

# Plaquemines Parish Government

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Randy A Duke  
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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. Benedict "Benny" Rousselle  
Chair - Audit Committee

**Date:** January 10, 2022

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

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

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

**Re:** [Plaquemines Parish Government's \("PPG"\)](#)  
[Surplus Property Internal Audit - Project No. 2022-01](#)

Attached is the Internal Auditor's Report of the PPG Surplus Property Internal Audit. This internal audit details the objectives, scope, methodology, and provides the internal auditor's observations, recommendations, and conclusions.

**Acknowledgements:** I appreciate the time and expertise from Ms. Brenda Stanifer, Purchasing Agent, Mr. Rennie Buras, Parish Attorney, Mr. Lawrence Green, CEO Henderson Auctions, and the Finance Department in the preparation of this audit report.

**cc:** Mr. Kirk M. Lepine, President, Plaquemines Parish Government.  
Ms. Brenda Stanifer, Purchasing Agent.  
Mr. Rennie Buras, Parish Attorney.  
Mr. Tommy Serpas, CPA Finance Manager.  
Mr. Lawrence Green, CEO Henderson Auctions.

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Plaquemines Parish Government  
Surplus Property Internal Audit  
Project No. 2022-01

Randy A. Duke, CPA, CIA, CIGA  
Chief Internal Auditor  
Internal Audit Department

**Plaquemines Parish Government  
Surplus Property Internal Audit  
Glossary**

PPG - Plaquemines Parish Government

OIA - Office of the Plaquemines Parish Government's Internal Auditor

LLA - Louisiana Legislative Auditor

FMV - Fair Market Value

Plaquemines Parish Government  
Surplus Property Internal Audit

Project No. 2022-01

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## EXECUTIVE SUMMARY

This executive summary represents the results of the PPG Surplus Property Internal Audit.

## OBJECTIVES

1. Is PPG in compliance with policies and procedures?
2. Is PPG in compliance with Louisiana state rules and regulations?
3. Is PPG following the Louisiana Constitution Article VII, Section 14?
4. Are PPG assets safeguarded?
5. Are surplus property operations performed in an efficient and effective manner?
6. Is PPG Surplus Property financial information accurate?

## Internal Audit Conclusion

The Internal Auditor arrived at the following conclusions during this Internal Audit.

- In my opinion, there is a risk that Surplus Property could be me sold below Fair Market Value (FMV) in violation of the Louisiana Constitution Article VII, Section 14.
- The LLA states below "Note that it is mandatory to establish the value of the thing belonging to the state that a public entity wishes to declare to be surplus, as any disposition below fair market value would be an unlawful donation."

### **Q.1. What is surplus property?**

### **R.S.33:4711.1(B)(3)**

- A.1.** R.S. 39:321(8) defines movable "property" as a tangible and non-consumable thing. R.S.33:4711.1(B)(3) defines "surplus property" as tangible non-consumable movable property owned by a political subdivision, the governing authority of which has determined is no longer needed for public purposes. Because it is a "thing of value" belonging to the state, it is public property. Pursuant to LA Const. Art. VII, §14, many restraints are placed on disposition of public property. An entity cannot loan or pledge or donate a thing of value belonging to the state or any of its political subdivisions. If an entity has property that it considers to be "surplus," the entity must follow the precise statutory guidelines to dispose of the property according to the law. Note that it is mandatory to establish the value of the thing belonging to the state that a public entity wishes to declare to be surplus, as any disposition below that established fair market value would be an unlawful donation.

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## INTERNAL AUDIT OBSERVATIONS

### **Observation # 1 - Surplus Property Policies and Procedures**

<sup>1</sup> This information came from the LLA on Surplus Property.

**Background/Condition:** During this Internal Audit, the Auditor noted that the Purchasing and Legal Department's do not have a general guide of Surplus Property policies and procedures in place for employees.

**Recommendations:** In my opinion, Immovable and Movable Surplus Property Policies and Procedures as a general guide for employees could be included in the Legal and Purchasing Department's Policy and Procedure Manuals.

**Responsibility for Action:** Mr. Kirk M. Lepine, President Plaquemines Parish Government, Mr. Buras, Parish Attorney, Ms. Stanifer, Purchasing Agent

**Management Response:** We are working on including Auction Guidelines in the Purchasing Manual. State guidelines are being followed at this time. It is handled like a bid; auction is advertised for 15 days and equipment is sold to highest bidder at an open auction.

## Observation # 2 - LLA and the LA Constitution

**Background/Condition:** [LLA - Movable Property and Real Property](#)<sup>2</sup> - Disposition under R.S.49:125 authorizes a public entity to employ a qualified licensed auctioneer to handle the sale. AG Op. No. 07-0096 states that La. R.S. 49:125 fails to reveal a mandate that only a licensed auctioneer conduct the sale by public auction. This, the AG opines that the surplus movable property may be advertised and sold by the entity at a regular auction sale - provided the requirements of La. R.S. 49:125 are met. (AG Op. No. 07-0096. Those requirements are:

- Sale must be advertised.
- No sale shall be process less than is required by law, with the public entity reserving the right to reject any and all bids and remove the item from the sale.
- Notice of the sale should be published at least once, at least 15 days prior to the sale, indicating the minimum bid of the **appraised value** of the item and the entity's right to reject any and all bids.

Further, the sale may be advertised, and sealed bids submitted to the entity, with the property awarded to the highest bidder, provider the entity receives the property's fair market value.

Regarding the notice provision, AG Op. No. 92-0606, discussing the **sale of land**, states that the publication and notice allow opportunity for opposition to the proposed auction to be made known, and "in our estimate, generates the most interest to get the best price for the property sought to be sold." Thus the "critical inquiry is not what method is used to sell the surplus property, but whether the proposed sale is advertised in such a manner as to adequately give the public notice of the proposed sale, as well as create sufficient interest in the sale so that the best price is obtained." (AG Op. No. 07-0096)

### LA Constitution Article VII Section 14<sup>3</sup>

<sup>2</sup> This information came from the LLA on the Disposition of Immovable and Movable Surplus Property.

<sup>3</sup> This information came from the LLA on Surplus Property.

**Q.1. What is surplus property?**

**R.S.33:4711.1(B)(3)**

**A.1.** R.S. 39:321(8) defines movable "property" as a tangible and non-consumable thing. R.S.33:4711.1(B)(3) defines "surplus property" as tangible non-consumable movable property owned by a political subdivision, the governing authority of which has determined is no longer needed for public purposes. Because it is a "thing of value" belonging to the state, it is public property. Pursuant to LA Const. Art. VII, §14, many restraints are placed on disposition of public property. An entity cannot loan or pledge or donate a thing of value belonging to the state or any of its political subdivisions. If an entity has property that it considers to be "surplus," the entity must follow the precise statutory guidelines to dispose of the property according to the law. Note that it is mandatory to establish the value of the thing belonging to the state that a public entity wishes to declare to be surplus, as any disposition below that established fair market value would be an unlawful donation.

**Recommendations:** The auditor is researching if AG Op. No. 07-0096 applies to Henderson Auctions. As of the date of this report the auditor is waiting on additional information regarding the interpretation of AG opinion No. 07-0096.

The LLA states in their definition of surplus property "Note that it is mandatory to establish the value of the thing belonging to the state that a public entity wishes to declare to be surplus, as any disposition below fair market value would be an unlawful donation." In violation of the LA Constitution Article VII Section 14.

In addition, if the benefits outweigh the cost to the Parish, PPG could hold their own Surplus Property Auctions.

**Responsibility for Action:** Mr. Kirk M. Lepine, President Plaquemines Parish Government, Mr. Buras, Parish Attorney, Ms. Stanifer, Purchasing Agent, Mr. Lawrence Green, CEO Henderson Auctions

**Management Response:** In my opinion, we are following the guidelines and working with Henderson Auctions, we are in compliance with the constitution and selling the equipment as market value. By the time we send equipment to auction, it needs to be pulled, drugged or push on trucks, its value is bare minimum and almost considered scrap.

**Observation # 3 - Henderson Auction Agreement with PPG**

**Background/Condition:** A Right to Audit Clause was not incorporated into the Henderson Auction Agreement.

**Recommendations:** A Right to Audit Clause should be incorporated into the Henderson Auction Agreements in compliance with Parish Ordinance No. 20-110, adopted on November 12, 2020. **Attachment X.**

It should be noted that in an email to Henderson Auctions dated 10-27-2021, the auditor requested the buyer's names of the June 2021 PPG surplus property auctioned. This information has not been submitted by Henderson Auctions. **Attachments XI and XII.**

In the Henderson Auction agreement or by Ordinance, PPG could require that the appraised value or another established value be the starting amount for the surplus property auctioned. **Attachment III.**

**Responsibility for Action:** Mr. Kirk M. Lepine, President Plaquemines Parish Government, Mr. Buras, Parish Attorney, Ms. Stanifer, Purchasing Agent, Mr. Lawrence Green, CEO Henderson Auctions

**Management Response:** After speaking with Henderson Auctions, they would agree to giving audit

committee the sale information on a confidential basis and not be for public record. We will also include the right to audit in the upcoming contract.

