



PORT OF SOUTH LOUISIANA  
REGULAR COMMISSION MEETING  
WEDNESDAY, DECEMBER 16, 2020 | 3:00 PM  
VIA VIDEO/TELECONFERENCE

**AGENDA & NOTICE OF MEETING**

CERTIFICATE

The Port of South Louisiana Board of Commissioners (the "Commission"), through its Chairman, D. Paul Robichaux, hereby certifies as follows:

In accordance with Executive Proclamations JBE2020-30 and 2020-33, issued by Governor John Bel Edwards on March 16, 2020 and March 22, 2020, respectively, this Notice shall serve as certification by the Port of South Louisiana's Board of Commissioners of its inability to operate in accordance with the Louisiana Open Meetings Law LARS 42:19 as a result of the COVID-19 Public Health Emergency and of its inability to achieve a quorum if its members via in-person attendance by adhering to said Proclamations.

The Port of South Louisiana Commission will meet via Zoom video/teleconference at the posted date and time:

Via Telephone access: Call +1 646 558 8656 or +1 346 248 7799 or +1 669 900 9128 or +1 253 215 8782 or +1 301 715 8592 or +1 312 626 6799


**Webinar ID: 842 1403 5345; Password: 137060**

Via Web access: To join from PC, Mac, Linux, iOS, or Android go to

<https://us02web.zoom.us/j/84214035345?pwd=b09jYnhWWFdwN1BZcGhBQU9LbHc5Zz09>

**Password: 137060**

If a member of the public would like to issue a public comment on any agenda item, please do one of the following: (1) Send an e-mail prior to the meeting to the Port Manager or Executive Assistant ([vlclark@portsl.com](mailto:vlclark@portsl.com) or [pcrockett@portsl.com](mailto:pcrockett@portsl.com)) stating the agenda item you want to submit a comment, along with your full name, address, and your written comments, which will be read into the record of the meeting; or (2) Join the Zoom video/teleconference (detailed instructions on how to use Zoom following the agenda). You will be allowed to comment during the Public comment item of the agenda on any matter requiring a vote of the Commission.

— *America's Largest Tonnage Port* — 

P.O. Box 909 LaPlace, Louisiana 70069-0909 855.SLA.PORT 985.652.9278 [www.portsl.com](http://www.portsl.com)

Globalplex Intermodal Terminal  
147 Henderson Street Reserve, Louisiana 70084  
[globalplex@portsl.com](mailto:globalplex@portsl.com)

Administrative Office  
171 Belle Terre Boulevard LaPlace, Louisiana 70068  
[info@portsl.com](mailto:info@portsl.com)

Executive Regional Airport  
355 Airport Road Reserve, Louisiana 70084  
FBO X8512 Alt: X8510 [psl-era@portsl.com](mailto:psl-era@portsl.com)

1. CALL TO ORDER.....CHAIRMAN ROBICHAUX
2. ROLL CALL.....CHAIRMAN ROBICHAUX
3. PLEDGE OF ALLEGIANCE.....COMMISSIONER LeBLANC

**MOMENT OF SILENCE TO REMEMBER NORMA JANE SABISTON OF SABISTON CONSULTANTS**

**CONSIDER APPROVING THE CERTIFICATION BY THE PORT OF SOUTH LOUISIANA'S BOARD OF COMMISSIONERS OF ITS INABILITY TO OPERATE IN ACCORDANCE WITH THE LOUISIANA OPEN MEETINGS LAW LARS 42:19 AS A RESULT OF THE COVID-19 PUBLIC HEALTH EMERGENCY**

4. APPROVAL OF MINUTES.....CHAIRMAN ROBICHAUX  
November 18, 2020
5. FINANCIAL REPORT .....TREASURER MURRAY  
October 31, 2020
6. DIRECTOR'S REPORT..... EXECUTIVE DIRECTOR AUCOIN
7. NEW BUSINESS AND PUBLIC COMMENTS.....CHAIRMAN ROBICHAUX
  - A. Consider engagement of auditors, Kushner LaGraize, LLC for the years ending April 30, 2021; 2022; 2023
  - B. Consider providing additional funding for airport master plan
  - C. Consider resolution instructing and directing the executive director to execute an agreement with DOTD-Aviation Division for SPN. H.014024, south hangar access
  - D. Consider Facility Planning and Control Project N° 36-P21-10-01, St. Charles Railyard change order N° 1 in the amount of \$124,756.60

8. COMMISSIONERS COMMENTS

9. ADJOURNMENT

**CALLED PURSUANT TO ARTICLE II OF THE PSL BYLAWS**

Instructions for joining the meeting via Zoom:

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**Password: 137060**

If Accessing via Web:

1. After selecting the link, if you do not already have Zoom on your computer, an automatic download of the Zoom software will begin
2. After the download is complete, you will be prompted to enter your name (this is the name that will present to the other members of the meeting)
3. You will be prompted to choose to join with video or without video. *NOTE:* If you chose to join with video, your computer camera will be activated and all members accessing the video via web will be able to see your image
4. You will be prompted to choose to use computer audio or phone call-in audio
5. Once the meeting begins, all non-board members will be muted by the host. However, it is encouraged to mute your microphone upon entry into the meeting
6. To leave the meeting, click *Leave Meeting* at the bottom-right corner of your screen

Public Comment: There are three options to provide public comment for the Port of South Louisiana meetings

1. Send an e-mail prior to the meeting to the Port Manager or Executive Assistant ([vlclark@portsl.com](mailto:vlclark@portsl.com) or [pcrockett@portsl.com](mailto:pcrockett@portsl.com)) stating the agenda item you want to submit a comment, along with your full name, address, and your written comments, which will be read into the record of the meeting
2. If Accessing Via Telephone – Upon request from the Chairperson for public comment during the meeting, if you would like to provide comment, press \*9 on your phone keypad. This will notify the meeting moderator to unmute you and allow for your comment.
3. If Accessing Via Zoom Software – Upon request from the Chairperson for public comment during the meeting, if you would like to provide comment, select the *Chat* icon at the bottom of the screen, type “request comment,” and hit enter. This will notify the meeting moderator to unmute you and allow for your comment.

It is encouraged that you test your device prior to the meeting to ensure connectivity.



