

# Plaquemines Parish Government

Parish President  
**Kirk M. Lepine**

Randy A Duke  
CPA, CIA, CIGA  
Chief Internal Auditor

## INTERNAL AUDIT DEPARTMENT

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## Council Members

District 1 - John L Barthelemy Jr.  
District 2 - William "Beau" Black  
District 3 - Corey Arbourgh  
District 4 - Dr. Stuart J Guey Jr.  
District 5 - Benedict "Benny" Rousselle  
District 6 - Trudy Newberry  
District 7 - Carlton M LaFrance Sr.  
District 8 - Richie Blink  
District 9 - Mark "Hobbo" Cognevich

## MEMORANDUM

**To:** Council Member Mr. Benny Rousselle  
Chair - Audit Committee

**Date:** November 1, 2022

Council Member Ms. Trudy Newberry  
Vice-Chair - Audit Committee Member

Council Member Mr. Mark ("Hobbo") Cognevich  
Audit Committee Member

**From:** Randy A. Duke, C.P.A., CIA, CIGA  
Chief Internal Auditor

**Re: Plaquemines Parish Public Health Mosquito Control Department**  
**("Mosquito Control")**  
**Internal Audit of the Mosquito Control Department**  
**Project No. 2022-04.**

Attached is the internal audit of the Department's Internal Control System. This internal audit report details the internal audit objectives, scope, methodology, audit information and provides the internal auditor's findings, observations, recommendations, and conclusions.

I would like to express my appreciation to the Ms. Crystal Taylor, Plaquemines Parish Director of Administration and Ms. Millie Kiff, Finance Department for their cooperation and professional assistance provided during this audit.

**cc:** Mr. Kirk Lepine, Plaquemines Parish President.  
Ms. Crystal Taylor, Plaquemines Parish Director of Administration.

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**Plaquemines Parish Public Health  
Mosquito Control Department  
Internal Audit Report  
Internal Audit Project No. 2022-04  
Randy A. Duke, CPA, CIA, CIGA  
Chief Internal Auditor  
Internal Audit Department**

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Glossary
PPG - Plaquemines Parish Government Council
Auditor - Plaquemines Parish Internal Auditor
COSO - Committee of Sponsoring Organizations

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## EXECUTIVE SUMMARY

This executive summary represents the results of our internal audit work on the Mosquito Control Department's Internal Control System.

Our objectives were as follows:

Objectives
➤ To determine compliance with the Mosquito Control Department's policies, rules, and regulations.
➤ To determine the integrity and accuracy of the Mosquito Control Department's financial information.
➤ To determine that Mosquito Control Department's assets are safeguarded.
➤ To evaluate the efficiency and effectiveness of the Mosquito Control Department's Internal Control System.
➤ To evaluate the possibility and risk of fraud, waste, and abuse within the Mosquito Control Department.
➤ To evaluate possible deficiencies in the Mosquito Control Department's Internal Control System.
➤ To recommend internal controls to add value and improve the Mosquito Control Department's operations.

### Conclusions:

The Mosquito Control Department's Controls need improvement. The following observations can improve the internal controls over the Mosquito Control Department's Internal Control System. These controls will help the Mosquito Control Department reach their goals and objectives.

<sup>1</sup>COSO - Control Environment:

Control Environment is the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization. The board of directors and senior management establish the tone at the top regarding the importance of internal control including expected standards of conduct.

A good effective control environment will help the Mosquito Control Department reach their goals and objectives. Top-level management’s buy-in concerning the importance of internal controls will help the Mosquito Control Department’s Internal Control System in the following areas.

- Efficiency and effectiveness of operations.
- Safeguarding assets.
- Integrity and accuracy of financial information.
- Compliance with contracts, rules, and regulations.