### Observation # 4 - June 2021 Auction of PPG Surplus Property

**Background/Condition:** The June 2021 Auction of PPG Surplus Property shows a property cost of \$811,678.45. The surplus property sold at auction for \$42,145.00 less 10 % commissions of \$4,247.50 less hauling charges of \$3,600 leaving a PPG profit of \$34,297.50. **Attachments I & II.**

*During the review of the June 2021 Auction, the auditor noted the following questionable PPG Surplus Property Auctions.*

*It is this auditors concern that considering the property mileage, did the Parish receive the best price and at least the FMV value for these properties?*

(1) **Mack Red Fire Engine** Mileage of 36,257, Cost \$132,284.00, Auction Selling Price \$1,900, less Commission \$190.00, less hauling charges of \$400.00 resulting in a profit to PPG of \$1,310. - **Unit # 6031. Attachments VII.** <sup>4</sup>

(2) **Fire Dept. Port Sulphur Hurricane Diesel Emergency Fire Engine** Mileage of 64,586, Cost \$161,308.62, Auction Selling Price \$3,250 less Commission \$325, less hauling charges \$400 resulting in a profit to PPG of \$2,525.00. - **Unit # 6039. Attachments VIII.**

(3) **Red Mack Cab Forward Pumper** Mileage 36,257, Cost \$138,427.98, Auction Selling Price \$2,750 less Commissions \$275.00, less hauling charges \$400.00 resulting in a profit to PPG of \$2,075. **Unit # 6040. Attachments XI.**

**Table # 1**

Department	Unit #	Year	Mileage	Description	Date Acquired	Cost	Sold	Commission	Profit	For Tummy Title Hauling
FIRE DEPT, BC	6031	1983	36257	MACK FIRE ENGINE, RED	11/11/92	132,284.00	1900.00	190.00	1710.00	350.00
FIRE DEPT, PORT SULPHUR	6039	1985	64586	HURRICANE DIESEL EMERGENCY FIRE ENGINE	09/19/85	161,308.62	3250.00	325.00	2925.00	350.00
FIRE DEPT, LK HERMITAGE	6040	1985	35360	MACK CAB FORWARD PUMPER, RED	11/11/92	138,427.98	2750.00	275.00	2475.00	350.00

**The Purchasing Agent states** - I rely on Henderson for the value. By the time we send something to auction, it has to be pulled, dragged, and shoved onto truck. Angie Pons may be able to give you what is left on the books for it. I tried looking up on Kelly Blue Book and they are too old for me to find anything on it.

**Recommendations:** In my opinion, to help ensure that the item auctioned is not sold below FMV, and that the Parish is receiving at least the FMV for the property auctioned, the appraised value or another established value should be the starting bid amount for the property auctioned.

**Responsibility for Action:** Mr. Kirk M. Lepine, President Plaquemines Parish Government, Mr. Buras, Parish Attorney, Ms. Stanifer, Purchasing Agent, Mr. Lawrence Green, CEO Henderson Auctions

**Management Response:** In regards to fire trucks with low mileage, the truck may have low miles on the wheels but the equipment on the vehicle has very high usage at the fire or events, The trucks are stripped to the bone and are only of use to someone with specialized interest.

### Observation # 5 - PPG Tract E-1 Surplus Land

**Background/Condition:** Ordinance No. 20-108 adopted on November 12, 2020 approving the plan of Re-subdivision of the property of Plaquemines Parish Government Buras Louisiana into Tracts E-1

<sup>4</sup> Attachments VII, VIII and XI provide the documents showing the reasons for declaring these properties surplus.

and E-2 by Bryant Hammett and Associates, certified by High Mc Curdy, III, P.L.S. dated September 17, 2020 having met all the requirements of the Subdivision and Re-subdivision Ordinance of the Parish of Plaquemines; and further declaring **Tract E-1 as surplus land. Attachment VI.**

The Parish Attorney states in his email dated 11/5/21, the appraisal is attached. The Internal Auditor reviewed the attached appraisal and noted that this property was appraised for \$25,000 by Murphy Appraisal Services.

The Parish Attorney states this was to be a **private sale**, so there are no public bid docs. Further, the sale never took place because the purchaser said it wasn't zoned right for their needs. I told Mr. Cognevich we need to work on a new system so this does not happen again.

Last, I remember, the purchasers requested the property be rezoned to A-2 to fit their purposes, if the Council wants to do that it is their call.

**Recommendations:** In my opinion, the sale of public land should be advertised to the public in accordance with the AG Opinions below.

**The LLA states the following:** Regarding the notice provision, AG Op. No. 92-0606, discussing the **sale of land**, states that the publication and notice allow opportunity for opposition to the proposed auction to be made known, and "in our estimate, generates the most interest to get the best price for the property sought to be sold." Thus the "critical inquiry is not what method is used to sell the surplus property, but whether the proposed sale is advertised in such a manner as to adequately give the public notice of the proposed sale, as well as create sufficient interest in the sale so that the best price is obtained." (AG Op. No. 07-0096)

**Responsibility for Action:** Mr. Kirk M. Lepine, President Plaquemines Parish Government, Mr. Buras, Parish Attorney

**Management Response: No Response**

# Plaquemines Parish Government

Parish President  
**Kirk M. Lepine**

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## INTERNAL AUDIT REPORT

### I. Audit Initiation

In accordance with the PPG Charter Section 7.08: Audit Committee, the OIA performed an internal audit of the PPG Surplus Property.

### II. Background

#### **Q.1. What is surplus property?**

**R.S.33:4711.1(B)(3)**

**A.1. R.S. 39:321(8)** defines movable "property" as a tangible and non-consumable thing. **R.S.33:4711.1(B)(3)** defines "surplus property" as tangible non-consumable movable property owned by a political subdivision, the governing authority of which has determined is no longer needed for public purposes. Because it is a "thing of value" belonging to the state, it is public property. Pursuant to LA Const. Art. VII, §14, many restraints are placed on disposition of public property. An entity cannot loan or pledge or donate a thing of value belonging to the state or any of its political subdivisions. If an entity has property that it considers to be "surplus," the entity must follow the precise statutory guidelines to dispose of the property according to the law. Note that it is mandatory to establish the value of the thing belonging to the state that a public entity wishes to declare to be surplus, as any disposition below that established fair market value would be an unlawful donation.

5

### III. Audit Planning

1. Review and obtain PPG Surplus Property policies and procedures.
2. Review and obtain Louisiana state rules and regulations?
3. Review and obtain PPG Surplus Property inventory worksheets;
4. Review and Obtain Surplus Property appraisals;
5. Review and obtain Surplus Property Fixed Asset Transfer Forms & pictures; and
6. Review and obtain the Henderson Auctions agreement with PPG.

### IV. Objectives, Scope and Methodology

#### Objectives

1. Is PPG in compliance with policies and procedures?
2. Is PPG in compliance with Louisiana state rules and regulations?
3. Is PPG following the Louisiana Constitution Article VII, Section 14?
4. Are PPG assets safeguarded?
5. Are surplus property operations performed in an efficient and effective manner?

<sup>5</sup> This information came from the LLA on surplus property.

6. Is PPG Surplus Property financial information accurate?

Scope

- The internal audit period is from January 1, 2018 to June 30, 2021.
- Evidence to support our conclusions was gathered from inquiries of management and staff, observations, the review and testing of source documentation and tests of key controls surrounding the PPG Surplus Property Internal Audit.
- The auditor considered the possibility of fraud, waste, and abuse within the PPG Surplus Property Internal Audit. 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

1. Determine if PPG is complying with policies, procedures, contracts, agreements and parish, state rules and regulations.
2. Determine if PPG is following the Louisiana Constitution Article VII, Section 14.
3. Determine if PPG assets are safeguarded.
4. Determine if PPG Surplus Property operations are performed in an efficient and effective manner.
5. Determine if PPG financial information is accurate.

V. Documents Reviewed

1. Surplus Property Inventory Worksheet;
2. Surplus Property Parish, State Rules and Regulations;
3. LLA Disposition of Surplus Movable Property;
4. Ordinance No. 20-108 PPG real property El Dorado re-subdivision;
5. Henderson Auction Agreement with PPG;
6. Surplus Property Advertisements;
7. Email concerning the operation of the St. Charles Parish Miscellaneous Surplus online auctions;
8. Surplus Property Fixed Asset Transfer Forms & Pictures; and
9. Correspondence from Legal, PPG Purchasing Agent and Henderson Auctions.

VI. Internal Audit Analysis and Information

**PPG Real (Immovable) and Movable Surplus Property**

**LLA Disposition of Surplus Property Revised 07/2020<sup>6</sup>**

**Movable Property and Real Property** - Disposition under R.S.49:125 authorizes a public entity to employ a qualified licensed auctioneer to handle the sale. AG Op. No. 07-0096 states that La. R.S. 49:125 fails to reveal a mandate that only a licensed auctioneer conduct the sale by public auction. This, the AG opines that the surplus movable property may be advertised and sold by the entity at a regular auction sale - provided the requirements of La. R.S. 49:125 are met. (AG Op. No. 07-0096. Those requirements are:

- Sale must be advertised.
- No sale shall be process less than is required by law, with the public entity reserving the right to

<sup>6</sup> This information from the LLA on Surplus Property.

reject any and all bids and remove the item from the sale.

- Notice of the sale should be published at least once, at least 15 days prior to the sale, indicating the minimum bid of the appraised value of the item and the entity's right to reject any and all bids.
- Further, the sale may be advertised, and sealed bids submitted to the entity, with the property awarded to the highest bidder, provided the entity receives the property's fair market value.