**KUSHNER  
LAGRAIZE, LLC**  
CPAs & CONSULTANTS

November 11, 2020

*Mr. D. Paul Robichaux, Chairman of the Commission*  
*Mr. P. Joey Murray, III, Treasurer*  
**PORT OF SOUTH LOUISIANA**  
*171 Belle Terre Boulevard*  
*LaPlace, Louisiana 70068*

*Dear Mr. Robichaux & Mr. Murray:*

*As certified public accountants licensed to practice in Louisiana, we are pleased to confirm our understanding of the services we are to provide for the Port of South Louisiana (the Port), a primary government, for the years ending April 30, 2021, 2022 and 2023.*

#### ***Audit Scope***

*We will audit the financial statements, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Port as of and for the years ending April 30, 2021, 2022 and 2023.*

*Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Port's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Port's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:*

- 1. Management's Discussion and Analysis*
- 2. Schedule of Employer's Proportionate Share of the Net Pension Liability*
- 3. Schedule of Employer's Pension Contributions*
- 4. Schedule of Funding Progress for OPEB Plan*

*Mr. D. Paul Robichaux, Chairman of the Commission*

*Mr. P. Joey Murray, III, Treasurer*

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*We have also been engaged to report on supplementary information other than RSI that accompanies the Port's financial statements. The schedule of expenditures of federal awards and schedule of compensation, reimbursements, benefits and other payments to the Executive Director will be subjected to the auditing procedures applied in our audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on them in relation to the financial statements as a whole in a report combined with our auditors' report on the financial statements.*

***Audit Objectives***

*The objective of our audits is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U. S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the third paragraph of the previous section, when considered in relation to the financial statements as a whole. The objective also includes reporting on –*

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.*
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).*

*The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.*



*Our audits will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners of the Port. Our audits will comply with the provisions of Louisiana Revised Statute 24:513 and the provisions of the Louisiana Governmental Audit Guide, published jointly by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.*

*We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If for any reason we are unable to complete the audits or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from the engagements. Should such situations arise, we will notify you and the Legislative Auditor.*

*We will use professional judgment in determining the standards that apply to the work to be conducted. If this engagement will not satisfy the requirements of all audit report users, laws, and regulations, we will notify you as soon as this comes to our attention. We will then submit another engagement letter for your approval that complies with the applicable requirements and will seek approval of the Legislative Auditor for the engagement. We will consider all standards that may apply, but in particular, we will determine whether a different type of engagement is needed based on:*

- *State of Louisiana's audit law.*
- *Audit requirements of Government Auditing Standards.*
- *Uniform Guidance.*
- *Bond requirements, either to issue bonds or as a bond indenture provision.*
- *Other contractual requirements.*

#### ***Audit Procedures – General***

*An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audits will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the*

Mr. D. Paul Robichaux, Chairman of the Commission  
Mr. P. Joey Murray, III, Treasurer  
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*appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of waste and abuse is subjective, Government Auditing Standards do not expect auditors to perform specific procedures to detect waste or abuse in financial audits not do they expect auditors to provide reasonable assurance of detecting waste or abuse.*

*Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, and fraudulent financial reporting, or misappropriation of assets that come to our attention, and will also notify the Legislative Auditor in writing. Furthermore, should we become aware of any fraud or misappropriation of assets, we shall notify the appropriate enforcement agency, including the local district attorney and sheriff. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required by Government Auditing Standards, the Louisiana Governmental Audit Guide, and the Single Audit Act. Our responsibility as auditors is limited to the period covered by our audits and does not extend to any later periods for which we are not engaged as auditors.*

*Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audits, we will also require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.*

### ***Audit Procedures – Internal Control***

*Our audits will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards.*

*As required by Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.*

*An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audits, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards, and the Uniform Guidance.*

### ***Audit Procedures – Compliance***

*As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Port's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.*

*The Uniform Guidance requires that we also plan and perform the audits to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Port's major programs. The purpose of these procedures will be to express an opinion on the Port's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.*



### **Other Services**

*We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Port in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes previously defined. We, in our sole professional judgment reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.*

### **Management Responsibilities**

*Management of the Port is responsible for the basic financial statements, schedule of expenditures of federal awards, schedule of compensation, reimbursements, benefits and other payments to the Executive Director and all accompanying information, as well as all representations contained therein. As part of the audits, we will assist with preparation of your financial statements, schedule of expenditures of federal awards and related notes, schedule of compensation, reimbursements, benefits and other payments to the Executive Director and related notes. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, schedule of compensation, reimbursements, benefits and other payments to the Executive Director and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, schedule of compensation, reimbursements, benefits and other payments to the Executive Director and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, schedule of compensation, reimbursements, benefits and other payments to the Executive Director and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them. We understand you have designated Grant Faucheux, Director of Finance, with this responsibility.*

*Management is responsible for (1) designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also*

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Mr. P. Joey Murray, III, Treasurer

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*responsible for the selection and application of accounting principles; for the fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information, in applicable.*

*Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.*

*Your responsibilities include adjusting the financial statements to correct material misstatements and confirming in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.*

*You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Port involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Port received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants.*

*Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review upon request.*

Mr. D. Paul Robichaux, Chairman of the Commission

Mr. P. Joey Murray, III, Treasurer

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*You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our reports on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our reports thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.*

*You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our reports on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our reports thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.*

*Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.*

### ***Engagement Administration, Fees and Other***

*We may from time to time, and depended on the circumstances, use third-party providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.*

*We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.*

*Immediately upon completion of each engagement, the auditor shall send a copy of the reporting package to the Port and one electronic copy to the Legislative Auditor. The reporting package will consist of the data collection form, if applicable, to be prepared by management, and:*

- 1. An opinion (or disclaimer of opinion) as to whether the financial statements are presented fairly in all material respects in conformity with accounting principles generally accepted in the United States and, when applicable, an opinion (or disclaimer of opinion) as to whether the schedule of expenditures of federal awards and the schedule of compensation, reimbursements, benefits and other payments to the Executive Director are presented fairly in all material respects in relation to the financial statements taken as a whole. It is our understanding that these statements will include a schedule of expenditures of federal awards and the schedule of compensation, reimbursements, benefits and other payments to the Executive Director. These schedules will be included in the report as supplementary information other than required supplementary information. If included as supplementary information, we will provide an opinion on the schedules in relation to the financial statements as a whole. If our opinion on the financial statements is other than unmodified, we will fully discuss the reasons with you in advance.*
- 2. A report on internal control and compliance with laws and regulations material to the financial statements and, when applicable, major federal programs. This report shall describe the scope of testing of internal control and compliance, the results of the tests, and, where applicable, refer to the separate schedule of findings and questioned costs. The state laws and regulations included in this report shall include all of the compliance matters included in the Louisiana Compliance Questionnaire.*

3. *If applicable, a report on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on major federal programs. The report will include an opinion (or disclaimer of opinion) as to whether the Port have complied with laws, regulations, and the provisions of contracts or grant agreements which could have a direct and material effect on each major program, and, where applicable, refer to the separate schedule of findings and questioned costs.*
4. *If applicable, a summary schedule of findings and questioned costs.*
5. *If applicable, a summary schedule of the current status of any prior findings, which management will prepare.*
6. *Management's corrective action plans, which management will prepare.*
7. *If applicable, a management letter to convey suggestions and recommendations not suitable for the foregoing reports. We will ask you to respond to any matters included in the management letter and include your response as a part of the issued management letter, or you may place your response to these matters in your corrective action plan.*

*We will assist you in the preparation of the data collection form and sign, or disclaim, the form. In the preparation of the form should there be any material disagreements, we reserve the right to refuse to sign the form and report such matters to the appropriate federal officials and the Legislative Auditor.*

*Either the auditor or the Port shall send a copy of the report, any management letter, and management's corrective action plan, if applicable, to each member of the Commission, each federal grantor agency providing direct federal assistance and the federal cognizant agency, and to each state grantor agency and any state cognizant agency, if applicable.*