<b>Observations</b>
Based upon the information provided by management. The following audit observations were noted during this Internal Audit. Management can use these observations to improve their Mosquito Control Department’s Internal Controls.
<b>Observation # 1 - Mosquito Control Department Policies and Procedures</b>
<b>Background/Condition:</b> There does not appear to be any day-to-day Mosquito Control Departmental policies and procedures in place.
<b>Recommendation:</b> Mosquito Control Department Policies and Procedures should be in place and available for review by the Parish Internal Auditor and other Parish and State approved Auditors/Agencies.
<b>Responsibility for Action:</b> Mr. Kirk Lepine, Plaquemines Parish President, Ms. Crystal Taylor, Plaquemines Parish Director of Administration.
<b>Management Response:</b> Administration and the Department will work to make

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<sup>1</sup> Reminder that COSO is a very important internal control framework that if used can help Plaquemines Parish Government reach their goals and objectives in a more effective and efficient manner. The COSO PowerPoint framework is available at [www.COSO.org](http://www.COSO.org).

sure the department will develop a policy and procedures that will be available for review.

### Observation # 2 - Mosquito Control Department 2020-2022 User Fees

**Background/Condition:** Ordinance NO. 20-22 was brought forth to the Council to rescind Ordinance 20-106, the Mosquito Control User Fee Schedule. Attachment # III.

**Recommendations:** Exposure: The auditor recommends that the Parish Council doesn't adopt the Ordinance to rescind the Mosquito Control Department's User Fees in the amount of approximately \$ 907,481.93 per year. **Table # 1.**

**Table # 1 Mosquito Control Department 2020-2022 User Fees<sup>2</sup>**

Year	Collections
2020	\$ 78,624.04 <sup>4</sup>
2021	907,481.93 <sup>6</sup>
2022	549,107.79 <sup>8</sup>
<b>Total</b>	<b>\$ 1,535,213.76</b>

The Parish needs to increase their yearly revenue.

Decreasing Parish revenue could lead to revenue shortfalls. Unexpected events always seem happen, and this revenue can help to offset revenue shortfalls.

**Responsibility for Action:** Mr. Kirk Lepine, Plaquemines Parish President, Ms. Crystal Taylor, Plaquemines Parish Director of Administration.

**Management Response:** This revenue stream has been a great help to this departments budget.

### Observation # 3 - Mosquito Control Department 2022 Complaints

<sup>2</sup> The Mosquito Control Department User Fees collected go into account 004129-001 Accounts Receivable Mosquito Control Department Fees General.

<sup>4</sup> Ordinance NO. 20-106 adopted on the November 12, 2020 to establish the Mosquito Control Department User Fee Schedule.

<sup>6</sup> 2021 shows a full year of collected Mosquito Control Department User Fees in the amount of \$907,481.83.

<sup>8</sup> The 2022 Mosquito Control Department's User Fee amount of \$549,107.79 is as of 8/31/22.

**Background/Condition:** It does appear that there have been complaints regarding the lack of Mosquito Control spraying in certain Parish areas. However, according to the documentation provided by management these complaints are being resolved. **Table # 2.**

**Table # 2 Mosquito Control Department 2022 Complaints**

<b>Date Requested</b>	<b>Person Making Request</b>	<b>Location</b>	<b>Public Request Form Complaint</b>	<b>Resolution</b>
7/18/22	Mark Cognevich	All Districts 9	Been getting many complaints about a lot of mosquitos in the Boothville River Road and Buras River Road areas.	Director instructed the larvicide crew to go down and treat the Buras and Boothville, River Road areas. Truck sprays on a regular basis weather permitting.
6/3//22	Karen Terral	Evangeline Trace	The mosquito truck doesn't spray on a regular basis in the Evangeline Trace and Main Street areas.	Ms. Terral property was inspected by Lavacide Crew. The area is sprayed regularly, weather permitting.
6/9/22	Mike Appelt	Claire and Anna Streets	The mosquito truck did not spray on Claire or Anna Streets.	The route does not allow for every street to be sprayed. Those streets that are missed on the first go around will be sprayed on the next.
5/9/22	Tony Huddleston	204 Overseas Ave.	The truck has not sprayed Overseas Ave. which runs along the anal on a dead-end street.	This area will be sprayed from now on. There is a short driveway on that street, and he figured that if he sprayed the street, it would catch the driveways.