Regarding the notice provision, AG Op. No. 92-0606, discussing the sale of land, states that the publication and notice allow opportunity for opposition to the proposed auction to be made known, and "in our estimate, generates the most interest to get the best price for the property sought to be sold." Thus the "critical inquiry is not what method is used to sell the surplus property, but whether the proposed sale is advertised in such a manner as to adequately give the public notice of the proposed sale, as well as create sufficient interest in the sale so that the best price is obtained." (AG Op. No. 07-0096)

## [Louisiana Constitution Article VII Section 14](#)<sup>7</sup>

### **Q.1. What is surplus property?**

**R.S.33:4711.1(B)(3)**

- A.1.** R.S. 39:321(8) defines movable "property" as a tangible and non-consumable thing. R.S.33:4711.1(B)(3) defines "surplus property" as tangible non-consumable movable property owned by a political subdivision, the governing authority of which has determined is no longer needed for public purposes. Because it is a "thing of value" belonging to the state, it is public property. Pursuant to LA Const. Art. VII, §14, many restraints are placed on disposition of public property. An entity cannot loan or pledge or donate a thing of value belonging to the state or any of its political subdivisions. If an entity has property that it considers to be "surplus," the entity must follow the precise statutory guidelines to dispose of the property according to the law. Note that it is mandatory to establish the value of the thing belonging to the state that a public entity wishes to declare to be surplus, as any disposition below that established fair market value would be an unlawful donation.

## [Purchasing Department Internal Controls](#)

The department sends in a transfer sheet to go to auction, signed by the director. The equipment is then brought to holding area if possible. I keep record of all disposals and submit to the council for approval prior to Henderson picking up items. Henderson usually has 3-4 auctions per year. Once the auction is completed, we receive a check and I submit the check to accounts receivable as well as to fixed assets.  
**Attachments I, II, IV & V.**

## [Legal Department's Real Property Policies and Procedures](#)

During the Auditor's review, it was noted that there are no Immovable Property Policies and Procedures in place. Legal uses the state statutes and guidance from the Attorney General. In my opinion, Immovable Property Policies and Procedures as a general guide to employees could be included in the Legal Department's Policy and Procedure Manual.

## [Legal Department Internal Controls](#)

The Legal Department uses the State Statutes and the Attorney General Opinions regarding the disposal of immovable property.

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<sup>7</sup> This information came from the LLA on Surplus Property.

## Henderson Auctions Policy and Procedures

Here is the information you requested. My apologies in the delay in sending this to you. I've included our annual auction agreement, June Buyer & Seller 2021 statements for Plaquemines Parish.

I have listed below the steps/procedures on how the auction works for surplus equipment.

1. We have a signed Annual Auction Agreement for 2021. This agreement was approved and signed by Mrs. Brenda Stanifer, Purchasing Agent for Plaquemines Parish. The Auction Agreement provides the terms and conditions that apply to the sale of all Plaquemines Parish Surplus equipment by Henderson Auctions. A copy of the signed agreement is attached to this email for your review.
2. The first step in the process for us is when Mrs. Brenda Stanifer calls or emails us with a list of surplus equipment that she intends to sell at one of our upcoming auctions. Once we have the list of items up for sale, we forward this information to Mrs. Jessica Cason, Marketing Director at Henderson Auctions. Mrs. Cason then works directly with Mrs. Stanifer to produce all of the required public advertisements and to make sure that these advertisements are published at least 30 days prior to the auction date.
3. Once Mrs. Stanifer confirms that the public advertising requirements have been met, we schedule the pickup of all surplus items that were advertised for sale. We then schedule trucking to pick up the surplus items and deliver them to our Livingston, Louisiana Auction Yard. the trucking fees are paid by Henderson Auctions and then deducted from the auction proceeds in the final payment to Plaquemines Parish. A copy of all the freight/trucking invoices are attached with the final seller's statement and check.
4. Once all of the items for the Parish are received in our yard in Livingston, the items are professionally photographed, a detailed description of each item is written up and then both the pictures and descriptions are uploaded onto the upcoming auction website that is available to the public. In addition to being uploaded to the auction website, we also provide extensive public advertising to thousands of prospective bidders not only in the US but internationally as well.
5. If any repairs or maintenance is required for any of the surplus items to make them suitable for sale, Henderson performs these repairs or maintenance and the costs associated are deducted from the final payment to the parish. All of these costs are documented, and copies are included with the parish's final settlement statement.
6. The items are then sold in our scheduled public auction at our Livingston, Louisiana facility. These auctions are all open to the public and the bidders can bid either Live at the auction or online simultaneously through our website.
7. Once the public auction is closed, our auction office personnel begin the process of contacting all of the high bidders to collect their payments for all items sold. We then collect all of the payments for the parish and the preliminary seller's statement is sent to Mrs. Stanifer for review. If any of the items sold for the parish are titled, we handle all of the title transfers in house on behalf of the parish. The title transfer fee of \$50 per title as agreed to in our Auction agreement with the parish is documented and deducted from the final seller's statement and check.
8. Once all of the buyer's payments are collected and any required title work is done, we issue the final seller's statement and check for Plaquemines Parish, and both are mailed to Mrs. Stanifer. As requested, I have attached a copy of the final seller's statement for Plaquemines Parish surplus equipment sold in our June 2021 auction and copies of the buyer's statements for anyone who purchased your equipment in the June 2021 auction.

## Henderson Auctions Agreement with PPG

A Right to Audit Clause should be incorporated into the Henderson Auction Agreements in the future.  
**Attachment III.**

### Analysis of the PPG June 2021 Surplus Property Auction

The June 2021 Auction of PPG Surplus Property shows a property cost of \$811,678.45. The surplus property sold at auction for \$42,145.00 less 10 % commissions of \$4,247.50 less hauling charges of \$3,600 leaving a PPG profit of \$34,297.50. **Attachments I & II.**

In my opinion, this worksheet shows the following three (3) questionable PPG Surplus Property Auctions.

(1) **Mack Red Fire Engine** Mileage of 36,257, Cost \$132,284.00, Auction Selling Price \$1,900, less Commission \$190.00, less hauling charges of \$400.00 resulting in a profit to PPG of \$1,310. - **Unit # 6031. Attachment VII.**

(2) **Fire Dept. Port Sulphur Hurricane Diesel Emergency Fire Engine** Mileage of 64,586, Cost \$161,308.62, Auction Selling Price \$3,250 less Commission \$325, less hauling charges \$400 resulting in a profit to PPG of \$2,525.00. - **Unit # 6039. Attachment VIII.**

(3) **Red Mack Cab Forward Pumper** Mileage 36,257, Cost \$138,427.98, Auction Selling Price \$2,750 less Commissions \$275.00, less hauling charges \$400.00 resulting in a profit to PPG of \$ 2,075. **Unit # 6040. Attachment XI.**

The Purchasing Agent states - I rely on Henderson for the value. By the time we send something to auction, it has to be pulled, dragged, and shoved onto truck. Angie Pons may be able to give you what is left on the books for it. I tried looking up on Kelly Blue Book and they are too old for me to find anything on it.

### Ordinance No. 20-108 PPG Real Property Tract E1 and E2

Ordinance No. 20-108 adopted on November 12, 2020 approving the plan of Re-subdivision of the property of Plaquemines Parish Government Buras Louisiana into Tracts E-1 and E-2 by Bryant Hammett and Associates, certified by High Mc Curdy, III, P.L.S. dated September 17, 2020 having met all the requirements of the Subdivision and Re-subdivision Ordinance of the Parish of Plaquemines; and further declaring **Tract E-1 as surplus land. Attachment VI.**

The Parish Attorney states in his email dated 11/5/21, the appraisal is attached. The Internal Auditor reviewed the attached appraisal and noted that this property was appraised for \$25,000 by Murphy Appraisal Services.

The Parish Attorney states this was to be a private sale, so there are no public bid docs. Further, the sale never took place because the purchaser said it wasn't zoned right for their needs. I told Mr. Cognevich we need to work on a new system so this does not happen again.

Last, I remember, the purchasers requested the property be rezoned to A-2 to fit their purposes, if the Council wants to do that it is their call.