*It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, schedule of compensation, reimbursements, benefits and other payments to the Executive Director, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.*

*Our audit will include a review of any prior-year suggestions and recommendations and will indicate the extent to which the summary schedule of prior year audit findings is fairly stated. As to any current-year recommendations and suggestions, we will afford you the opportunity to respond to such matters and will include your response(s) in management's corrective action plan.*

Mr. D. Paul Robichaux, Chairman of the Commission

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*The audit documentation for these engagements is the property of Kushner LaGraize, L.L.C. and constitutes confidential information. However, the audit documentation shall be available for inspection by the Legislative Auditor, any successor auditor, and/or any organization authorized by the Louisiana State Board of Certified Public Accountants to perform audit documentation reviews as part of a quality assurance program. We will follow the Legislative Auditor's policy regarding confidentiality of audit/engagement documentation found at Section 350.02 of the Louisiana Governmental Audit Guide when giving access to audit documentation to any parties other than those previously named individuals and organizations.*

*Should we become aware of any illegal acts, we shall make our audit documentation available to the local district attorney or any other state or federal enforcement or regulatory agency without liability. The audit documentation shall be retained by Kushner LaGraize, L.L.C. for a minimum of five years after the issuance of the report.*

*Subsequent to the issuance of each report, should it be necessary to alter or reissue the report and/or any management letter, Kushner LaGraize, L.L.C. shall distribute such reissued report and/or management letter in the same manner as the original report and management letter.*

*We expect to begin our audits no later than July 13th of each year and to issue our reports no later than October 31, 2021, 2022 and 2023.*

*Ernest G. Gelpi, CPA, CGFM is the engagement partner and is responsible for supervising the engagement and signing the report. It is our understanding that you have assigned Mr. Grant Fauchaux of your staff as your representative during the engagement.*

*The Legislative Auditor will be notified immediately, in writing, if our audits are cancelled or if there are any significant disagreements. The Legislative Auditor will be notified, immediately, in writing if there are any changes in this agreement or if there are any restrictions placed on our staff during the audits that would impact the scope of the audits, which includes the failure to produce required records in a timely manner, or the nature of the tests required under the previously discussed standards. If federally-assisted programs are involved, we are required to notify the cognizant or oversight agency, if applicable.*

*During the course of our audits, it is possible that we may observe opportunities for economies of operation and for improved internal administrative and accounting controls, or we may observe variances with applicable laws and regulations or other matters that should be brought to your attention. Our comments and recommendations concerning such matters, if any, will be conveyed to you in writing.*

*Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.*



*We will conduct an agreed-upon procedures engagement to ensure the Port's compliance with the requirements of the Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures for the fiscal years ending April 30, 2021, 2022, and 2023. The terms of these services will be provided in a separate engagement letter.*

*You may request that we perform additional non-attest services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.*

*Under the provisions of Government Auditing Standards, our ability to provide non-audit services may result in an impairment of our independence, and therefore, may be limited for the duration of this engagement and for the period covered by this engagement. We will consult those standards and the Legislative Auditor's Office to determine whether such impairment exists, prior to the performance of any non-attest services.*

*These limited procedures may not meet the needs of all users of audit reports, who may require additional information and assurances on internal control and compliance with laws and regulations. In accordance with Government Auditing Standards, you should consider whether additional testing of controls and compliance are necessary to supplement the financial statement audit's coverage of these areas and to meet the reasonable needs of report users. These additional needs are quite often met in two ways, by*

- Supplemental (or agreed-upon) procedures, or*
- An examination resulting in an opinion.*

*We are available to discuss the expanded needs of report users, the nature of this expanded work, and the degree to which these type examinations, or other examinations, will meet the needs of the Port and its report users.*

*The completed Systems Survey and Compliance Questionnaire which is given to us by you will be tested for accuracy of answers to questions which you have answered. Any matters relating to this questionnaire will be conveyed to you in our separate report on internal control and compliance with laws and regulations.*

*If applicable, there shall be a reporting, either by notes or separate schedule, of amounts paid to members of the Commission for compensation or per diem.*

Mr. D. Paul Robichaux, Chairman of the Commission  
Mr. P. Joey Murray, III, Treasurer  
**PORT OF SOUTH LOUISIANA**  
November 11, 2020  
Page 13

*Our fee for each audit is based on a combination of time spent on the engagement, computer and overhead charges and the value of services. We will bill you on the basis of actual hours worked plus out-of-pocket expenses, not to exceed \$39,500 per audit, for a total of \$118,500 for the three years ending April 30, 2023. Invoices for payment of fees and expenses will be submitted monthly. This fee is based on anticipated cooperation from your personnel and the completion of the information we request in our client request letter sent under separate cover. If unexpected circumstances are encountered during the audit and significant additional time is necessary, we will discuss it with you and arrive at a new fee before we incur the additional costs. All invoices will be due and payable 15 days from date of invoice.*

*If a dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.*

*Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules for Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that, in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolutions.*

*It is understood that any unusual situations arising in connection with the audit, which would require special investigation, are not contemplated in the above estimate and would not be undertaken until we discussed them with you. The Legislative Auditor will be informed in writing of any such unusual situations requiring special investigation which is not undertaken.*

### **Approval**

*In accordance with the provisions of state law, this engagement agreement must be approved by the Legislative Auditor prior to commencement of our work. Upon your signature and approval, we will seek approval of the Legislative Auditor of this engagement.*

*We appreciate the opportunity to be of service to the Port, and believe this letter accurately summarizes the significant terms of our engagements. If these comments and arrangements meet with your approval, please sign the enclosed copy of this letter and return it to us.*

Mr. D. Paul Robichaux, Chairman of the Commission  
Mr. P. Joey Murray, III, Treasurer  
**PORT OF SOUTH LOUISIANA**  
November 11, 2020  
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Any questions in regard to this engagement should be addressed to Ernest G. Gelpi, CPA, CGFM, Managing Partner, Kushner LaGraize, L.L.C., Certified Public Accountants and Consultants, 3330 West Esplanade Avenue, Suite 100, Metairie, Louisiana 70002, (504) 838-9991; or Mr. P. Joey Murray, III, Treasurer, 171 Belle Terre Boulevard, LaPlace, Louisiana 70068, (985) 652-9278.

Yours very truly,

KUSHNER LAGRAIZE, L.L.C.



Ernest G. Gelpi, CPA, CGFM  
Managing Partner

EG:mbt/sgf

Enclosures

ACCEPTED:

The foregoing letter correctly sets forth the understanding of the **PORT OF SOUTH LOUISIANA** regarding the audit engagements for the years ending April 30, 2021, 2022 and 2023.

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Mr. D. Paul Robichaux,  
Chairman of the Commission

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Date

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Mr. P. Joey Murray, III  
Treasurer

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Date

## Report on the Firm's System of Quality Control

November 5, 2019

To the Partners of  
Kushner LaGraize, LLC  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Kushner LaGraize, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans; and an audit of a broker-dealer.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Kushner LaGraize, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Kushner LaGraize, LLC has received a peer review rating of *pass*.