**Recommendation:** Ensure that all Parish complaints are quickly resolved. Ensure that Mosquito Control Department’s Chemical spraying and other employee work time/services are performed in accordance with Parish policy, regulations, contracts, and agreements.

**Responsibility for Action:** Mr. Kirk Lepine, Plaquemines Parish President, Ms. Crystal Taylor, Plaquemines Parish Director of Administration.

**Management Response:** All complaints received are handled in a timely manner.

**Observation # 4 - Mosquito Control Department Expenditures**

**Background/Condition:** There appears to be an **increase** in Mosquito Control Department expenditure categories occurring from 2021, \$ 676,314.96 vs 2022 \$ 924,234.00, resulting in a **\$ 247,919.04** increase in expenditures during 2022. **Table # 3.**

<b>Year</b>	<b>Personal Services</b>	<b>Financial &amp; Related Services</b>	<b>Operating Services and Utilities</b>	<b>Operating Services and Supplies</b>	<b>Totals</b>
<b>2021</b>	\$438,005.45	\$13,093.27	\$6,258.77	\$218,957.47	\$676,314.96
<b>2022</b>	\$484,708.00	\$127,640.00	\$6,846.00	\$305,040.00	\$924,234.00
<b>Increase/ (Decrease)</b>	<b>\$46,702.55</b>	<b>\$114,546.73</b>	\$587.23	<b>\$86,082.53</b>	<b>\$247,919.04</b>

The largest dollar increases appear to be in the 2022 Personal Services **\$ 46,702.55**, Financial Related Services, **\$ 114,546.73** and Operating Services and Supplies, **\$ 86,082.53**, indicting an increase in Mosquito Control services being rendered to Parish Residents during 2022.

However, it appears that some Parish Residents have complained that the Mosquito Control trucks are not spraying (less chemicals and employee time used) in some Parish areas. **Table # 2.**

**Analysis:** Less Mosquito Chemical spraying and employee time, used in some Parish areas would result in a decrease in actual expenditures during 2022, instead of a proposed budgeted increase in Mosquito Control expenditures of \$ 247,919.24.

**Recommendation:** Ensure that the increase in Mosquito Control Expenditures during 2022 are accurate, correct and are not overstated.

**Responsibility for Action:** Mr. Kirk Lepine, Plaquemines Parish President, Ms. Crystal Taylor, Plaquemines Parish Director of Administration.

**Management Response:** Mr. Duke, 2022 mosquito activity has appeared to be more than 2021, requiring more fuel, more chemicals, and with the antiquated trucks and spray units, more repairs. Economically, we've seen an increase cost in all these areas. The Administration is aware of the increase cost in operations of this department and has determined that the increases are justified.

**Observation # 5 - Mosquito Control Department Contracts, Bid Process/Advertisement and Correspondence**

**Background/Condition:** It appears that the Mosquito Control Department's Contract, Bid Process/Advertisement and Correspondence were executed, signed, and dated in accordance with best practice, rules, and regulations.

**Recommendation/Comment:** The Mosquito Control Department's Internal Controls over Contracts and the Bid Process are in place and working properly.

**Responsibility for Action:** **No Action Required.** Mr. Kirk Lepine, Plaquemines Parish President, Ms. Crystal Taylor, Plaquemines Parish Director of Administration.

**Management Response:** No Response Needed

# INTERNAL AUDIT REPORT

## I. Audit Initiation

In accordance with the Plaquemines Parish Government Charter Section 7.08: Audit Committee and the approved Internal Audit Department's annual audit plan for 2022, I have performed the following Internal Audit of the Mosquito Control Department's Internal Control System.

## II. Background

### Mosquito Control Department

The Mosquito Control Department has a total of twelve (12) employees. Six (6) of these employees are part time spray truck drivers. These drivers spray in the evening, normally running anywhere from 5:00 pm until 11:00 pm.

- ✚ The trucks are equipped with electronic tracking devices. This equipment tracks time, mileage, and speed.