## VII. Professional Standards

This internal 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 - June 2021 Auction of PPG Surplus Property

PLAQUEMINES PARISH GOV'T TO BE PICKED UP BY HENDERSON AUCTIONS												
Department	Unit #	Year	Mileage	Description	Date Acquired	Cost	Sold	Commission	Profit	For Tommy Title Hauling		
RECREATION	5E27	2007		BUSHHOG 296 ROTARY MOWER	06/07/07	2,494.80	10.00	10.00	0.00			
RECREATION NORTH	2B02	2006	219817	FORD F350XL 1 TON CREW CAB	01/11/06	18,569.00	1900.00	190.00	1710.00	123.53	50.00	
PROWM	2B26	2007		DODGE RAM 3/4 TON QUAD CAB	08/07/07	18,193.00	1300.00	130.00	1170.00	123.53	50.00	
RECREATION SOUTH	5C96	2005		JOHN DEERE 757 COMM TRACTOR	02/10/06	10,189.00	10.00	10.00	0.00			
RECREATION	5H31	2012	none	BAD BOY ZERO TURN MOWER W/ 72" CUTTING DECK	05/09/12	12,370.11			0.00			
JUDGE'S DIVISION B	1784	2006	146950	FORD CROWN VICTORIA POLICE CAR, SPRUCE GREEN	10/20/05	20,090.50	4000.00	400.00	3600.00	123.53	50.00	
JUDGE'S DIVISION B	1789	2005	58540	FORD CROWN VICTORIA 4 DR, DK BLUE	10/07/05	19,838.00	0.00	0.00	0.00	123.53	50.00	
RECREATION	5E80	2008	none	BUSH HOG 4X4 UTILITY VEHICLE	04/24/08	7,989.15	500.00	50.00	450.00	123.53		
PROWM	2B19	2007		FORD F150 1/2 TON PICKUP	06/06/07	12,366.00	2700.00	270.00	2430.00	123.53	50.00	
ANIMAL CONTROL	2B48	2008	197942	DODGE RAM 2500 ST	09/18/07	15,396.00	700.00	70.00	630.00	123.53	50.00	
RECREATION	5H49	2012	none	BAD BOY CZT60 60 ZERO TRUN MOWER	09/14/12	6,199.00	100.00	25.00	75.00	123.52		
FIRE DEPT, BC	6031	1983	36257	MACK FIRE ENGINE, RED	11/11/92	132,284.00	1900.00	190.00	1710.00	350.00	50.00	
FIRE DEPT, PORT SULPHUR	6039	1985	64586	HURRICANE DIESEL EMERGENCY FIRE ENGINE	09/19/85	161,308.62	3250.00	325.00	2925.00	350.00	50.00	
FIRE DEPT, LK HERMITAGE	6040	1985	35360	MACK CAB FORWARD PUMPER, RED	11/11/92	138,427.98	2750.00	275.00	2475.00	350.00	50.00	
PROWM	5D30	2006		JOHN DEERE 6420 TRACTOR	08/06/07	34,938.38	4750.00	475.00	4275.00	123.53		
PROWM	5D39	2006		JOHN DEERE 6220 OPEN STATION TRACTOR	11/06/07	28,543.58	4700.00	470.00	4230.00	123.53		
PROWM	5D91	2006		TIGER TM-60C SIDE ROTARY MOWER	10/06/07	17,072.01	50.00	5.00	45.00			
PROWM	5D92	2006		TIGER TM-60C SIDE ROTARY MOWER	10/06/07	17,072.01	50.00	5.00	45.00			
WATER/SEWER OPTNS	5826	1986		SULLAIR 185 DPQ PORTABLE AIR COMPRESSOR	02/17/93	9,378.90	600.00	60.00	540.00	123.53		
WATER/SEWER OPTNS	5A37	1999	111578	INTL MODEL 4700 4 X 2 SERVICE TRUCKS	06/02/00	37,459.72	1450.00	145.00	1305.00	123.53		
WATER/SEWER OPTNS	5E64	2008		331 BOBCAT	01/17/08	37,290.00	5750.00	575.00	5175.00	123.53		
WATER/SEWER OPTNS	5E98	2008		EXMARK 23HP W/ 50" TRITON CUTTING MOWER	08/08/08	6,390.23	350.00	35.00	315.00	123.53		
WATER/SEWER OPTNS	5B96	2003		BOBCAT 334D MINI EXCAVATOR	10/20/03	35,500.00	4750.00	475.00	4275.00	123.53		
WATER/SEWER OPTNS	5C18	2004		EXMARK LAZER LHP 5223 KC 52" MOWER, 23 HP	08/25/04	5,928.23	250.00	25.00	225.00	123.53		
WATER/SEWER OPTNS	5E99	2008		EXMARK 23HP W/ 50" TRITON CUTTING MOWER	08/08/08	6,390.23	325.00	32.50	292.50	123.53		
						<b>Totals</b>	<b>811,678.45</b>	<b>42,145.00</b>	<b>4,247.50</b>	<b>37897.50</b>	<b>3,150.00</b>	<b>450.00</b>
						<b>Total</b>		<b>Check #</b>	<b>21213</b>	<b>34,297.50</b>		

## Attachment II - June 2021 Auction Check # 21213

**HENDERSON AUCTIONS**  
CONSIGNOR ACCOUNT  
P.O. BOX 336  
LIVINGSTON, LA 70754  
(225) 688-2252 FAX (225) 688-7858

**FIRST GUARANTY BANK**  
Member FDIC  
84-434-854

**021213**

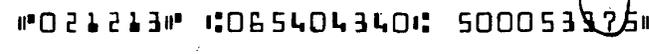
7/14/2021

PAY TO THE ORDER OF Plaquemines Parish Government \$\*\*34,297.50

Thirty-Four Thousand Two Hundred Ninety-Seven and 50/100\*\*\*\*\* DOLLARS

MEMO  
Plaquemines Parish Government  
Attention: Brenda Sandifer  
Bldg 102, Room 333  
333 F Edward Hebert  
Belle Chasse, LA 70037

  
 AUTHORIZED SIGNATURE
 



**RECEIVED**

PLAQUEMINES PARISH GOV'T  
CLERK OF COURSE

# Attachment III - Henderson Auctions Agreement

DocuSign Envelope ID: 28FE16D0-ECA0-485A-A0D3-5B8910A3561B



## HENDERSON AUCTIONS 2021 ANNUAL AUCTION AGREEMENT

OWNER Plaquemines Parish Government REPRESENTATIVE Brenda Stanifer  
Physical Address 333 F Edward Hebert Bldg 102 Room 333 City, State, Zip Belle Chasse, LA 70037  
Mailing Address 333 F Edward Hebert Bldg 102 Room 333 City, State, Zip Belle Chasse, LA 70037  
Phone 504-934-6430 Email brenda@ppgov.net

TERMS: BUYER: SUCCESSFUL BIDDER AT AUCTION | OWNER: SELLER AND CONSIGNOR OF AUCTION ITEM(S) | AUCTIONEER: HENDERSON AUCTIONS  
CLOSING: THE COMPLETION OF TRANSFER OF OWNERSHIP TITLE OF AUCTION ITEM FROM OWNER TO BUYER.

This Auction Agreement is entered into by HENDERSON AUCTIONS of Livingston, Louisiana, hereinafter referred to as AUCTIONEER, and OWNER listed above Hereinafter collectively referred to as OWNER under the following terms and conditions:

Henderson Auctions agrees to conduct a public auction sale of the items of property described on the ticketed items delivered to 13340 Florida Blvd. Livingston, LA 70754 for the 3-Day Auctions held during Spring, Summer, Fall and/or Winter sales for 2021. Auctions to be conducted at 13340 Florida Blvd. Livingston, LA 70754.

All other auctions held throughout the year, including online and offsite, must have a new agreement between OWNER and AUCTIONEER.

(1). Unless the items being auctioned qualify for a reduced commission rate, as written in the Special Terms of Sale to this Agreement, OWNER agrees to pay AUCTIONEER for the services rendered by AUCTIONEER a commission of 10 % of the gross receipts from all sales of the Property made during the effective period of this Auction Agreement whether such sales are made at public auction, by private sale or in any other manner. The effective period of this Auction Agreement will begin on the execution date of this contract and will continue Ninety (90) consecutive calendar days beyond the closing date of the auction. If for any reason, OWNER breaches this term and sells or causes to be sold any of the property described in this agreement, save and except through the AUCTIONEER, OWNER owes AUCTIONEER the agreed upon full commission based on fair market value of listed property plus a 25% penalty fee.

(2). AUCTIONEER agrees to prepare all advertising material and publicity necessary to advertise and promote the auction and shall be paid the sum of \$ 0 for same. Special Terms of Sale can be found on Addendum A to this agreement.

(3). \$50 Title Fee for each titled item.

(4). \$25 Minimum Commission Fee on All Lots

(5). OWNER and AUCTIONEER agree that all checks shall be made payable to HENDERSON AUCTIONS. AUCTIONEER will be allowed a period of 15 banking days from the sale date in which to remit OWNER's portion of the proceeds from said auction. AUCTIONEER will provide OWNER with a written itemization of Property sold, the selling price, and the actual dollar amount received, therefore.

(6). AUCTIONEER shall use OWNER's name and act on behalf of OWNER fully and to the same extent as OWNER could do personally, to execute all necessary deeds (if any), Bills of Sale, conveyances and other instruments of every nature necessary or appropriate to the carrying out the power of sale herein granted and the transfer of title to the Property herein described to the respective buyers thereof; provided, however, that AUCTIONEER shall not make or provide buyers or any other persons with any oral or written representations or warranties on OWNER's behalf relating to any items of Property, which Property shall be sold "AS IS, WHERE IS, AND WITH ALL FAULTS" in each instance.

(7). OWNER hereby agrees to sell the above-mentioned Property to the highest bidder and deliver to the purchaser Bill of Sale, Titles, free and clear of ALL liens and encumbrances.

(8). OWNER promises and agrees that the listed Property (except where such Property will be located and auctioned off-site) will be available for viewing 10 days prior to the auction date, and in the event of a failure of OWNER to deliver said Property (except when caused by an event such as an Act of God, or theft of the Property) reasonably in advance of the auction date, or if OWNER shall materially breach this contract, said OWNER agrees to pay the full commission as provided above plus any other actual damages that may occur, including attorney fees and court costs, to AUCTIONEER directly due to OWNER's breach of this contract or unexcused failure to deliver. In such instance, the commission is to be based on the fair market value of said Property. In no event will AUCTIONEER be liable to OWNER for indirect, special, consequential or exemplary damages, including, but not limited to, losses of profits, business or opportunities.