*Haddox Reid Eubank Betts PLLC*

**HADDOX REID EUBANK BETTS PLLC**

# MEMO

To: Paul G. Aucoin  
Executive Director

From: Lisa Braud  
Airport Director

Date: December 10, 2020

Re: Airport Master Plan

At the October meeting, the Commission approved the Capital Improvement Plan which includes the Airport Master Plan. The total application was \$285K with \$256,500 from Federal and \$28.5K from State. We currently have \$197K in entitlements (\$47K left in 2020 and \$150K in 2021) and the \$28.5K from the State.

At this time, because we used a portion of our entitlements for the runway, the project is short by \$59K. The State may be able to find an additional \$25K to \$30K but wants to know if the Port would be able to match it to move forward with the Master Plan. Below are our two options at this point:

1. Wait and see if there will be expiring funds assigned (we match half and project would start in August)
2. We agree to fund the additional amount of \$59,498 (project can start in May)

Would the Port be willing to do a local match of approximately \$29.5K which is under 10% of the total project or choose option 2 and fund the complete deficit? As you know, the Port has never had a Master Plan completed for the Airport. We cannot move forward in the development of the Airport until we sit down and look into what areas of the airport can be developed, which cannot due to restrictions and where, on a regional level, we need to take this airport in the next 10 to 20 years.



6 Year Capital Improvement Plan (CIP)

PORT OF SOUTH LOUISIANA EXECUTIVE REGIONAL AIRPORT (AP5)

CIP START YEAR: 2021

Instructions  
Show all planned projects (not just AIP funded projects)  
For AIP-MY, show cost in initial year & list project in following year(s) w/ \$0  
Submit CIP to the ADO as a PDF file dated with signature.

Highlighted Box Indicates Local Match

Fed FY	Entitlement Available	Funding Source	ODO Project Component/Phase	Estimated Cost	Entitlement	Additional AIP	Other	Match
2021	\$200,000	AIP State State	Airport Master Plan Obstruction Mitigation Runway 17 (Environmental / Design / Coordination) New 12,000 Gallon AV/Gas Tank and Dispenser	\$275,000 \$450,000 \$200,000	\$200,000	\$47,500	\$450,000 \$180,000	\$27,500 \$20,000
		Remaining Funds	2021 Annual Subtotals:	\$925,000	\$200,000	\$47,500	\$630,000	\$47,500
2022	\$150,000	State Local State	Obstruction Mitigation Runway 17 (Obstruction Removal) Parking Lot Expansion Drainage Improvements	\$900,000 \$50,000 \$270,000			\$900,000 \$45,000 \$250,000	\$5,000 \$20,000
		Remaining Funds	2022 Annual Subtotals:	\$1,220,000			\$1,195,000	\$25,000
2023	\$300,000	State State Local	Runway 17 Threshold Recovery Wildlife Assessment Airport Road Improvements	\$190,000 \$60,000 \$225,000			\$190,000 \$60,000 \$202,500	\$22,500
		Remaining Funds	2023 Annual Subtotals:	\$475,000			\$452,500	\$22,500
2024	\$450,000	AIP State State	Terminal Apron and Taxiway Pavement Rehabilitation Phase I (Design) New Terminal Apron (Phase 1) (Design) Security / Wildlife Fence	\$130,000 \$150,000 \$325,000	\$117,000		\$150,000 \$325,000	\$13,000
		Remaining Funds	2024 Annual Subtotals:	\$605,000	\$117,000		\$475,000	\$13,000
2025	\$483,000	AIP State	Terminal Apron and Taxiway Pavement Rehabilitation Phase II (Construction) Hangar Development	\$1,700,000 \$700,000	\$483,000	\$1,047,000	\$350,000	\$170,000 \$350,000
		Remaining Funds	2025 Annual Subtotals:	\$2,400,000	\$483,000	\$1,047,000	\$350,000	\$20,000
2026	\$150,000	AIP-MY AIP-MY State Local Local	Runway 17 Safety Area Improvements - Levee Relocation Runway 17-35 Widening New Terminal Apron (Phase 2) Construction New Terminal Apron (Phase 3) Construction New Terminal Building and Parking	\$3,500,000 \$2,015,000 \$1,000,000 \$700,000 \$950,000		\$3,150,000 \$1,813,500	\$1,000,000 \$630,000 \$955,000	\$350,000 \$201,500 \$70,000 \$95,000
		Remaining Funds	2026 Annual Subtotals:	\$8,165,000		\$4,963,500	\$2,485,000	\$716,500
	\$150,000	6 Year CIP Totals:		\$13,790,000	\$800,000	\$6,058,000	\$5,587,500	\$1,344,500

SPONSOR SIGNATURE: *Paul A. Anderson*

DATE: 9/23/20

C

STATE OF LOUISIANA  
**DEPARTMENT OF TRANSPORTATION  
AND DEVELOPMENT**

AGREEMENT

STATE PROJECT NO. H.014025  
SOUTH HANGAR ACCESS  
PORT OF SOUTH LOUISIANA EXECUTIVE REGIONAL AIRPORT  
ST JOHN THE BAPTIST PARISH

THIS AGREEMENT, made and executed in two (2) original copies on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by and between the Louisiana Department of Transportation and Development, hereinafter referred to as "DOTD", and the **Port of South Louisiana**, a political subdivision of the State of Louisiana, responsible for all matters pertaining to the **Port of South Louisiana Executive Regional Airport**, hereinafter referred to as "Sponsor";

WITNESSETH: That;

WHEREAS, the Sponsor has requested funding assistance to finance certain improvements at the **Port of South Louisiana Executive Regional Airport** as described herein; and,

WHEREAS, Act 451 of the 1989 Regular Session of the Louisiana Legislature, authorized the financing of the certain airport improvements from funds appropriated from the Transportation Trust Fund; and,

WHEREAS, the Louisiana Legislature has granted approval of the project as listed in the **FY 2019-2020 (30GA)** Aviation Needs and Project Priority Program; and

WHEREAS, reimbursement for project costs will not exceed the estimated project cost as approved by the legislature and allocated to the DOTD Aviation Program for the fiscal year in which the project was approved by the legislature, unless DOTD agrees to participate in the increase and additional funds become available; and

WHEREAS, DOTD is agreeable to the implementation of this project and desires to cooperate with the Sponsor provided certain requirements are adhered to as hereinafter provided:

NOW, THEREFORE, in consideration of the premises and mutual dependent covenants herein contained, the parties hereto agree as follows:

## ARTICLE I - PROJECT DESCRIPTION

1.1 The improvement that is to be undertaken under this project will consist generally of **design and construction for a new access to south hangar area to include new fencing and gates.**

1.2 The project numbers and title of this agreement will be used for identification purposes on all correspondence, plans, progress reports, invoices, et cetera, prepared in the performance of these services.

## ARTICLE II - PROJECT RESPONSIBILITY

2.1 DOTD employees will not be required to supervise or perform such other services in connection with the development of this project except as specifically set forth herein; however, the Sponsor will assume full responsibility and Sponsorship for the project development and shall hold DOTD harmless in the event of any loss or damage of any kind incident to or occasioned by deeds undertaken in pursuance of this agreement.