The 2020-2021 Actual and the 2022 Budgeted Expenditures for the Mosquito Control Department is shown in **Chart # 1**.

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<sup>10</sup> The data in Chart # 1 above shows the 2020-2021 Actual Expenditures and the 2022 Budgeted Expenditures.

The data in Chart # 1 shows a **decrease** in actual expenditures during 2020 to 2021 in the amount of (\$ 110, 466.96) and an **increase** in budgeted expenditures during 2021 to 2022 in the amount of \$ 247,919.04. **Tables # 4 & 5.**

<b>Table # 4 - Mosquito Control Department 2020 Actual Expenditures vs 2021 Actual Expenditures</b>		
2020 Actual Expenditures	2021 Actual Expenditures	Increase / (Decrease)
\$786,781.92	\$676,314.96	(\$110,466.96)

<b>Table # 5 - Mosquito Control Department 2021 Actual Expenditures vs 2022 Budgeted Expenditures</b>		
2021 Actual Expenditures	2022 Budgeted Expenditures	Increase / (Decrease)
\$676,314.96	\$924,234.00	\$247,919.04

### III. Planning

<b>Audit Planning</b>
➤ Developed objectives, scope, timing, and resource allocations for the Mosquito Control Department’s Internal Control System.
➤ Develop the risk assessment of the Mosquito Control Department’s Internal Control System.
➤ Obtain the Mosquito Control Department’s Policies, Procedures, Contracts, Rules, and Regulations.
➤ Obtain Louisiana Legislative Auditor’s (LLA) best practices relating to the Mosquito Control Department’s Internal Control System.
➤ Considered the adequacy and effectiveness of the activity’s governance, risk management, for the Mosquito Control Department’s Internal Control System as compared to the COSO framework.
➤ Considered the opportunities for adding value by recommending internal control improvements to the Mosquito Control Department’ Management.

### IV. Objectives, Scope, and Methodology

Our objectives were as follows:

<b>Objectives</b>
➤ To determine compliance with the Mosquito Control Department’s policies, contracts, rules, and regulations.

➤ To determine the integrity and accuracy of the Mosquito Control Department’s financial information.
➤ To determine that Mosquito Control Department’s assets are safeguarded.
➤ To evaluate the efficiency and effectiveness of the Mosquito Control Department’s Internal Control System.
➤ To evaluate the possibility and risk of fraud, waste, and abuse within the Mosquito Control Department.
➤ To evaluate any possible deficiencies in the Mosquito Control Department’s Internal Control System.
➤ To recommend internal controls to add value and improve the Mosquito Control Department’s operations.

Scope
➤ The Director of Administration provided audit information and data relating to the Mosquito Control Department’s Internal Control System. The audit period are the years 2020-2022.
➤ The Internal Auditor considered the possibility of fraud, waste, and abuse within the Mosquito Control Department’s Internal Control System. In addition, the scope of the internal audit included the consideration of systems, records, personnel, physical properties, and other information necessary to achieve the internal audit objectives.

Methodology
✓ Test compliance with policies, agreements, rules, regulations, ordinances, and best practices.
✓ Test the accuracy and reliability of Mosquito Control Department’s 2020-2022 actual and budgeted financial data.
✓ Test and evaluate the Mosquito Control Department’s Internal Control System.

Documents Reviewed
➤ Ordinances NO. 20-106, NO. 21-31, and NO. 20-22
➤ Contracts, rules, regulations, and agreements
➤ User fees 2020-2022
➤ Memos and Correspondence
➤ Bid Documents
➤ Chapter 12 Laws Affecting Pesticides in Louisiana

➤ 2020-2022 Actual and Budgeted Expenditures
➤ LLA Best Practices
➤ Public Request Forms/Complaints
➤ Information on Bayer Permanone 31-66, Spray Treatment
➤ Four-Star Briquets Safety Data Sheets & Sustained Release 90 Day Microbial Briquets
➤ Information Regarding Vectolex WSP Biological Larvicide
➤ Information Regarding Fyfanon ULV Mosquito Insecticide
➤ Information Regarding MetaLarv XRP Mosquito Growth Regulator

