

PROCEEDINGS OF THE DOWNTOWN DEVELOPMENT AUTHORITY TAKEN AT A
REGULAR MEETING ON WEDNESDAY, JULY 12, 2023, at 7:45 AM.

Those present: Gus Rezende, Nathanel Johnson, Denice Skinner, Marie Centanni, Gregory Walls, and Miles Matt

Those absent: Eric Crozier

DDA staff present: Anita Begnaud, Rachel Holland and Amy Trahan

DLU staff present: Anna Laura Edmiston and Gabrielle Keaton

Others present: Captain David Leblanc, Kevin Blanchard, Burton Kolder, Jane Hebert, and Maggi Bienvenu

The meeting was called to order by Walls.

Public comment process is attached to the end of the agenda for individuals wishing to address the Board on agenda items. Request to speak must be submitted prior to the discussion of the item. Individuals are allowed three minutes for comments.

Administrative Approvals/Reports

May Financials were presented for approval. Centanni motioned to approve as presented, Rezende seconded, all voted in favor.

June Regular Meeting Minutes were presented for approval. Centanni motioned to approve as presented, Skinner seconded, all voted in favor.

FY2022 Financial Audit

Kolder noted a finding in the audit report in regards to the DDA Milage election. Kolder noted that a corrective action plan will be implemented prior to the end of the 2023. Kolder further noted that ad-valorem taxes are up from 2021. Kolder noted that the fund balance at the end of 2022 was \$556,335.

FY2022 Audit was presented for approval. Centanni motioned to approve as presented, Rezende seconded, all voted in favor.

AUP Policy

Begnaud noted that Trahan worked with Kolder Slaven to put in place policies and procedures as required by the Legislative Auditors Office upon DDA exceeding the \$500,000 in revenue threshold.

Budget Adjustment

Cetanni motioned to approve a budget adjustment of \$4,000 from Restricted/Operating to Other Insurance Premiums, Rezende seconded, all voted in favor.

Cup Policy Update

Holland noted that the Conditional Use Permit Policy has been updated noting the DDA's opinion on best practices for Conditional Use Permits.

Skinner motioned to approve the attached CUP policy, Centanni seconded, all voted in favor.

Matt motioned to approve the attached AUP policy, Centanni seconded, all voted in favor.

Updates

LPD update – Captain Leblanc provided a detailed report of all calls in the district during the month of June.

EDD update – Blanchard provided the July 2023 Downtown EDD Financial Report as provided by Blanchard. Blanchard noted an 11% increase in collections from 2022.

Director Update

Holland noted that Design Workshop has been selected to begin design work on the Lee Avenue streetscape project. Holland further noted that LCG was not approved for a federal grant for Congress Street project.

CEO Update

Begnaud noted that DDA has been working with LCG and LUS on identifying locations for additional sewage lift stations to service potential new development downtown. Begnaud further noted that DLU will be issuing a PSA on broken glass that has become an issue downtown. Begnaud noted that glass bottles are illegal at all times and go cups are illegal after midnight. Begnaud further noted that Parish Proud day will be held Downtown on September 16th. Begnaud encourage all to volunteer.

Public Comment

There was no public comment.

Other Business

There was no further business, and the meeting was adjourned.

Policy for Conditional Use Permits for Bar/Lounge Uses in the Downtown Zoning District

Downtown Development Authority

Adopted July 12, 2023

Introduction

Lafayette has made significant investments to revitalize downtown into the thriving neighborhood and economic hub it is today. A key focus of these efforts is centered around ensuring the foundation of our downtown neighborhood is a safe place that offers a balance of uses that can serve all the needs of the residents, visitors, and businesses of downtown.

The DDA is concerned with the development of the downtown district as a whole and considers the impact of various types of potential businesses. A safe and healthy nightlife economy is a critical component to any vibrant downtown district, and it is DDA's goal to put businesses on the right track to plan, open, and sustain new bar/lounge establishments that are appropriately scaled to the downtown environment.

For the last several decades, the downtown community has worked hard to counter the negative activity that can be associated with larger nightlife venues, from public intoxication, to assault, to shootings. At the same time, the district has made significant progress in increasing the number of residential units. It is possible to strike the proper balance in downtown areas between being a safe place to live, as well as a fun place to eat, drink, or listen and dance to music.

Purpose

The introduction of the conditional use permit process for bar uses downtown in 2017 gave way to common sense decision-making about what type of nightlife venues complemented downtown, so as to avoid exacerbating the problems caused by handling the large volume of partygoers spilling out into the street. Because DDA liaises with downtown business owners/operators and the city departments responsible for enforcement of laws that regulate nightlife activity—as well as has a keen interest to present a clean and safe downtown environment to development prospects to grow the city's tax base—conditional use permit decision makers look to DDA to assist in evaluating applications.

