME NUMBER FOR ADDITIONAL INFORMATION REGARDING THIS AGENDA.



A Resolution of the Board of Aldermen of the Town of Abita Springs to Determine the Need, the Scope, and the Appropriate Timing for Engaging the Services of an Independent Forensic Auditor and to Address Other Related Matters

"Whereas" the Town Administration discovered that two former employees engaged in an elaborate scheme to defraud the Town and its taxpayers; and,

"Whereas" upon discovering the theft the Town immediately reported the information to the Town's Auditor, the Board of Aldermen, the Louisiana Legislative Auditor, the Town Marshal, the St. Tammany Parish Sheriff's Office, and the St. Tammany District Attorney; and,

"Whereas" upon notification an investigation was initiated by the St. Tammany Parish Sheriff's Office and the Louisiana Legislative Auditor; and,

"Whereas" these investigations are still underway; and,

"Whereas" the Town Administration has been advised that the sharing of details related to the case could compromise the prosecution of the offenders; and,

"Whereas" the Board of Aldermen desires that the offenders be held fully accountable for their actions; and,

"Whereas" the Investigative Office of the Louisiana Legislative Auditor, has undertaken the task of performing a forensic audit, and has advised that it would be prudent, upon receipt of their Investigative Report, to review the information contained therein, prior to deciding if there is a need for an additional scope of work to be performed by an independent forensic auditor.

BE IT RESOLVED the Board expresses its support for the Town Administration's cooperation with public investigative agencies to pursue, uncover the full scope, and to recover the loss of public funds.

BE IT FURTHER RESOLVED this Board pledges to work in cooperation with the Administration with full transparency to move forward together to restore public trust.

BE IT FURTHER RESOLVED that the Board of Aldermen requests that the Mayor refrains from hiring an independent forensic auditor until the Town receives the full report from the Legislative Investigative Auditor.

THEREFORE, BE IT FURTHER RESOLVED that the Board of Aldermen further requests that the Mayor provide suggestions as to actions that the Alderman charged with the duty to monitor and review the financial management of the Town should take to be more effective in that pursuit.

This resolution was adopted on a motion of _____ seconded by _____ on this ___ day of March 2024.

Vote was:
Yeas:
Nays:
Absent:
Abstain:

ATTEST Janet Dufrene, Town Clerk



A Resolution of the Board of Aldermen of the Town of Abita Springs to have a Forensic Audit conducted of the Town of Abita Springs Finances.

"Whereas" a forensic audit is to be performed by an outside, third party agency, or the Louisiana Legislative Auditor's Office;

"Whereas" the forensic audit shall include the time period, January 1, 2020 thru February 29, 2024;

"Whereas" the third party agency is to be selected by majority of the Town Council, by resolution;

"Whereas" a financial Forensic Audit is necessary because of an unknown amount of monies that were fraudulently spent, per recent media reports as well as admission by administration;

"Whereas" the misuse use and unapproved use of the Tax payer's monies, a forensic audit is warranted to determine the dollar amount of fraudulent waste of the Tax payer's money;

"Whereas" credit cards assigned to Town of Abita Springs employees were misused, a forensic audit of each credit card record from inception thru December 31, 2023 is to be examined by a third party auditor;

"Whereas" all financial records of expenses be examined to confirm/deny if State/ Parish/Town of Abita Springs laws were followed;

"Whereas" the Town of Abita Springs has not been able to provide proper documentation, that all records were properly stored from inception of the current administration, as per the Lawrason Act, warranting a forensic audit;

"Whereas" be it resolved that the Town of Abita must engage an independent auditor that is independent of all town personnel and have not engaged in personal matters with approved auditing firm;

Resolved, that the Town of Abita Springs Alderman:

1. urges the Administration of the Town of Abita Springs to have on hand all documents and readily available per the Louisiana Public Records Law.

This resolution was adopted on a motion of _____ seconded by _____ on this _____ day of March 2024.

Vote was:

Yeas:

Nays:

Absent:

Abstain:

ATTEST Janet Dufrene, Town Clerk



A Resolution of the Board of Aldermen of the Town of Abita Spring To Amend the 2024 Budget (Instrument 2023-005, Section IV, Lines 21 to 24)

Whereas the Town of Abita Springs financial status has been brought into question by the large theft of funds;

Whereas the unnoticed misuse of the town finances has occurred for a for lengthy period of time;

Whereas current wording allows for movement of large sums allowing for questionable need should be adjusted to allow closer attention to expenditures;

Be it resolved that the wording of Instrument 2023-005, Section IV stating: “The Mayor may authorize transfer between line items of expenditures within the function or department, provided that such transfers shall not exceed 10% of the total department budget. Other budget adjustments shall only be authorized by the Mayor and the Council as a whole provided that such transfers shall not exceed 10% of the total department budget.” **Should read**, The Mayor may authorize transfer between line items of expenditures within a function or department, provided that such transfers shall not exceed 10% of the total department budget. The Council shall be notified in writing by the Mayor for approval of the Council of aforesaid transfers exceeding 5% of the total department budget.

Resolution was introduced by Alderman Boudreaux .

This resolution was adopted on a motion of ----- seconded by-----on this ---- day of March 2024.