(9). AUCTIONEER shall have the right, after receiving their compensation as provided herein, to use the residual funds to the extent required to first pay true, verified liens, if any, which are shown in the exhibits attached hereto or which may be brought to their attention and which are not listed in said exhibits.

(10). OWNER agrees to hold AUCTIONEER free from any damages or losses that may occur to equipment or merchandise while preparing for said auction, except in the case of gross negligence or willful misconduct by AUCTIONEER.

(11). Default by BUYER. In the event of default by the BUYER, including failure to pay for items at close of Auction:

a. AUCTIONEER, at his sole discretion, may terminate this Agreement with no further obligation on the part of the OWNER or AUCTIONEER, in which case the Auction items that are not paid for would remain in the possession of the OWNER; OR AUCTIONEER, at his sole discretion, may continue to market the Auction items until the expiration date of the Agreement, applying all terms and fees set forth in the Agreement.

b. OWNER, in cooperation with AUCTIONEER, may seek specific performance against BUYER for the enforcement of BUYER's obligations under Louisiana Law, including but not limited to the payment of the Purchase Price.

c. OWNER shall not be entitled to any other remedy except as set forth above.

This Agreement, including the Exhibits attached hereto, constitutes the entire agreement between the parties and it shall not be changed except by a written document signed by both parties.

This Agreement shall be binding upon and inure to the benefit of the parties and to their respective heirs, successors and assigns. I have read, understand, and agree to the above terms and conditions.

OWNER Plaquemines Parish Government REPRESENTATIVE Brenda Stanifer  
By: Brenda Stanifer Title: Purchasing Agent Date: 6/17/2021

By HENDERSON AUCTIONS: Jason M. Bush Date: 6/17/2021

Executed with a stated effective period ending 90 days from the last day of the last 3-Day Auction date of each calendar year.

HENDERSON AUCTIONS Contract version 052021ANNUAL

13340 Florida Blvd. | P.O. Box 336 | Livingston, LA 70754 | Office 225.686-2252 | Fax 225.686.0647

Attachment IV - Fixed Asset Form for PPG Surplus Property



FA-TF1-001-NW

**PLAQUEMINES PARISH GOVERNMENT**

FIXED ASSET TRANSFER FORM  
(Please Print)

DATE: 01 / 06 / 2021

TRANSFERRED FROM DEPARTMENT:

Dept 2070 Division B & Juvenile

Inactive

Asset Tag Number: 1 7 8 4      Vehicle Unit Number: 1 7 8 4      Asset Description: 2006 Ford Crown Victoria LIC#NMM866

Reason for change: (Check One)

- Location change only (Complete Section A)
- Department transfer only (Complete Section B)
- Department transfer & location change Complete Sections A, and B)
- Transferred to Purchasing for Auction (Complete Sections A, and C) **Detailed information page required on unit**

\_\_\_\_\_  
Signature Department Supervisor      Date:   /  /  

**SECTION A: (New Location)**

Parked at PPG Gov Complex with all keys provided

**SECTION B:**

Transferred to Department:

Department #: \_\_\_\_\_

Department Name: Dept 2070 Division B & Juvenile

\_\_\_\_\_  
Signature Department Supervisor

**SECTION C:**

Transferred to Purchasing

*Brenda Stanifer*  
*MS*

Date: 1 6 2021

Date:   /  /  

Please return completed form to Finance Department  
Fixed Asset Department: Belle Chasse Government Complex  
Bldg 102

Attn: Angie Pons

XC: Brenda Stanifer – Purchasing Dept.

Finance Department Use Only:	
Record in G/L	<input type="checkbox"/>
G/L Distribution Profile	_____
Accounting Category	_____
Depreciation Status	_____
Depreciation Method	_____
Received	_____ Initialed
Entered	_____ _____



FA-IF1-001-NW

# PLAQUEMINES PARISH GOVERNMENT

## FIXED ASSET DETAILED FORM

(Please Print)

DATE: 01 / 06 / 2021

TRANSFERRED FROM DEPARTMENT:

Dept 2070 Division B & Juvenile

Inactive

Asset Tag/Unit Number:

1 7 8 4

Vehicle Mileage:

5954

Asset Description:

2006 Ford Crown Victoria LIC#NMM866

DETAILS WHY UNIT IS BEING DISPOSED:

Unit 1784 is being returned to PPG for their discretion of disposal or re-purpose.

Division B & Juvenile Department no longer needs the unit and wishes it to be removed from assignment to Division B and from their 2021 budget and asset listing.

Signed:

*[Signature]* 1/6/2021  
Department Head

\_\_\_\_\_  
Director



## Attachement V - Ordinance No. 21-129 Surplus Property

### RESOLUTION NO. 21-129

On motion of Council Member Cognevich, seconded by Council Member Rousselle, and on roll call all members present and voting "YES", except Council Members Black and Arbourgh who were "ABSENT", the following Resolution was adopted:

A Resolution authorizing the Purchasing Agent to advertise for and dispose of surplus vehicles and equipment on an as is basis through public auction conducted by Henderson Auctions.

WHEREAS, periodically the Plaquemines Parish Government has numerous pieces and types of equipment and vehicles which are surplus or are no longer in working condition and need to be disposed of; and

WHEREAS, it is the recommendation of the Purchasing Agent that the Parish Government dispose of the surplus equipment and vehicles through public auction; and

WHEREAS, Henderson Auctions will pick up and dispose of surplus and junked equipment, as directed by the Purchasing Department; and

WHEREAS, auction will be advertised in the Plaquemines Parish Gazette as per Louisiana state law requirements and the list of equipment will be on file in the Council Secretary's office;

NOW, THEREFORE:

BE IT RESOLVED BY THE PLAQUEMINES PARISH COUNCIL THAT it hereby authorizes its Purchasing Agent to dispose of surplus equipment and vehicles, through public auction, on an as is basis and further authorizes Henderson Auctions, to pick up and sell this equipment at public auction for a period beginning with the adoption of this resolution and ending July 31, 2021.

BE IT FURTHER RESOLVED BY THE PLAQUEMINES PARISH COUNCIL THAT the Secretary of this Council is hereby authorized and directed to immediately certify and release this Resolution and that Parish officials and employees are authorized to carry out the purposes of this Resolution, both without further reading and approval by the Plaquemines Parish Council.

I hereby certify the above and foregoing to be a true and correct copy of a Resolution adopted by the Plaquemines Parish Council at a meeting held in the Pointe-a-la-Hache Courthouse Council Chambers, 18055 Highway 15, Pointe-a-la-Hache, Louisiana, on Thursday, May 27, 2021.

Assistant Secretary

PLAQUEMINES PARISH GOVT TO BE PICKED UP BY HENDERSON AUCTIONS

Department	Unit #	Year	Picture	Mileage	Description	Serial #	License Plate #	Status	Date Acquired	Cost	PO#
JUDGE'S DIVISION B	1784	2006	yes	146950	FORD CROWN VICTORIA POLICE CAR, SPRUCE GREEN	2FAPF71W46X104492	NMM066	ACT	10/20/05	20,090.50	0502855
JUDGE'S DIVISION B	1789	2005	yes	58540	FORD CROWN VICTORIA 4 DR, DK BLUE	2FAPF71W35X175777	223256	ACT	10/07/05	19,838.00	05045758C
WATER/SEWER OPTNS	5826	1986	yes		SULLAIR 185 DPQ PORTABLE AIR COMPRESSOR	90527	NONE	ACT	02/17/93	9,378.90	206308
FIRE DEPT, BC	6031	1983	yes	36257	MACK FIRE ENGINE, RED	1M1A139YLD001507	66523	ACT	11/11/92	132,284.00	138643
FIRE DEPT, PORT SULPHUR	6039	1985	yes	64586	HURRICANE DIESEL EMERGENCY FIRE ENGINE	1F9RBAAR2F1037360	84133	ACT	09/19/85	161,308.62	193823
FIRE DEPT, LK HERMITAGE	6040	1985	yes	35360	MACK CAB FORWARD PUMPER, RED	1M2A142C3FM001611	83957	ACT	11/11/92	138,427.98	179948
WATER/SEWER OPTNS	8552		yes		GENERAC GENERATOR						
RECREATION NORTH	2B02	2006	yes	219817	FORD F350XL 1 TON CREW CAB	1FTWW30566EB81994	172685	ACT	01/11/06	18,569.00	05045728C
PROWM	2B19	2007	yes		FORD F150 1/2 TON PICKUP	1FTRE12227KC85065	209032	ACT	06/06/07	12,366.00	07010448C
PROWM	2B26	2007	yes		DODGE RAM 1/2 TON QUAD CAB	3D7KR28D670827966	209444	ACT	08/07/07	18,193.00	07012428C
ANIMAL CONTROL	2B48	2008	yes	197942	DODGE RAM 2500 ST	3D7KR26D58G120135	209468	ACT	09/18/07	15,396.00	07030548C
WATER/SEWER OPTNS	5A37	1999	yes	111578	INTL MODEL 4700 4 X 2 SERVICE TRUCKS	1HTSCAAN9XH647592	143495	ACT	06/02/00	37,459.72	9801514
WATER/SEWER OPTNS	5B96	2003	yes		BOBCAT 33AD MINI EXCAVATOR	232613447		ACT	10/20/03	35,500.00	0305502
WATER/SEWER OPTNS	5C18	2004	yes		EXMARK LAZER LHP 5223 KC 52" MOWER, 23 HP	499506		ACT	08/25/04	5,928.23	04042538C
RECREATION SOUTH	5C96	2005	yes		JOHN DEERE 757 COMM TRACTOR	TC0757B046074		ACT	02/10/06	10,189.00	05046668C
PROWM	5D30	2006	yes		JOHN DEERE 6420 TRACTOR	L06420A494318 L06220A496869		ACT	08/06/07	34,938.38	06013268C
PROWM	5D39	2006	yes		JOHN DEERE 6220 OPEN STATION TRACTOR	L06220A496348		ACT	11/06/07	28,543.58	06013788C
PROWM	5D91	2006	yes		TIGER TM-60C SIDE ROTARY MOWER	T-5699		ACT	10/06/07	17,072.01	06014288C
PROWM	5D92	2006	yes		TIGER TM-60C SIDE ROTARY MOWER	T-5689		ACT	10/06/07	17,072.01	06014288C
WATER/SEWER OPTNS	5E64	2008	yes		331 BOBCAT	234319049		ACT	01/17/08	37,290.00	07058298C
RECREATION	5E80	2008	yes	none	BUSH HOG 4X4 UTILITY VEHICLE	BH1UB4CRP85043333	NONE	ACT	04/24/08	7,989.15	08018828C
WATER/SEWER OPTNS	5E98	2008	yes		EXMARK 23HP W/ 50" TRITON CUTTING MOWER	766307		ACT	08/08/08	6,390.23	08035668C
RECREATION	5H31	2012	yes	none	BAD BOY ZERO TURN MOWER W/ 72" CUTTING DECK	BBA7235CA05121008		ACT	05/09/12	12,370.11	0012-P000210
RECREATION	5H49	2012	yes	none	BAD BOY CZT60 60 ZERO TRUN MOWER	BBC6026KA05121109		ACT	09/14/12	6,199.00	0012-P000543