## V. Audit Information and Analysis

Based upon the information and data received from management and reviewed by the auditor, the following information was noted during the examination:

<b>Mosquito Control Department Internal Controls</b>
<p><u>The Director of Administration States:</u> The Mosquito Control Department has a total of twelve (12) employees. Six (6) of these employees are part time spray truck drivers. These drivers spray in the evening, normally running anywhere from 5:00 pm until 11:00 pm.</p> <ul style="list-style-type: none"> <li>✚ The trucks are equipped with electronic tracking devices. This equipment tracks time, mileage, and speed.</li> </ul>

<b>Mosquito Control Department Ordinances</b>
<ul style="list-style-type: none"> <li>✚ <b>Ordinance NO. 20-106</b> adopted on the November 12, 2020 to establish the Mosquito Control Department User Fee Schedule. <b>Attachment # I.</b></li> </ul>
<ul style="list-style-type: none"> <li>✚ <b>Ordinance NO. 20-31</b> adopted on Thursday March 25, 2021 to update Ordinance 20-106 Mosquito Control Department User Fee Schedule. <b>Attachment # II.</b></li> </ul>
<ul style="list-style-type: none"> <li>✚ <b>Ordinance NO. 20-22</b> was brought forth to the Council to rescind Ordinances 20-106, <b>the</b> Mosquito Control Department User Fee Schedule. <b>Attachment # III.</b> <ul style="list-style-type: none"> <li>✓ <b>Exposure:</b> The auditor recommends that the Parish Council don't adopt the Ordinance to rescind the Mosquito Control Department's User Fees in the amount of approximately \$ 907,481.93 per year. <b>Table # 6.</b></li> <li>✓ In my opinion, the Parish needs to find ways to increase their yearly revenue</li> </ul> </li> </ul>

rather than decrease revenues. Decreasing Parish revenues could lead to a shortfall in later years. Unexpected costly events can happen and seem to always happen in the future.

<b>Year</b>	<b>Collections</b>
<b>2020</b>	\$ 78,624.04 <sup>11</sup>
<b>2021</b>	907,481.93 <sup>12</sup>
<b>2022</b>	549,107.79 <sup>13</sup>
<b>Total</b>	\$ 1,535,213.76

### Mosquito Control Department Expenditures

There appears to be an **increase** in Mosquito Control Department’s expenditure categories occurring from 2021, \$ 676,314.96 vs 2022 \$ **924,234.00**, resulting in a \$ **247,919.04** increase in expenditures during 2022. **Table # 7.**

<b>Year</b>	<b>Personal Services</b>	<b>Financial &amp; Related Services</b>	<b>Operating Services and Utilities</b>	<b>Operating Services and Supplies</b>	<b>Totals</b>
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The largest dollar increases appear to be in the 2022, Personal Services \$ **46,702.55**, Financial Related Services, \$ **114,546.73** and Operating Services and Supplies, \$ **86,082.53**, possibly indicting an increase in Mosquito Control Department Services being rendered to Parish Residents during 2022.

However, it appears that some Parish Residents have complained that the

<sup>11</sup> Ordinance NO. 20-106 adopted on the November 12, 2020 to establish the Mosquito Control User Fee Schedule.

<sup>12</sup> 2021 shows a full year of collected Mosquito Control User Fees in the amount of \$907,481.83.

<sup>13</sup> The 2022 Mosquito Control Department’s User Fee amount of \$549,107.79 is as of 8/31/22.

Mosquito Control Department’s trucks are not spraying in their areas. **Table # 8.**

**Analysis:** Less Mosquito Control Chemical spraying and employee time, used in some Parish areas would result in a decrease in actual expenditures during 2022, instead of a proposed budgeted increase in Mosquito Control Department expenditures of \$ 247,919.24.

**Table # 8 Mosquito Control Department 2022 Complaints**

During this internal audit the Auditor noted the following Mosquito Control Department 2022 Complaints.