## ARTICLE III – CERTIFICATION AND COMPLIANCE

3.1 Sponsor certifies by the signing of this agreement that each phase of this project, as well as all documents associated with this project, will be completed in accordance with all applicable Federal and State guidelines and/or regulations. It is solely the responsibility of the Sponsor to certify the appropriate development, completion and authenticity of all work and documents required of the Sponsor throughout this project. Three (3) separate Sponsor Certifications incorporated by reference herein and attached to and made part of this agreement, shall be completed, signed and sent to DOTD after each specified phase of the project as indicated in the Certifications attached hereto.

3.2 DOTD does not provide certification of any document nor work performed and is not responsible for same in accordance with Article II as stated above.

## ARTICLE IV – FUNDING

4.1 Except for services hereinafter specifically listed to be furnished at the expense of DOTD or the Sponsor, the cost of this project will be shared between DOTD and the Sponsor, with DOTD contributing an amount equal to **48%** of the project costs not to exceed **\$102,000.00**. Any other costs beyond **\$102,000.00** will be born solely by the sponsor, unless approved by DOTD after a written request is made by the sponsor in accordance with R.S. 2:806.A, 2:807.B and 2:810. Sponsor agrees to contribute not less than **52%** of the project costs and any additional funds necessary or required for the completion of this project. **All such overages may not be approved until after the project is complete and at the end of the State's fiscal year, to determine if funds are available after all higher priorities have been considered.** The Sponsor, at its own expense, may incorporate items of work not eligible for DOTD participation into the construction contract if it so desires.

4.2 The continuation of this agreement is contingent upon the appropriation of funds by the Louisiana Legislature to fulfill the requirements of the contract. If the legislature fails to appropriate sufficient monies to provide for the continuation of the contract, or if such appropriation is reduced by the veto of the Governor or by any means provided in the appropriations act to prevent the total appropriation for the year from exceeding revenues for that year, or for any other lawful purpose, and the effect of such reduction is to provide insufficient monies for the continuation of the contract, the contract shall terminate on the date of the beginning of the first fiscal year for which funds have not been appropriated.

#### ARTICLE V – TAXES

5.1 Sponsor agrees that the responsibility for payment of taxes, if any, from the funds received under this agreement, supplements and/or legislative appropriation shall be the Sponsor's obligation and shall be identified under Federal Tax Identification Number shown on the signature page.

#### ARTICLE VI - COST REIMBURSEMENTS

6.1 The Sponsor shall submit its request for reimbursement on the approved LADOTD-Aviation Division form titled LADOTD REQUEST FOR REIMBURSEMENT FOR AIRPORT PROGRAMS, and only for work that has been completed and for eligible expenses incurred that have been paid in full by the Sponsor. The request for reimbursement shall not exceed one (1) submittal per month; and shall be not less than the amount of \$250.00 (state share), except for the final Request for Reimbursement, which can be for any remaining amount.

6.2 The Sponsor shall maintain invoices and copies of the checks for invoice payments for reimbursement. Both the engineer and Sponsor shall certify that the completed work shown on each payment request is an accurate representation of the work accomplished during the estimated period and that the work substantially complies with the plans and specifications. All charges shall be subject to verification, adjustment, and/or settlement by DOTD's Program Manager and/or Audit Officer. The Sponsor shall withhold retainage in accordance with State Law (i.e., 10% up to \$500,000 and 5% thereafter).

6.3 The Sponsor acknowledges that DOTD will not participate in the cost of those items not constructed in accordance with the plans and specifications. In this event, the Sponsor will be obligated to assume full financial responsibility.

6.4 The Sponsor shall submit all final billings for all phases of work within three months after the final inspection of the project unless prior arrangements have been made with DOTD. Failure to submit these billings prior to the completion of this three-month period shall result in the project being closed on previously billed amounts and any unbilled cost shall be the responsibility of the Sponsor.

6.5 The Sponsor shall reimburse DOTD any and all amounts, which may be cited by DOTD due to the Sponsor's noncompliance with Federal/State laws and/or regulations. The cited amounts reimbursed by the Sponsor shall be returned to the Sponsor upon clearance of the citation(s). Additionally, no new projects will be approved until such time as the cited amount

is reimbursed to DOTD.

6.6 DOTD's participation in the project shall in no way be construed to make DOTD a party to the contract between the Sponsor and its consultant/contractor.

#### ARTICLE VII – COST RECORDS

7.1 The Sponsor and all others employed by it in connection with this project shall maintain all books, documents, papers, accounting records and other evidence pertaining to costs incurred relative to this project and shall keep such material available at their respective offices at all times during the contract period and for three years from the date of final payment for the project. Additionally, all such materials shall be available for inspection by DOTD, the Legislative Auditor, the FAA, or any authorized representative of the federal government under applicable state and federal regulations, at all reasonable times during the contract period and for three years from the date of final payment.

#### ARTICLE VIII – ENGINEERING

8.1 The Sponsor is responsible for assuring all necessary surveys, engineering reports, plans, specifications and cost estimates for the project are in accordance with the applicable FAA/DOTD requirements, and the sponsor shall submit one (1) copy of the executed Engineering Service Agreement to DOTD along with Sponsor Certification #1 which is incorporated by reference herein and attached to and made a part of this agreement.

#### ARTICLE IX – REAL PROPERTY ACQUISITION

9.1 Real Property Acquisition is addressed in the Sponsor Certification #2 incorporated by reference herein and attached to and made a part of this agreement. This Sponsor Certification must be submitted to DOTD after real Property is acquired or leased, or a contract has been executed thereto.

9.2 If any funds covered by this agreement are to be used for the purchase of immovable property, the Sponsor shall have prepared a Phase I Environmental Site Assessment of the property. This assessment shall be prepared in accordance with the latest edition of ASTM E 1527, by an experienced environmental consultant qualified to perform the assessment. Any purchase agreement shall contain an agreement by the seller that it shall warrant and guarantee to the Sponsor that the property is free of all hazards identified by the environmental assessment as existing or suspected and this guarantee shall be a part of any act of sale for the immovable property. A copy of the environmental assessment and a certified copy of the purchase agreement, containing the warranty and/or guarantee, shall be provided to DOTD. Where land acquisition is a pre-requisite to construction, the Sponsor shall provide DOTD with proof of ownership prior to starting construction.

#### ARTICLE X - BID PROCESS

10.1 Construction projects shall be advertised in accordance with Louisiana Revised Statutes.

10.2 Sponsor shall solicit bids for the services, labor and materials needed to construct the project in accordance with the public bid laws of the State, including, but not limited to R.S. 38:2211, et seq., applicable to political subdivisions of the State. Sponsor shall also keep a procurement file relative to the necessary acquisition of services, labor and materials needed to complete the project. DOTD may request review of the documents at any time. Sponsor shall maintain copies of the three lowest bidders' proposal sheets and bid bonds. The Sponsor shall also maintain:

1. The bid tabulation, including engineer's estimate, verified by the Sponsor.
2. Contractor's Equal Employment Opportunity plan.
3. A statement of contractor's qualifications.
4. Proof of publication of the advertisement for bids.
5. A non-collusion affidavit.
6. The Sponsor's official action, recommending acceptance of the bid submitted by the lowest qualified bidder.