## Attachment VI - Ordinance No. 20-108 Tracts E1 & E2

### ORDINANCE NO. 20-108

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

An Ordinance approving a plan of re-subdivision of the property of the Plaquemines Parish Government, Plaquemines Parish, Louisiana, as shown on the Map of Resubdivision, Property of the Plaquemines Parish Government (Formerly Angelina Ban) Buras Louisiana into Tracts E-1 and E-2, by Bryant Hammett and Associates, certified by Hugh Mc Curdy, III, P.L.S., dated September 17, 2020, having met all the requirements of the Subdivision and Re-subdivision Ordinance of the Parish of Plaquemines; and, further declaring Tract E-1 as surplus land; and otherwise to provide with respect thereto.

WHEREAS, the Plaquemines Parish Government as owner of property situated in the Parish of Plaquemines, State of Louisiana, as shown on the Map of Resubdivision, Property of the Plaquemines Parish Government (Formerly Angelina Ban) Buras Louisiana, by Bryant Hammett and Associates, certified by Hugh Mc Curdy, III, P.L.S., dated September 17, 2020, a copy whereof is annexed hereto and made part hereof; and

WHEREAS, the Plaquemines Parish Government, as owner of said property proposes the re-subdivision of the said property into Tracts E-1 and E-2, as more fully shown on said map; and, further desires to declare Tract E-2 as surplus property, no longer needed for public purposes; and

WHEREAS, all streets, utilities, drainage structures and other improvements shown on the aforementioned map of survey are in place; and

WHEREAS, the owner/developer understands that he and subsequent owners of the property is responsible for the cost, installation, maintenance or improvements of the sewerage and water infrastructure to connect to the public utilities shown on the aforementioned map; and

WHEREAS, the owner/developer understands that he and subsequent owners of the property will be responsible for the maintenance of future and all existing non-dedicated streets, roads, right of ways, utilities, drainage and structures and other improvements shown on the aforementioned plan and plat of survey are in place; and

WHEREAS, the Plaquemines Parish Government accepts no responsibility or liability for the construction, maintenance or improvements of any future or now existing non-dedicated streets, roads, right of ways, utilities, drainage structure and other improvements that may be shown on the aforementioned plan and plat of survey; and

WHERE AS, the owner/developer and subsequent owners of the property shall be responsible for the construction and maintenance of future and all existing non-dedicated streets, roads, rights of ways, utilities, drainage structures and other improvements that may be shown on the aforementioned plan and plat of survey;

NOW, THEREFORE:

BE IT ORDAINED BY THE PLAQUEMINES PARISH COUNCIL THAT:

#### SECTION 1

The aforesaid the Map of Resubdivision, Property of the Plaquemines Parish Government (Formerly Angelina Ban) Buras Louisiana, Tract E-1 and Tract E-2, by Bryant Hammett and Associates, certified by Hugh Mc Curdy, III, P.L.S., dated September 17, 2020, a copy of whereof is annexed hereto and made a part hereof, be approved, and that the approval of the Parish President, Directors and all appropriate Parish department heads of the aforesaid map of survey ratified.

#### SECTION 2

The Parish President be and is hereby authorized to appear before a Notary Public, and execute the approved aforesaid plan or resubdivision of owner as depicted on plan and plat of survey by

Bryant Hammett and Associates, certified by Hugh Mc Curdy, III, P.L.S., dated September 17, 2020, for the Parish of Plaquemines and the Plaquemines Parish Government, and to execute any and all acts and documents necessary and proper in the premises to give full force and effect to the aforesaid Ordinance.

### SECTION 3

It hereby declares the newly created Tract E-1 to be surplus property and no longer needed for public purposes. Tract E-1 is more particularly described as:

#### **Tract E-1**

A CERTAIN TRACT OR PARCEL OF LAND, situated in Township 20 South, Range 29 East, Section 22, Plaquemines Parish, Louisiana, in the unincorporated town of Buras, and being more fully described as follows:

COMMENCING at the intersection of the of the northerly or riverside right of way line of State Highway 23 with the westerly or upper line of Eldorado Street, having a 1983 Louisiana South Zone Coordinate of X=3,859,512.20 feet and Y=310,496.75 feet, thence North 33 degrees 02 minutes 42 seconds East, along the upper line of Eldorado Street, 410.67 feet to the northeasterly corner of Tract E-2 and the **POINT OF BEGINNING**:

Thence North 56 degrees 23 minutes 27 seconds West, along the line between Tracts E-1 and E-2, 92.00 feet to the easterly or lower line of the property of Myrtle B. Stipelcovich;

Thence North 33 degrees 02 minutes 42 seconds East, along the lower line of the property of Myrtle B. Stipelcovich, 560.57 feet to the intersection with the southerly line of the property of Joseph B. Michel;

Thence South 56 degrees 57 minutes 18 seconds East, along southerly line of the property of Joseph B. Michel, 92.00 feet to the intersection with the westerly or upper line of Eldorado Street;

Thence South 33 degrees 02 minutes 42 seconds West, along the upper line of Eldorado Street , 561.47 feet to the **POINT OF BEGINNING**.

### SECTION 4

The Plaquemines Parish Government accepts no responsibility or liability for construction, maintenance or improvements of any future or now existing non-dedicated streets, roads, right of ways, utilities, drainage structures and other improvements that may or may not be shown on the aforementioned plan and plat of survey or later developed.

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

Council Member Blink 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 Cogevich

NAYS: None

ABSENT: Council Member W. Beau Black

PRESENT BUT NOT VOTING: None

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



FA-IF1-001-NW

# PLAQUEMINES PARISH GOVERNMENT

## FIXED ASSET TRANSFER FORM (Please Print)

DATE: 9/28/20

TRANSFERRED FROM DEPARTMENT:

Fire Department

Inactive

Asset Tag Number:

Vehicle Unit Number:

Asset Description:

\_\_\_\_\_

6031

1983 MACK Fire Truck E-2

Reason for change: (Check One)

- Location change only (Complete Section A)
- Department transfer only (Complete Section B)
- Department transfer & location change Complete Sections A, and B)
- Transferred to Purchasing for Auction (Complete Sections A, and C)

Jonathan Baker  
Signature Department Supervisor

Date: 9/28/20

**SECTION A: (New Location)**

**SECTION B:**

**SECTION C:**

Transferred to Department:

Department #:

Department Name:

\_\_\_\_\_  
Signature Department Supervisor

Transferred to Purchasing

Brenda Stanifer

Date: / /

Date: / /

**Finance Department Use Only:**

Record in G/L

G/L Distribution Profile \_\_\_\_\_

Accounting Category \_\_\_\_\_

Depreciation Status \_\_\_\_\_

Depreciation Method \_\_\_\_\_

Received / /                      **Initialed**

Entered / / / \_\_\_\_\_

Please return completed form to Finance Department  
Fixed Asset Department: Belle Chasse Government Complex  
Bldg 102

Attn: Angie Pons

XC: Brenda Stanifer - Purchasing Dept.