<b>Date Requested</b>	<b>Person Making Request</b>	<b>Location</b>	<b>Public Request Form Complaint</b>	<b>Date / Resolution</b>
7/18/22	Mark Cognevich	All Districts 9	Been getting many complaints about a lot of mosquitos in the Boothville River Road and Buras River Road areas.	Director instructed the larvicide crew to go down and treat the Buras and Boothville, River Road areas. Truck sprays on a regular basis weather permitting.
6/3//22	Karen Terral	Evangeline Trace	That the mosquito truck spray on a regular basis on Evangeline Trace and Main Street	Ms. Terral property was inspected by Lavacide Crew. The area is sprayed regularly, weather permitting.
6/9/22	Mike Appelt	Claire and Anna Streets	The mosquito truck did not spray on Claire or Anna Streets.	The route does not allow for every street to be sprayed. Those streets that are missed on the first go around will be sprayed on the next.
5/9/22	Tony Huddleston	204 Overseas Ave.	The truck has not sprayed Overseas Ave. which runs along the anal on a dead-end street.	This area will be sprayed from now on. There is a short driveway on that street, and he figured that if he sprayed the street, it would catch the

				driveways.

**Mosquito Control Department Contract, Bid Process/Advertisement and Correspondence**

It appears that the Mosquito Control Department’s Contract, Bid Process/Advertisement and Correspondence were executed, signed, and dated in accordance with best practice, rules, and regulations.

## VI. Professional Standards

The audit was conducted in accordance with the Institute of Internal Auditor’s Standards for the Professional Practice of Internal Auditing, (the Red Book).

# Attachments

Attachment I. Mosquito Control Department Ordinance NO. 20-106

ORDINANCE NO. 20-106

The following Ordinance was offered by Council Member Blink who moved its adoption:

An Ordinance to rescind, annul and set aside Ordinance No. 403, adopted December 8, 1982; rescind, annul and set aside Section 6 and Section 7 of Ordinance No. 40, adopted April 9, 1964; establish Article IX to be titled “Mosquito Control” of Chapter 13 of the Parish Code of Ordinances; establish a user fee for Mosquito Control in order to continue to abate, control, eradicate, and study mosquitoes and other arthropods of public health importance and all activities incidental thereto; and otherwise to provide with respect thereto.

WHEREAS, pursuant to Section 2.03 of the Charter for Local Self-Government of Plaquemines Parish, Plaquemines Parish Government is the lawful successor to the jurisdiction, powers, rights, privileges, and authority to the Plaquemines Parish Police Jury, the Plaquemines Parish Commission Council, and the governing bodies of the other political subdivisions and districts in Plaquemines Parish; and

WHEREAS, pursuant to Ordinance No. 40, adopted on May 14, 1964, the Plaquemines Parish Commission Council established the “Mosquito Abatement District” and established the Plaquemines Parish Commission Council as the governing body of said district; and

WHEREAS Ordinance No. 42 changed the name of the “Mosquito Abatement District” to the “Mosquito Control District”; and

WHEREAS, pursuant to the authority of the Charter for Local Self-Government Sections 2.02 (A) (6) and 4.01(A)(15), Plaquemines Parish Government desires to continue its operations to abate, control, eradicate and study mosquitoes and other arthropods of public health importance and all activities incidental thereto; and

WHEREAS all parish residents and businesses benefit from mosquito control operations; and

WHEREAS, it has become necessary for Plaquemines Parish Government to establish a user fee to finance mosquito control operations.

NOW, THEREFORE:

BE IT ORDAINED BY THE PLAQUEMINES PARISH COUNCIL THAT:

SECTION 1

It hereby rescinds, annuls, and sets aside Ordinance No. 403, adopted December 8, 1982.

SECTION 2

It hereby rescinds, annuls, and sets aside Section 6 and Section 7 of Ordinance No. 40, adopted May 14, 1964.