10.3 The award of a contract shall be made within 30 calendar days of the date specified for public opening of bids, unless extended by the Sponsor. The contract and bond shall be recorded in the Clerk of Court's office for the parish or parishes where the project is to be constructed.

10.4 Following the execution of the contract, the Sponsor shall send to DOTD one copy of the executed contract, and project's bid set specifications with the plans bound in the specifications book as an attachment on 11" x 17" fold-out paper. The Sponsor shall also maintain insurance certificates and proof of recordation of the original contract performance bond.

#### ARTICLE XI – CONSTRUCTION

11.1 The Sponsor shall provide technical administration and inspection including testing during the project construction. The Sponsor may utilize its consultant to provide these services through preparation of a supplemental agreement to the original ESA or may hire a third party to provide these services.

11.2 A pre-construction meeting shall be held at the airport within fifteen (15) working days after the FAA has given approval to start construction. Construction contracts need not be signed prior to the pre-construction meeting, but must be signed prior to starting work. The Sponsor (or consultant) shall host the meeting and follow the current DOTD/FAA Pre-Construction Check-List. Within five (5) days following the meeting, copies of the Pre-Construction Check-List, along with minutes of the meeting, shall be sent to all parties requesting copies. Tenants shall be notified of the pre-construction meeting and status meetings. They shall also be notified in writing ten (10) working days prior to any planned runway/airport closures. Periodic inspections may be made by DOTD.



11.3 The Sponsor is responsible for maintaining project construction records in accordance with DOTD standards for a minimum of three (3) years. All construction directives, procedures, and documents of pay records shall be available for inspection by DOTD.

11.4 The project specifications shall be used as the basis for all construction. If there is an error or discrepancy in the specifications, the policies and procedures of FAA and/or DOTD shall be used to make corrections. A plan change shall be required, and the Sponsor may be liable for any additional cost. DOTD may participate in such eligible cost, only if funds are available. The ability of DOTD to participate in the financial cost increase may be reviewed after the project is complete and at the end of the State's fiscal year, to determine if funds are available.

#### ARTICLE XII – CIVIL RIGHTS

12.1 The Sponsor agrees that the project shall be developed in full, in accordance with the principles and intents contained in DOTD's latest Title VI Plan and that the same or closely related procedures providing for involvement of the Sponsor designated civil rights specialist in appropriate key stages of project development as identified in the aforementioned Title VI Plan, will be followed.

12.2 Further, the Sponsor agrees that its own employment policies and practices shall afford fair and nondiscriminatory employment opportunities to all employees and applicants for employment and that a viable affirmative action program is maintained in the interest of increasing employment opportunities for minorities, women and other disadvantaged persons. It is understood that the Sponsor, as a recipient of federal financial assistance under this agreement, is subject to monitoring and review of its civil rights activities by DOTD and agrees to cooperate with DOTD officials in the achievement of civil rights objectives prescribed in the agreement and in any contracts resulting herefrom.

#### ARTICLE XIII – DBE REQUIREMENTS

13.1 It is the policy of the U.S. Department of Transportation that small business firms owned and controlled by socially and economically disadvantaged persons and other persons defined as eligible in Title 49 Code of Federal Regulations, Part 26 (49 CFR 26) shall have maximum opportunity to participate in the performance of contracts financed in whole or in part with Federal funds. Consequently, the requirements of 49 CFR 26 apply to this project.

13.2 The Sponsor or its contractor agrees to ensure that Disadvantaged Business Enterprises (DBE) as defined in 49 CFR 26, have maximum opportunity to participate in the performance of contracts and subcontracts financed in whole or in part with Federal funds. The Sponsor or its contractor shall take all necessary and reasonable steps in accordance with 49 CFR 26 to ensure that such firms have maximum opportunity to compete for and perform contracts. The Sponsor or its contractor shall not discriminate on the basis of race, color, national origin or sex in the performance of this contract.

13.3 The preceding Policy and DBE Obligation shall apply to this project and shall be

included in the requirements on any contract or subcontract. Failure to carry out the requirements set forth therein shall constitute a breach of this agreement and, after notification by DOTD, may result in termination of this agreement by DOTD, or other such remedy, as DOTD deems appropriate.

13.4 The Sponsor or its contractor shall utilize the services of banks in the community, which are owned and controlled by minorities, when feasible and beneficial.

13.5 The above requirements shall be expressly included in and written in all subcontracts entered by the Sponsor or contractor.

#### ARTICLE XIV – FINAL INSPECTION, ACCEPTANCE, REIMBURSEMENT & SPONSOR CERTIFICATION

14.1 FINAL INSPECTION: The Sponsor shall schedule and conduct an inspection of the project no later than ten (10) working days after substantial completion. The Sponsor shall give notification of the inspection, in writing, at least five (5) working days in advance of the inspection to DOTD, the contractor, FAA and other attendees as appropriate. If deficiencies are discovered during the inspection, the Sponsor shall document the deficiencies, determine a dollar value and coordinate completion dates with the contractor for correcting the deficiencies. Once all the deficiencies are corrected the Sponsor will conduct a final inspection and determine that they have been corrected. The Sponsor shall then prepare the Letter of Acceptance.

14.2 Forty-five (45) days after recording the final acceptance of the project, the contractor shall submit to the Sponsor a Clear Lien Certificate from the Recorder's office of the parish or parishes in which the work was performed. If the contractor is unable to obtain a Clear Lien Certificate, the Sponsor may deposit the retainage with the court of competent jurisdiction.

14.3 The Sponsor's Letter of Acceptance shall include the following:

1. The (Sponsor) is satisfied with and accepts the project as accomplished by the contractor, \_\_\_\_\_, who has satisfactorily completed all requirements of the contract.
2. The final Reimbursement Request of \$ \_\_\_\_\_ is enclosed and verifies all amounts remaining due and the release of retainage.

14.4 The Sponsor shall also submit with the Letter of Acceptance the following:

1. An updated Airport Layout Plan (ALP), if applicable; and
2. Upon completion of the project, the consultant shall prepare as-built plans and specifications with final quantities for the project, to include any changes made to the original design during construction, on a CAD CD. These shall be labeled with the state project number, project description and airport name. Electronic files shall not be compressed for mailing; and
3. Sponsor Certification #3 incorporated by reference herein, and attached to and made a part of this agreement, which must be completed and signed.

14.5 DOTD will not approve the Sponsor's request for the final reimbursement until each of the above items are received and are satisfactorily completed.

Title to the project right-of-way shall be vested in the Sponsor and shall be subject to DOTD and FAA requirements and regulations concerning operations, maintenance, abandonment, disposal, and encroachments.