FA-TFI-001-NW

# PLAQUEMINES PARISH GOVERNMENT

## FIXED ASSET DETAILED FORM (Please Print)

DATE: \_\_\_/\_\_\_/\_\_\_

TRANSFERRED FROM DEPARTMENT:

Fire

Inactive

Asset Tag/Unit Number:

6 0 3 1

Vehicle Mileage:

36,257

Asset Description:

1983 Mack Fire Engine

DETAILS WHY UNIT IS BEING DISPOSED:

This truck was taken out of service years ago and has been sitting idle. Parts were taken off to fix other fire engines. This truck would need a complete overhaul to comply with NFPA 1901.

The cost to refurbish this truck is not feasible. The age of the vehicle is 37 years which could cause a burden with getting parts. The truck does not run and has not run in a few years.

The Fire Department is not asking for a replacement of this vehicle.

Signed:

*Jonathan Ratch*  
Department Head

Director

Attachment VIII - Surplus Property Unit # 6039 1985 Fire Truck



FA-TF1-001-NW

**PLAQUEMINES PARISH GOVERNMENT**

**FIXED ASSET TRANSFER FORM**  
(Please Print)

DATE: 9/28/20

TRANSFERRED FROM DEPARTMENT:

Fire Department

Inactive

Asset Tag Number:

Vehicle Unit Number:

Asset Description:

6039

1985 E-one Fire Truck E-33

Reason for change: (Check One)

- Location change only (Complete Section A)
- Department transfer only (Complete Section B)
- Department transfer & location change Complete Sections A, and B)
- Transferred to Purchasing for Auction (Complete Sections A, and C)

Jonathan Baker  
Signature Department Supervisor

Date: 9/28/20

**SECTION A: (New Location)**

**SECTION B:**

Transferred to Department:

Department #:

Department Name:

\_\_\_\_\_  
Signature Department Supervisor

**SECTION C:**

Transferred to Purchasing

Brenda Stanifer

Date:    /   /   

Date:    /   /   

**Finance Department Use Only:**

Record in G/L

G/L Distribution Profile \_\_\_\_\_

Accounting Category \_\_\_\_\_

Depreciation Status \_\_\_\_\_

Depreciation Method \_\_\_\_\_

Received    /   /                         Initialed

Entered    /   /                        

Please return completed form to Finance Department  
Fixed Asset Department: Belle Chasse Government Complex  
Bldg 102

Attn: Angie Pons

XC: Brenda Stanifer - Purchasing Dept.



FA-TF1-001-NW

# PLAQUEMINES PARISH GOVERNMENT

## FIXED ASSET DETAILED FORM

(Please Print)

DATE: \_\_\_/\_\_\_/\_\_\_

TRANSFERRED FROM DEPARTMENT:

Fire

Inactive

Asset Tag/Unit Number:

6 0 3 9

Vehicle Mileage:

64,586

Asset Description:

1985 E-one Fire Engine

DETAILS WHY UNIT IS BEING DISPOSED:

This truck was taken out of service years ago and has been sitting idle. Parts were taken off to fix other fire engines. This truck would need a complete overhaul to comply with NFPA 1901.

The cost to refurbish this truck is not feasible. The age of the vehicle is 35 years which could cause a burden with getting parts. The truck does not run and has not run in a few years.

The Fire Department is not asking for a replacement of this vehicle.

Signed:

*Jean-Louis Babin*  
Department Head

\_\_\_\_\_  
Director

Attachment IX - Surplus Property Unit # 6040 1985 Fire Truck



FA-TF1-001-NW

**PLAQUEMINES PARISH GOVERNMENT**

**FIXED ASSET TRANSFER FORM**

(Please Print)

DATE: 9/28/20

TRANSFERRED FROM DEPARTMENT:

Fire Department

Inactive

Asset Tag Number:

Vehicle Unit Number:

Asset Description:

6040

1985 MACK Fire Truck E-63

Reason for change: (Check One)

- Location change only (Complete Section A)
- Department transfer only (Complete Section B)
- Department transfer & location change Complete Sections A, and B)
- Transferred to Purchasing for Auction (Complete Sections A, and C)

Jonathan Tucker  
Signature Department Supervisor

Date: 9/28/20

**SECTION A: (New Location)**

**SECTION B:**

Transferred to Department:

Department #:

Department Name:

Signature Department Supervisor

**SECTION C:**

Transferred to Purchasing

Brenda Stanifer

Date:    /   /   

Date:    /   /   

Please return completed form to Finance Department  
Fixed Asset Department: Belle Chasse Government Complex  
Bldg 102

Attn: Angie Pons

XC: Brenda Stanifer - Purchasing Dept.

**Finance Department Use Only:**

Record in G/L

G/L Distribution Profile \_\_\_\_\_

Accounting Category \_\_\_\_\_

Depreciation Status \_\_\_\_\_

Depreciation Method \_\_\_\_\_

Received    /   /   

Initialed

Entered    /   /



FA-TF1-001-NW

# PLAQUEMINES PARISH GOVERNMENT

## FIXED ASSET DETAILED FORM

(Please Print)

DATE: \_\_\_/\_\_\_/\_\_\_

TRANSFERRED FROM DEPARTMENT:

Fire

Inactive

Asset Tag/Unit Number:

6 0 4 0

Vehicle Mileage:

35,360

Asset Description:

1985 Mack Fire Engine

DETAILS WHY UNIT IS BEING DISPOSED:

This truck was taken out of service years ago and has been sitting idle. Parts were taken off to fix other fire engines. This truck would need a complete overhaul to comply with NFPA 1901.

The cost to refurbish this truck is not feasible. The age of the vehicle is 35 years which could cause a burden with getting parts. The truck does not run and has not run in a few years.

The Fire Department is not asking for a replacement of this vehicle.

Signed

*Jacques B. Baker*  
Department Head

Director

## Attachment X – ORDINANCE No. 20-110

### ORDINANCE NO. 20-110

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

An Ordinance authorizing and directing the Parish President, or his designee, to include a “Right to Audit” clause in all Parish contracts; and otherwise to provide with respect thereto.

WHEREAS, during the August 13, 2020, Audit Committee meeting the Internal Auditor’s Audit of Plaquemines Parish Government’s (“PPG”) Property, Lease & Building Rentals Project No. 2020-01 was presented and discussed; and

WHEREAS, one of the recommendations contained within the audit was for a “Right to Audit” to be included on all Parish contracts;

WHEREAS, the Audit Committee concurs with said recommendation and recommending the Council pass this legislation to add the “Right to Audit” clause to all Parish contracts; and

WHEREAS, it is the desire of this Council for the “Right to Audit” clause be added to all Parish contracts;

NOW, THEREFORE:

BE IT ORDAINED BY THE PLAQUEMINES PARISH COUNCIL THAT:

#### SECTION 1:

It hereby authorizes and directs the Parish President, or his designee, to include the following clause in all Parish contracts:

“[Contractor] shall establish and maintain a reasonable accounting system that enables Internal Auditor to readily identify [Contractor]'s assets, expenses, costs of goods, and use of funds. Internal Auditor and its authorized representatives shall have the right to audit, to examine, and to make copies of or extracts from all financial and related records (in whatever form they may be kept, whether written, electronic, or other) relating to or pertaining to this [Contract or Agreement] kept by or under the control of the [Contractor], including, but not limited to those kept by the [Contractor], its employees, agents, assigns, successors, and subcontractors. Such records shall include, but not be limited to, accounting records, written policies and procedures; subcontract files (including proposals of successful and unsuccessful bidders, bid recaps, etc.); all paid vouchers including those for out-of-pocket expenses; other reimbursement supported by invoices; ledgers; cancelled checks; deposit slips; bank statements; journals; original estimates; estimating work sheets; contract amendments and change order files; backcharge logs and supporting documentation; insurance documents; payroll documents; timesheets; memoranda; and correspondence.

[Contractor] shall, at all times during the term of this [Contract or Agreement] and for a period of five years after the completion of this [Contract or Agreement], maintain such records, together with such supporting or underlying documents and materials. The [Contractor] shall at any time requested by Internal Auditor, whether during or after completion of this [Contract or Agreement]. The records deemed necessary for the audit shall be made available to Internal Auditor during normal business hours at the [Contractor]'s office or place of business and upon a three-day written notice. In the event that no such location is available, then the financial records, together with the supporting or underlying documents and records, shall be made available for audit at a time and location that is convenient for Internal Auditor.

[Contractor] shall ensure Internal Auditor has these rights with [Contractor]'s employees, agents, assigns, successors, and subcontractors, and the obligations of these rights shall be explicitly included in any subcontracts or agreements formed between the [Contractor] and any subcontractors to the extent that those

subcontracts or agreements relate to fulfillment of the [Contractor]'s obligations to Internal Auditor.

Costs of any audits conducted under the authority of this right to audit and not addressed elsewhere will be borne by Internal Auditor unless certain exemption criteria are met. If the audit identifies overpricing or overcharges (of any nature) by the [Contractor] to Internal Auditor in excess of five percent (5%) of the total contract billings, the [Contractor] shall reimburse Internal Auditor for the total costs of the audit. If the audit discovers substantive findings related to fraud, misrepresentation, or non-performance, Internal Auditor may recoup the costs of the audit work from the [Contractor]. Any adjustments and/or payments that must be made as a result of any such audit or inspection of the [Contractor]'s invoices and/or records shall be made within a reasonable amount of time (not to exceed 90 days) from presentation of Internal Auditor's findings to [Contractor].”