SECTION 3

It hereby amends Chapter 13 of the Parish Code of Ordinances by enacting Article IX titled “Mosquito Control” which shall have the full force and effect of law and shall read as follows:

“Article IX. – Mosquito Control

Sec. 13-119. – Mosquito Control Purposes

That under and by virtue of the authority conferred by the Charter For Local Self-Government, Sections 2.02 (A)(6) and 4.01(A)(15), Plaquemines Parish Government, acting as the governing body of the Mosquito Control District, desires to continue to abate, control, eradicate and study mosquitoes and other arthropods of public health importance and all activities incidental thereto, and it has become necessary to adopt a Mosquito Control user fee to fund Mosquito Control operations.

Sec. 13-120. – Mosquito Control Fee established

That under and by virtue of the authority conferred by the Charter for Local Self Government, Section 4.01(A)(7)(a), Plaquemines Parish Government, acting as the governing body of the Mosquito Control District, hereby establishes a Mosquito Control user fee per month per water connection based on the fee schedule attached for the purposes of abatement, control, eradication, and study of mosquitoes and other arthropods of public health importance, and all activities incidental thereto. Mosquito Control user fees shall be incorporated in and become a part of the monthly water bills of Plaquemines Parish Government’s Water Department and its five (5) waterworks districts.

The fee schedule is as follows:

<u>Meter Size</u>	<u>Cost</u>
3 / 4“	\$ 7.00
1”	\$ 8.00
1.	\$ 9.00
2”	\$10.00
3”	\$15.00
4”	\$25.00
6”	\$35.00
8”	\$45.00

10”

\$55.00

Sec. 13-121 – Civil Penalties and Remedies

Plaquemines Parish Government may enforce all civil penalties and remedies established under law to collect delinquent Mosquito Control user fees, including but not limited to the disconnection of water services as provided for in Chapter 22 – Water, Sewer, and Refuse, of the Parish Code of Ordinances.”

SECTION 4

The Secretary of this Council is hereby authorized and directed to immediately certify and release this Ordinance and that Parish employees and officials are authorized to carry out the purposes of this Ordinance, both without further reading and approval by the Plaquemines Parish Council.

WHEREUPON, in open session the above Ordinance was read and considered section by section and.

Council Member Cognevich seconded the motion to adopt the Ordinance.

The foregoing Ordinance having been submitted to a vote; the vote resulted as follows:

YEAS: Council Members Corey Arbourgh, Stuart J. Guey, Trudy Newberry, Richie Blink and Mark Cognevich

NAYS: Council Members Benedict Rousselle and Carlton M. LaFrance

ABSENT: Council Member W. Beau Black

PRESENT BUT NOT VOTING: Council Member John L. Barthelemy, Jr. (ABSTAINED)

And the Ordinance was adopted on this the 12<sup>th</sup> day of November 2020.

I hereby certify the above and foregoing to be a true and correct copy of an Ordinance which was adopted at a meeting of the Plaquemines Parish Council held in the Pointe-a-la-Hache Courthouse Council Chambers, 18055 Highway 15, Pointe-a-la-Hache, Louisiana, on Thursday, November 12, 2020.

# Attachment II. Mosquito Control Department Ordinance NO. 21-31

## ORDINANCE NO. 21-31

The following Ordinance was offered by Council Member Blink who moved its adoption:

An Ordinance amend and as amended, readopt Article IX, Section 13-120 entitled "Mosquito Control Fees Established"; and otherwise to provide with respect thereto.

WHEREAS, Ordinance No. 20-106 created a Mosquito Control user fee to be added to parish water bills; and

WHEREAS, changes are necessary to capture the original intent of this Council; and

WHEREAS, it is the desire of this Council to amend Article IX, Section 13-120 of Chapter 13 of the Parish Code of Ordinances to reflect its original intent; and

WHEREAS, the Council desires user fees to apply to only one connection per residence; and

WHEREAS, the Council further desires to provide an exemption for connections in Grand Bayou Village which is limited to boat access only;

NOW, THEREFORE:

BE IT ORDAINED BY THE PLAQUEMINES PARISH COUNCIL THAT:

### SECTION 1

It hereby amends, and as amended readopts, readopt Article IX, Section 13-120 entitled "Mosquito Control User Fee established" to read as follows:

"Sec. 13-120. – Mosquito Control Fee established

- (a) That under and by virtue of the authority conferred by the Charter For Local Self Government, Section 4.01(A)(7)(a), Plaquemines Parish Government, acting as the governing body of the Mosquito Control District, hereby establishes a Mosquito Control user fee per month per water connection based on the fee schedule attached for the purposes of abatement, control, eradication, and study of mosquitoes and other arthropods of public health importance, and all activities incidental thereto. Mosquito Control user fees shall be incorporated in and become a part of the monthly water bills of Plaquemines Parish Government's Water Department and its five (5) waterworks districts.

The fee schedule is as follows:

<u>Meter Size</u>	<u>Cost</u>
3 / 4"	\$ 7.00
1"	\$ 8.00
1.5	\$ 9.00
2"	\$10.00
3"	\$15.00
4"	\$25.00
6"	\$35.00
8"	\$45.00
10"	\$55.00

- (b) For residences: No more than one connection per residence shall be charged a user fee. The largest connection size servicing the residence shall determine the user fee. This subsection shall not apply to mixed use property.

- (c) The community known as Grand Bayou Village, specifically those meters servicing structures adjacent to Grand Bayou located in proximity to Grand Bayou Rd., shall be exempted from this Section due to its lack of accessibility for the application of traditional mosquito control methods."

SECTION 2

All other Sections of Article IX of Chapter 13 of the Parish Code of Ordinance shall remain in full force and effect.

SECTION 3

The Secretary of this Council is hereby authorized and directed to immediately certify and release this Ordinance and that Parish employees and officials are authorized to carry out the purposes of this Ordinance, both without further reading and approval by the Plaquemines Parish

WHEREUPON, in open session the above Ordinance was read and considered section by section and as a whole.

Council Member Arbourgh seconded the motion to adopt the Ordinance.

The foregoing Ordinance having been submitted to a vote, the vote resulted as follows:

YEAS: Council Members John L. Barthelemy, Jr., Corey Arbourgh, Stuart J. Guey  
Benedict Rousselle, Trudy Newberry, Carlton M. LaFrance, Richie Blink and  
Mark Cognevich

NAYS: None

ABSENT: Council Member W. Beau Black

PRESENT BUT NOT VOTING: None

And the Ordinance was adopted on this the 25<sup>th</sup> day of March, 2021.

I hereby certify the above and foregoing to be a true and correct copy of an Ordinance which was adopted at a meeting held by the Plaquemines Parish Council in the Pointe-a-la-Hache Courthouse Council Chambers, 18055 Highway 15, Pointe-a-la-Hache, Louisiana, on Thursday, March 25, 2021.

  
Assistant Secretary

## Attachment III - Mosquito Control Department Ordinance NO. 22

### ORDINANCE NO. 22

The following Ordinance was offered by Council Member LaFrance who moved its adoption:

An Ordinance to **rescind**, annul and set aside Ordinance No. 20-106, Section 2, which created a Mosquito Control User Fee; and otherwise, to provide with respect thereto.

WHEREAS, Ordinance No. 20-106, adopted on November 12, 2020, created a Mosquito Control User fee to be added to Plaquemines Parish water bills; and

WHEREAS, to provide some economic relief to the residents and business owners of Plaquemines Parish, it is the desire of this Council to discontinue the Mosquito Control User Fee added to the Parish water bills.

NOW, THEREFORE:

BE IT ORDAINED BY THE PLAQUEMINES PARISH COUNCIL THAT:

#### SECTION 1

It hereby rescinds, annuls, and sets aside Ordinance No. 20-106, Section 2, which created a Mosquito Control User Fee.

#### SECTION 2

The Secretary of this Council is hereby authorized and directed to immediately certify and release this Ordinance and that Parish employees and officials are authorized to carry out the purposes of this Ordinance, both without further reading and approval by the Plaquemines Parish Council.