Vote was:

Yeas:

Nays:

Absent:

Abstain:

ATTEST Janet Dufrene, Town Clerk



Instrument 2023-005

**AN ORDINANCE ADOPTING AN OPERATING BUDGET OF
REVENUE AND EXPENDITURES FOR THE YEAR BEGINNING
JANUARY 1, 2024, AND ENDING DECEMBER 31, 2024.**

BE IT ORDAINED, by the Mayor and Board of Aldermen of the Town of Abita Springs, State of Louisiana, in general session convened that:

Section I. The attached estimate of revenues for the year beginning January 1, 2024 and ending December 31, 2024, be and the same is hereby adopted to serve as an operating budget of revenues for the Town of Abita Springs during the same period.

Section II. The attached estimates of the expenditures for the year beginning January 1, 2024 and ending December 31, 2024, serve as a budget of expenditures for the Town of Abita Springs during the same period.

Section III. The adoption of this operating budget of expenditures be and this hereby to operate as an appropriation of the amount therein set forth within the terms of the budget classification.

Section IV. The Mayor may authorize transfers between line items of expenditures within the function or department, provided that such transfers shall not exceed 10% of the total department budget. Other budget adjustments shall only be authorized by the Mayor and the Council as a whole provided that such transfers shall not exceed 10% of the total department budget.

Section V. General Fund

2024

General Fund Revenue	-\$2,057,800.00	\$2,095,900.00
Grant Income	-\$1,453,200.00	\$1,390,200.00
General Obligation Bond Fund Balance	<u>\$250,000.00</u>	
Total General Fund Income	\$3,761,000.00	\$3,736,100.00

Section VI. General Fund

General Fund Expenditures	-\$1,244,100.00	\$1,179,200.00
Grant Expenditures	\$1,633,900.00	
Special Projects	-\$460,000.00	\$500,000.00
ARP Fund Balance	<u>\$423,000.00</u>	
Total General Fund Expenditures	\$3,761,000.00	\$3,736,100.00

Section VII. Utility Fund

Utility Fund Revenue	\$2,217,700.00
Transfer Revenue from General Fund	\$423,000.00
DEQ Loan Proceeds	\$500,000.00
ARP Fund Balance	<u>\$995,000.00</u>
Utility Fund Income	\$4,135,700.00

Section VIII. Utility Fund

Utility Fund Expenditures	\$1,625,700.00
Sewer Plant Connection Project	\$1,495,000.00
Utility Fund Debt Service Expenditures	\$821,600.00
Depreciation	<u>\$193,400.00</u>
Total Utility Expenditures	\$4,135,700.00

Section IX. Cemetery Fund

Cemetery Revenue	<u>\$40,000.00</u>
Total Cemetery Income	\$40,000.00

58	Section X. Cemetery Fund		
59	Cemetery Expenditures	<u>\$40,000.00</u>	
60	Total Cemetery Expenditures	\$40,000.00	
61			
62	Section XI. Parks & Recreation		
63	Parks & Recreation Fund Revenue	-\$127,100.00	\$132,100.00
64	2 mil Ad Valorem Revenue	<u>\$49,800.00</u>	\$47,500.00
65	Total Parks and Recreation Income	-\$176,900.00	\$179,600.00
66			
67			
68	Section XII. Parks & Recreation		
69	Parks and Recreation Expenditures	-\$176,900.00	\$179,600.00
70	Total Parks and Recreation Expenditures	-\$176,900.00	\$179,600.00
71			
72	Section XIII. Lighting Fund		
73	1 mil Ad Valorem Revenue	\$26,300.00	
74	Transfer from General Fund	<u>\$7,200.00</u>	
75	Total Lighting Income	\$33,500.00	
76			
77	Section XIV. Lighting Fund		
78	Lighting Fund Expenditures	<u>\$33,500.00</u>	
79	Total Lighting Expenditures	\$33,500.00	
80			
81	Section XV. Shared Sales Tax Fund		
82	Shared Sales Tax Revenue	\$400,000.00	
83	STP Burvant Funds	\$300,000.00	
84	GOB Fund Balance	\$250,000.00	
85	SST Revenue	<u>\$209,000.00</u>	
86	Total Shared Sales Tax Income	\$1,159,000.00	
87			
88	Section XVI. Shared Sales Tax Fund		
89	Shared Sales Tax Expenditures	\$271,500.00	
90	Level & Burvant Project	\$840,000.00	
91	Shared Sales Tax Debt Service	<u>\$47,500.00</u>	
92	Total Shared Sales Tax Expenditures	\$1,159,000.00	
93			
94	Section VII. Public Works Fund		
95	Public Works Expenditures Sales Tax Revenue	-\$583,300.00	\$560,000.00
96	Public Works Debt Service Revenue Other	-\$8,500.00	\$31,800.00
97	Total Public Work Expenditures	\$591,800.00	
98			
99	Section VIII. Public Works Fund		
100	Public Works Expenditures	\$583,300.00	
101	Public Works Debt Service	<u>\$8,500.00</u>	
102	Total Public Work Expenditures	\$591,800.00	

103

104 **THIS ORDINANCE was introduced by Alderman Patterson, seconded by Alderman Saussy, on**

105 **this 21st day of November, 2023.**

106

107 **THIS ORDINANCE was adopted on motion of Alderman _____, seconded by Alderman**

108 **_____ on this _____ day of _____ 202_.**

109

110 AYES:

111 NAYS:

112 ABSTENTIONS:

113 ABSENT:

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117 _____

118 Janet Dufrene, Town Clerk

117 _____

118 Honorable Daniel J. Curtis, Mayor

119