#### ARTICLE XV - OPERATION & MAINTENANCE RESPONSIBILITY

15.1 Upon final acceptance of the project, the Sponsor shall assume ownership of the improvements and assume all operations and maintenance costs of the facilities for a period of not less than twenty (20) years. Non-aviation activities shall require written approval from DOTD.

15.2 Should the Sponsor choose to begin operations prior to executing the Letter of Acceptance, the Sponsor then assumes full responsibility for such actions.

#### ARTICLE XVI – HOLD HARMLESS AND INDEMNITY

16.1 Sponsor agrees and obligates itself, its successors and assigns, to defend, indemnify, save, protect and hold forever harmless and provide a defense for DOTD, its officials, officers and employees against any and all claims that may be asserted by any persons or parties resulting from violation by the Sponsor, its employees, agents and/or representatives of the requirements of all State laws applicable to the project. Further, Sponsor agrees that it shall hold harmless and indemnify, and provide a defense for DOTD, its officials, officers and employees, against any and all claims, demands, suits, actions (ex contractu, ex delictu, quasi-contractual, statutory or otherwise), judgments of sums of money, attorney's fees and court costs, to any party or third person including, but not limited to, amounts for loss of life or injury or damage to persons, property or damages to contractors, subcontractors, suppliers, laborers or other agents or contractors of Sponsor or any of the above, growing out of, resulting from, or by reason of, any negligent act or omission, operation or work of the Sponsor, its employees, servants, contractors, or any person engaged in or in connection with the engineering services, construction and construction engineering required or performed by the Sponsor hereunder including, but not limited to, any omissions, defects or deficiencies in the plans, specifications or estimates or by virtue of any extra work, delays, disruptions, inefficiencies or nonpayment of any engineering, construction, or construction engineering cost incurred or any other claim of whatever kind or nature arising from, out of, or in any way connected with the project, to the extent permitted by law.

16.2 Nothing herein is intended, nor shall be deemed to create, a third party beneficiary to any obligation by DOTD herein, or to authorize any third person to have any action against DOTD arising out of the agreement.

#### ARTICLE XVII – CANCELLATION

17.1 The terms of this agreement shall be binding upon the parties hereto until the work has been completed and accepted, and all payments required to be made to the Sponsor have been

made. This agreement may be terminated under any or all of the following conditions:

1. By mutual agreement and consent of the parties hereto.
2. By the Sponsor should it desire to cancel the project prior to the receipt of bids, provided any cost that has been incurred for the preparation of plans shall not be eligible for reimbursement by DOTD or FAA.
3. By DOTD due to the lack of available State or Federal funding for the project.

#### ARTICLE XVIII – AMENDMENT

18.1 The parties hereto agree that any change in the project shall be in writing and signed by both parties. DOTD funding participation increases will be approved via amendment to this agreement, executed by both parties.

18.2 IN WITNESS HEREOF, the parties hereto have caused these presents to be executed by their respective officers, who are authorized to execute any and all subsequent documents relative to this project, and whose authority is deemed to be continuing as of the day and year first above written. Certification of this document is by Sponsor's Resolution herein included.

WITNESSES:

PORT OF SOUTH LOUISIANA

\_\_\_\_\_  
(Witness for First Party)

BY: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Witness for First Party)

\_\_\_\_\_  
Typed or Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Sponsor's Federal Identification Number

**WITNESSES:**

\_\_\_\_\_  
(Witness for Second Party)

\_\_\_\_\_  
(Witness for Second Party)

**STATE OF LOUISIANA  
THROUGH THE DEPARTMENT OF  
TRANSPORTATION AND  
DEVELOPMENT**

By: \_\_\_\_\_  
**Secretary**

**RECOMMENDED FOR APPROVAL**

BY: \_\_\_\_\_  
**Deputy Commissioner**

**APPROVED AS TO FORM**

BY: \_\_\_\_\_  
**Aviation Section**

BY: \_\_\_\_\_  
**Aviation Section**



## PORT OF SOUTH LOUISIANA

RESOLUTION NUMBER: \_\_\_\_\_

Date: \_\_\_\_\_

The Port of South Louisiana of the Parish of St. John the Baptist met in regular session on this date. The following resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_.

### R E S O L U T I O N

A resolution authorizing the Executive Director to execute an Agreement with the Louisiana Department of Transportation and Development (LA DOTD) for improvements at the Port of South Louisiana Executive Regional Airport.

WHEREAS, Act 451 of the 1989 Regular Session of the Louisiana Legislature authorized the financing of certain airport improvements from funds appropriated from the Transportation Trust Fund; and

WHEREAS, the Port of South Louisiana has requested funding assistance from the LA DOTD to/for South Hangar Access; and

WHEREAS, the stated project has been approved by the Louisiana Legislature and the LA DOTD is agreeable to the implementation of this project and desires to cooperate with the Port of South Louisiana according to the terms and conditions identified in the attached Agreement; and

WHEREAS, the LA DOTD will provide the necessary funding for the South Hangar Access and reimburse the sponsor up to \$102,000.00 of project cost.

NOW THEREFORE, BE IT RESOLVED by the Port of South Louisiana that it does hereby authorize the Executive Director to execute an Agreement for the project identified as SPN H.014025, more fully identified in the Agreement attached hereto, and to execute any subsequent related documents, including, but not limited to, amendments to said agreement.

This resolution shall be in full force and effect from and after its adoption.

The aforesaid resolution, having been submitted to a vote, the vote thereon was as follows:

YEAS:

NAYS:

ABSENT:

WHEREUPON, the resolution was declared adopted on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

PORT OF SOUTH LOUISIANA

BY: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed or Printed Name)

TITLE: \_\_\_\_\_

ATTEST: \_\_\_\_\_  
(Signature)

TITLE: \_\_\_\_\_

### CERTIFICATE

IT IS HEREBY certified that the above is a true and correct copy of a resolution passed by the Port of South Louisiana of St. John the Baptist Parish, Louisiana in regular session convened on this, the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
(Secretary of Sponsor)

TITLE: \_\_\_\_\_

## Facility Planning & Control CHANGE ORDER

PROJECT NAME: St. Charles Parish Rail Yard (Dow) CHANGE ORDER No. 1  
 PROJECT NUMBER: 36-P21-10-01 WBS No. \_\_\_\_\_ CONTRACT DATE: 01/10/20  
 CONTRACTOR: Barriere Construction Company, LLC CFMS / SRM No(s). \_\_\_\_\_  
 SITE CODE: \_\_\_\_\_ STATE ID: \_\_\_\_\_ NOTICE TO PROCEED DATE: 01/10/20

You are directed to make the following change(s) in this contract. Attach SUMMARY, BREAKDOWN and/or UNIT PRICE BREAKDOWN forms as required and give a brief description of the change(s) below.

This project primarily involves the removal and replacement of the existing building exterior façade system in order to improve weather-tightness including metal panels and a percentage of the secondary roof and wall framing members. During the construction phase of the project, additional items of work were identified due to existing conditions. This change order includes cost and time necessary for the Contractor to complete these additional items including underground conflicts, drainage improvements, structural building frame repair to trusses, overhead door motor revision and repair to the steel plate walls of the building. Additional contract time includes days for inclement weather, restrictions in work due to the high river conditions and the Permit requirements and COVID-19 restrictions and reduction in work on site.