Policy statement

Absent good cause shown by applicants, the DDA seeks to set a maximum occupancy for new bars at 250 patrons and reserves the right to recommend fewer patrons based on the size of the space and the type of interior and exterior spaces. This occupancy limitation was considered for all bars in 2015 when LCG created the conditional use permit but was not included in the final ordinance. Special consideration may be given to: (1) larger venues that are primarily used for live music performances and provide adequate public safety resources for large performances; or (2) bars/lounges with Class-A-Restaurant-Conditional alcohol permits.

In addition to a 250 max occupancy, conditional use permits for bar/lounge establishments should also include the following conditions:

- Open containers of any kind are not allowed to leave the premises at any time.
- Persons under 21 are not allowed to enter the premises.
- One (1) law enforcement officer per every 125 occupants should be retained for operations on Wednesday, Thursday, Friday, Saturday and Sunday nights, from 10 p.m. - 2:30 a.m.
- External speakers are not allowed, and windows and doors must remain closed at all times. Noise emanating from the licensed premises shall not be audible at 100 feet, in any direction, from the license premises. Noise includes, but is not limited to, amplified music, acoustic music, patrons, and employees. External speakers may be considered for projects with rooftop bars, so long as the noise emanating from the property is in accordance with the city's Alcohol and Noise Code.
- The operator must have a plan for trash.

DOWNTOWN DEVELOPMENT AUTHORITY

Lafayette, Louisiana

Agreed-Upon Procedures Report

Year Ended December 31, 2022

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of the
Downtown Development Authority
Lafayette, Louisiana
and the Louisiana Legislative Auditor

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor’s (LLA’s) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2022 through December 31, 2022. The Downtown Development Authority’s management is responsible for those C/C areas identified in the SAUPs.

The Downtown Development Authority (the Authority) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA’s SAUPs for the fiscal period January 1, 2022 through December 31, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Written Policies and Procedures

1. We obtained and inspected the Authority’s written policies and procedures and observed that they address each of the following categories and subcategories if applicable to public funds and the Authority’s operations:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) ***Disbursements***, including processing, reviewing, and approving.
 - d) ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management’s actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

- e) **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- h) **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Board or Finance Committee

- 2. We obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - a) Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) Observed that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds.
 - c) Obtained the prior year audit report and observed the unassigned fund balance in the General Fund. If the General Fund had a negative ending unassigned fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.
 - d) Observed whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the finding are considered fully resolved.

Bank Reconciliations

(The Authority's cash balances are maintained in pooled accounts under the control of the Lafayette Consolidated Government as outlined in the fiscal agent agreement between the two parties. This section was tested in SAUP's of the Lafayette Consolidated Government.)

3. We obtained a listing of the Authority's bank accounts for the fiscal period from management and management's representation that the listing is complete. We asked management to identify the Authority's main operating account. We selected the Authority's main operating account and randomly selected 4 additional accounts (or all accounts if less than 5). We randomly selected one month from the fiscal period, obtained and inspected the corresponding bank statement and reconciliation for selected accounts, and observed that:
 - a) Bank reconciliations included evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations included evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding electronic fund transfers)

4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. We randomly selected 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, we obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtained and inspected written policies and procedures relating to employee job duties (if no written policies or procedures, inquired of employees about their job duties) at each collection location, and observed that job duties are properly segregated at each collection location such that:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers;
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - c) Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not responsible for collecting cash, unless another employee verifies the reconciliation.
6. We obtained from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. We observed the bond or insurance policy for theft was enforced during the fiscal period.
7. We randomly selected two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (selected the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly selected a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements*

when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. We obtained supporting documentation for each of the 10 deposits and:

- a) Observed that receipts are sequentially pre-numbered.
- b) Traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Traced the deposit slip total to the actual deposit per the bank statement.
- d) Observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Traced the actual deposit per the bank statement to the general ledger.

Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)

8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing was complete. We randomly selected 5 locations (or all locations if less than 5).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions. We obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase;
 - b) At least two employees are involved in processing and approving payments to vendors;
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
10. For each location selected under #8 above, we obtained the Authority's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and we obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, we obtained supporting documentation for each transaction and:
 - a) We observed whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicated deliverables included on the invoice were received by the entity, and
 - b) We observed that the disbursement documentation includes evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3 above, we selected 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5), and observed that each electronic disbursement was:

- a) Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and
- b) Approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected, we selected an alternative month and/or account for testing that did include electronic disbursements.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

- 12. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.
- 13. Using the listing prepared by management, we randomly selected 5 cards (or all cards if less than 5) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, we randomly selected one monthly bank statement), we obtained supporting documentation, and:
 - a) We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder.
 - b) We observed that finance charges and late fees were not assessed on the selected statements.
- 14. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, we observed that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, we described the nature of the transaction and noted whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- 15. We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. We randomly selected 5 reimbursements, we obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - a) If reimbursed using a per diem, we observed the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - b) If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

- c) We observed that each reimbursement is supported by documentation of the business/public purpose (for meal charges, we observed that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1g).
- d) We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

- 16. We obtained from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - b) We observed that the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - c) If the contract was amended (e.g., change order), we observed that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, was approval documented);
 - d) We randomly selected one payment from the fiscal period for each of the 5 contracts, we obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

- 17. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees or officials, we obtained related paid salaries and personnel files, and we agreed paid salaries to authorized salaries/pay rates in the personnel files.
- 18. We randomly selected one pay period during the fiscal period. For the 5 employees or officials selected under #17 above, we obtained attendance records and leave documentation for the pay period, and:
 - a) We observed that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
 - b) We observed that supervisors approved the attendance and leave of the selected employees or officials;
 - c) We observed that any leave accrued or taken during the pay period is reflected in the Authority's cumulative leave records; and
 - d) We observed the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
- 19. We obtained a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees or officials, we obtained related documentation of the hours and pay rates used in

management's termination payment calculations and the Authority's policy on termination payments. We agreed the hours to the employee or officials' cumulate leave records, agreed the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agreed the termination payment to entity policy.

20. We obtained management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

Ethics

21. Using the 5 randomly selected employees/officials from procedure #17 under "Payroll and Personnel" above, we obtained ethics documentation from management, and:
 - a) We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and.
 - b) We observed whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
22. We inquired and observed whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

(The Authority did not issue any debt or have outstanding debt during the fiscal period; therefore, this procedure is not applicable.)

23. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued as required by Article VII. Section 8 of the Louisiana Constitution.
24. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

Fraud Notice

25. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing was complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the Authority reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the Authority is domiciled as required by R.S. 24:523.
26. We observed that the Authority has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

Information Technology Disaster Recovery/Business Continuity

27. We performed the following procedures, ***verbally discussed the results with management, and reported “We performed the procedure and discussed the results with management.”***
- a) We obtained and inspected the entity’s most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observed that such backup: 1) occurred within the past week, 2) was not stored on the government’s local server or network, and 3) was encrypted.
 - b) We obtained and inspected the entity’s most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observed evidence that the test/verification was successfully performed within the past 3 months.
 - c) We obtained a listing of the entity’s computers currently in use and their related locations, and management’s representation that the listing is complete. We randomly selected 5 computers and observed while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
28. We randomly selected all 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. We observed evidence that the selected terminated employees have been removed or disabled from the network.

Prevention of Sexual Harassment

29. Using the 5 randomly selected employees or officials from procedure #17 under “Payroll and Personnel” above, we obtained sexual harassment training documentation from management, and observed the documentation demonstrates each employee or official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
30. We observed the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity’s premises if the entity does not have a website).
31. We obtained the entity’s annual sexual harassment report for the current fiscal period, observed that the report was dated on or before February 1, and observed it includes the applicable requirements of R.S. 42:344:
- a) Number and percentage of public servants in the agency who have completed the training requirements;
 - b) Number of sexual harassment complaints received by the agency;
 - c) Number of complaints which resulted in a finding that sexual harassment occurred;
 - d) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - e) Amount of time it took to resolve each complaint.

Exceptions:

No exceptions were found as a result of applying the procedures listed above except:.

Credit Cards

1. Penalties and interest for a late payment in January 2022 were assessed on the February 2022 statement tested.

Management's response:

Procedural changes will be made and enforced to ensure credit card balances are paid in a timely manner.

Collections

2. The Authority did not have a bond or insurance policy for theft covering the employee having access to cash during the fiscal period.

Management's response:

An insurance policy for theft covering the employee having access to cash will be obtained.

Prevention of Sexual Harassment

3. Employees/official did not receive at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

Management's response:

The Authority will provide at least one hour of sexual harassment training in the future in accordance with R.S. 42:343.

4. The Authority did not maintain an annual sexual harassment report for the current fiscal period, dated before February 1, and including all the applicable requirements in R.S. 42:344.

Management's response:

The Authority will provide an annual sexual harassment report each fiscal year, dated before February 1, and including all the applicable requirements in R.S. 42:344.

We were engaged by the Downtown Development Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
June 28, 2023