## SECTION 2

When the Parish Attorney cannot in good faith negotiate the Right to Audit Clause provided for in Section 1 with the Contracting Party and the Parish President determines without the proposed contract substantial economic harm or the health and safety of Plaquemines Parish residents would be at risk, then Section 1 shall not apply. However, the Parish Attorney shall make every effort to include an Audit Clause in all parish contracts.

## SECTION 3

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

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 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 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.

Secretary

# Attachment XI -Henderson Email - 10/27/21

**Randy Duke**

**From:** Randy Duke  
**Sent:** Wednesday, October 27, 2021 10:23 AM  
**To:** lawrence@hendersonauctions.com  
**Cc:** Benedict "Benny" Rousselle; Trudy Newberry; Mark "Hobbo" Cognevich  
**Subject:** Requested Audit Information

Dear Mr. Lawrence

My name is Randy Duke and I am the Internal Auditor for Plaquemines Parish Government. I am performing an Internal Audit of PPG Surplus Property.

When you have a moment could you send over your policies and procedures regarding the auction of PPG Surplus Property? Please refer to the June 2021

Auction of PPG surplus property. In addition, can you send over the bid document information and the names each final buyer.

Serial #	License Plate #	Status	Date Acquired	Cost	PO#	Sent to Auction	Sold	Commission	Profit	For Tommy Title Hauling	
120951		ACT	06/07/07	2,494.80	07023528C	6/14/2021	10.00	10.00	0.00		
1FTW93066EB11994	172695	ACT	01/11/06	18,569.00	05045728C	6/14/2021	1900.00	190.00	1710.00	123.53	50.00
3D7KR28D67G827966	209444	ACT	08/07/07	18,193.00	07012428C	6/14/2021	1300.00	130.00	1170.00	123.53	50.00
TC0757B046074		ACT	02/10/06	10,189.00	05046668C	6/14/2021	10.00	10.00	0.00		
BBA7235CA05121008		ACT	03/09/12	12,379.11	012P0002100	6/14/2021		0.00	0.00		
2FAFP71W463C104492	NMM866	ACT	10/20/05	20,090.50	0502885	6/15/2021	4000.00	400.00	3600.00	123.53	50.00
2FAFP71W35X175777	223256	ACT	10/07/05	19,838.00	0504378C	6/15/2021	0.00	0.00	0.00	123.53	50.00
BH1UB4CRP85043333	NONE	ACT	04/24/08	7,989.15	06018828C	6/15/2021	500.00	50.00	450.00	123.53	
1FTRF12217KC85065	209032	ACT	06/06/07	12,366.00	07010448C	6/15/2021	2700.00	270.00	2430.00	123.53	50.00
3D7KR26D58G120135	209468	ACT	09/18/07	15,396.00	07030548C	6/15/2021	700.00	70.00	630.00	123.53	50.00
BBC6026KA05121109		ACT	09/14/12	6,199.00	012P0005434	6/15/2021	100.00	25.00	75.00	123.53	
1MB13911DM001507	66523	ACT	11/11/02	132,284.00	138643	6/16/2021	1900.00	190.00	1710.00	350.00	50.00
1F9RBAAR2F1037360	84133	ACT	09/19/05	161,308.62	193823	6/16/2021	3250.00	325.00	2925.00	350.00	50.00
1M2A142C3FM001611	83957	ACT	11/11/02	138,427.98	179948	6/17/2021	2750.00	275.00	2475.00	350.00	50.00
106620A494318 106220A496869		ACT	08/06/07	34,938.38	06013268C	6/23/2021	4750.00	475.00	4275.00	123.53	
106220A496348		ACT	11/06/07	28,543.58	06013785C	6/23/2021	4700.00	470.00	4230.00	123.53	
T-3699		ACT	10/06/07	17,072.01	06014285C	6/23/2021	50.00	5.00	45.00		
T-3689		ACT	10/06/07	17,072.01	06014285C	6/23/2021	50.00	5.00	45.00		
90327	NONE	ACT	02/17/03	9,378.90	206308	6/17/2021	600.00	60.00	540.00	123.53	
1HTSCAAN9X8647392	143495	ACT	06/02/00	37,459.72	980151A	6/17/2021	1450.00	145.00	1305.00	123.53	
234319049		ACT	01/17/08	37,290.00	07038298C	6/22/2021	5750.00	575.00	5175.00	123.53	
766907		ACT	06/08/08	6,390.23	08035605C	6/22/2021	350.00	35.00	315.00	123.53	
232613447		ACT	10/20/03	35,500.00	0305502	6/22/2021	4750.00	475.00	4275.00	123.53	
499596 404504		ACT	08/25/04	5,928.23	04042538C	6/22/2021	250.00	25.00	225.00	123.53	
732645		ACT	08/08/08	6,390.23	08035605C	6/22/2021	325.00	32.50	292.50	123.53	
				811,678.45			42145.00	4247.50	37897.50	3150.00	450.00
									3600.00		
							Check#	21213	34297.50		

Thanks

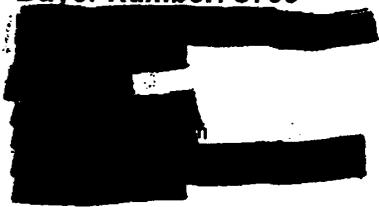
Randy

# Attachment XII – Henderson Purchase Document

**HENDERSON AUCTIONS**  
 13340 FLORIDA BLVD / P O BOX 336  
 LIVINGSTON, LA 70754  
 (225) 686-2252

Duplicate Inv# 100500  
 Date 06/26/2021  
 Page 1

**Buyer Number: 5759**



Tax Status 1 Taxable  
 Tax Status 2 Taxable  
 Tax Status 3 Taxable  
 Driver's Lic#

**Purchased at Auction of: 062421 Livingston 3-Day Sale**

Lot	Description	Tax	Price	Grp	Premium	Sales Tax	Total
409	2006 FORD F350 Vin/Sn::1FTWW30566EB81994 Gas Engine, Automatic Transmission, Crew Cab, AM/FM Radio, Odometer Showing 219817 Miles (VIN: 1FTWW30566EB81994) Payment - Check # 21909 Paid on:06/30/2021	N	1,900.00		247.00	0.00	2,147.00
					2,147.00		

Items are located at Henderson Auctions, 13340 Florida Blvd, Livingston, LA 70754 – unless otherwise noted in the description of the lot.

**Loading times:**

Monday, June 28th - Friday, July 2nd 8am-4pm

Closed Weekends & Monday, July 5th

Tuesday, July 6th - Friday, July 9th 8am-4pm

ALL

ITEMS MUST BE REMOVED BY 4PM FRIDAY, JULY 9, 2021

Purchaser does fully understand and accepts the above described equipment or items as being sold with no warranty or liability expressed or implied as to its usefulness, merchantability or fitness in any manner whatsoever. Purchaser is hereby advised that no guarantee is made of any kind as whether or not equipment or items that is part of this purchase meets requirements of federal, state or local laws. Purchaser is responsible for compliance with all federal, state or local laws prior to using the above described equipment or items for any purpose whatsoever. Purchaser will comply and/or update manufacturer's structural standards and safety component devised of the above described equipment or items. Purchaser is hereby advised that no warranty of any kind is made as whether or not equipment or items that are part of this purchase meets requirements of the Occupational Safety and Health Administration (OSHA). The Purchaser hereby declares that he has made an independent examination of the equipment or items, including all component parts thereof, as he deemed necessary, and has not relied on seller's skill, judgment or statements in purchasing the above described equipment or items. Purchaser is responsible for all repairs and re-certifications to be performed by certified and trained personnel. Purchaser agrees to indemnify and hold harmless seller from and against any and all costs, expenses, claims, demands and causes of action of every kind or character arising out of incident to, or in connection with maintenance, use, handling or resale of the above described equipment or items. Purchaser hereby fully understands and accepts the above described equipment or items on an "AS IS, WHERE IS", BASIS AND WITH ALL FAULTS. Seller hereby waives any express or implied warranties, including fitness for a particular purpose or redhibitory vices. Henderson Auctions reserves the right to hold any or all items purchased by this bidder until FULL PAYMENT IS RECEIVED ON ALL INVOICES.

1. Payment not made per terms and conditions of auction will be subject to late fees, penalties and interest plus expenses related to collection cost. Any balance due the day after the final removal date noted on the invoice will be due by purchaser at a rate of 18% per annum. The fee will begin from date of auction. NO EXCEPTIONS

2. All items must be removed by the date stated on your invoice. Items left after this date will be subject to storage fees of up to \$100 per item per day. Items that are moved to storage site will be subject to moving charges at our discretion. Items will be sold for storage cost at next auction if fees not paid and items removed. NO EXCEPTIONS

Please confirm with Henderson Auctions that payment has been received before sending someone to remove the item.

If contracting with a person or company to have your items hauled: The buyer must insure that the trucker is informed as to the items he is to haul. It is the trucker's responsibility to make sure he has it all. This includes buckets, forks, etc, or additional pieces that are not physically attached to the machine. Henderson Auctions is not responsible for any item "left off" of the truck.

I have read and understand the above statements concerning all purchases made at auction

**All Purchases Must be Removed no Later than 07/09/2021**

Purchases 1 lots	Purchases	\$ 1,900.00
Thank you for attending our Auction Sale	Buyer Premium	\$ 247.00
	Sub-Total	\$ 2,147.00
Please watch for announcements about future sales.	Amount Paid	\$ 2,147.00
	Balance Due	\$ 0.00