The Original Contract Sum \$11,557,508.00  
 Total Changes by Previous Change Order(s) \_\_\_\_\_  
 Current Contract Sum \$11,557,508.00  
 Contract Sum will be increased by this Change Order \$124,756.60  
**New Contract Sum** \$11,682,264.60

The Original Contract Completion Date and Contract Time. Date: 10/6/2020 270 DAYS  
 Total Time extended by Previous Change Order(s) \_\_\_\_\_ DAYS  
 Contract Time will be increased by this Change Order 15 DAYS  
**New Contract Completion Date & Revised Contract Time** Date: \_\_\_\_\_ 285 DAYS

Added Building Area \_\_\_\_\_ (Sq. Ft.)

**NOTE:** No additional increase in time or money will be considered for a Change Order item after it has been executed.

<b>RECOMMENDED</b> Designer's Name: <u>AECOM</u> Address: <u>1555 Poydras St., Ste. 1200, New Orleans, LA 70112</u> Email Address: <u>al.naomi@aecom.com</u> By: <u>[Signature]</u> AI Naomi Date: <u>11/9/2020</u>	<b>ACCEPTED</b> Contractor's Name: <u>Barriere Construction Company, LLC</u> Address: <u>308 Woodland Drive LaPlace, LA 70068</u> Email Address: <u>Matthew.W.Barriere@com</u> By: <u>[Signature]</u> Matthew W. Barriere Date: <u>11/9/2020</u>	<b>APPROVED</b> Project Manager: _____ Facility Planning & Control _____ By: _____ Date: _____
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### FACILITY PLANNING AND CONTROL USE ONLY

Classification	Amount	Classification	Amount
Omission (Type "O")*	_____	Miscellaneous (Type "M")	_____
Error (Type "E")*	_____	Owner Requested (Type "R")	_____

\*See Section 5.4.3 of the Louisiana Capital Improvement Projects Procedure Manual for Design and Construction, 2006 Edition

Senior Manager/Assistant Director approval: \_\_\_\_\_

COMMENTS:

STATE OF LOUISIANA DEPT. OF TRANSPORTATION & DEVELOPMENT REVISED FEB '03 FOR USE ON DOTD LOUISIANA PORT CONSTRUCTION & DEVELOPMENT PRIORITY PROGRAM PROJECTS <b>PLAN CHANGE AND/OR SPECIAL AGREEMENT</b>	
S. P. NO. <b>36-P21-10-01</b>	PARISH <b>ST. JOHN THE BAPTIST</b>
PROJECT NAME Port of South Louisiana St. Charles Parish Rail Yard (DOW)	JOB NO. <b>36-P21-10-01</b> AECOM Project No. 60539768
Contractor – Barriere Construction Company, LLC	

NO. Change Order # 1

DATE: 28 October 2020

#### ENGINEERS DESCRIPTION, EXPLANATION AND ESTIMATED COST OF PROPOSED REVISION

1. Add new bid item **RFC-01 Undercut (site soft soils)** - \$18,223.38. This is the cost to Barriere. The contractor had to perform additional soil improvement in a small area in order to attain the design requirements of the contract. This total is calculated using contract unit prices. This change would be paid under contract unit items. This scope of work has been completed.
2. Add new bid item **RFC-02 Parking Pad at Site Cottage** Requested by Port of South Louisiana: This is a small gravel parking area next to the Port's building. The Port has agreed that this would be paid for under the contract unit prices. The contract quantities have not been exceeded. This scope has been completed.
3. Add new bid item **RFC-03 Electrical to the Site**: After contract award, coordination between Barriere and Entergy required that electrical supply to the site be changed. Originally the electrical supply was from the rear of the site, however Entergy now requires service from its River Road transmission line. The price of this change is \$84,304.00.
4. Add new bid item **RFC-04 Ground Grid Deletion Credit** Barriere also intends to apply an electrical credit for the original design against the final number. This credit is \$9,350.00. The net cost for this change is a deduction to the current contract price. The scope associated with this change has been completed.
5. Add new bid item **RFC-05 Fence Alignment Adjustment**: The fence alignment was adjusted to allow for the following on the east side of the Project: Width of Rail Car + Access Road + Drainage Swale + Fence. Due to the limitations of the project site, the swale is inside of the Rail Yard fence. The fence line was adjusted to allow for proper maintenance of the swale from within the rail yard. To achieve this, the fence foundations were increased by 3' requiring different posts and additional concrete to perform this work. The price of this change is \$30,247.19.
6. Due to the hurricane impacts in the month of September 2020, work on site was delayed due to precautionary measures and weather conditions. In order to accommodate the weather impacts and resume work safely on site, the Contractor was unable to effectively perform work for a total of 15 days. Therefore a 15 additional calendar was granted to the Contractor. Additionally, no general condition costs for this weather impact delay were required.

ITEM NO.	ITEM	UNIT	UNIT PRICE	REVISED		ORIGINAL	
				QUANTITY	AMOUNT	QUANTITY	AMOUNT
RFC-01	Undercut -Soft Soils						
S-003	Excavation	CY	\$10.00	11,370.45	\$113,704.5	7,800	\$78,000.00
S-005	Track Subgrade Fill	CY	\$16.00	34,667	\$554,679.36	33,600	\$537,600.00
S-004	Soil Stabilization	SY	\$2.00	54619.76	\$109,239.52	71,900	\$143,800.00
RFC-02	Parking Pad at Site Cottage						
S-019	Subballast	CY	\$74.00	20,695	\$1,531,430	20,677	\$1,530,098.00
RFC-03	Electrical to the Site	LS	\$84,304.00	1	\$84,304.00	0	0
RFC-04	Ground Grid Deletion Credit	LS	– \$9,350	1	– \$9,350	0	0
RFC-05	Fence Alignment Adjustment	LS	\$30,247.19	1	\$30,247.19	0	0
ADDITIONAL CONTRACT DAYS REQUESTED 15		AMOUNT OF (OVER RUN) / ( UNDER RUN) \$124,756.57		TOTAL	\$2,414,254.57	TOTAL	\$2,289,498
REVISED CONTRACT COMPLETION DATE: 285 Calendar Days				REVISED CONTRACT AMOUNT: = \$11,682,264.60			
ORIGINAL COMPLETION DATE: 270 Calendar Days							

IT IS MUTUALLY AGREED TO PERFORM AND ACCEPT THE ABOVE REVISIONS IN ACCORDANCE WITH ORIGINAL CONTRACT AND APPLICABLE SPECIFICATIONS AT THE ABOVE PRICES.

**RECOMMENDED:**

Engineer  
AECOM

By: 

Date: 11-12-2020

**CONTRACTOR:**

BARRIERE  
COMPANY, LLC

By: 

Date: 11/12/20

**CONTRACTING AGENCY:**

Owner  
PORT OF SOUTH LOUISIANA

By: \_\_\_\_\_

Date: \_\_\_\_\_