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DAVID LINDSEY
AMBROSE G. AMEDEE, JR.
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MARLAINE PEACHEY
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September 12, 2014

By Regular Mail

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21490 Koop Dr.
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Donald Villere, Mayor City of Mandeville
3101 East Causeway Approach Mandeville,
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Mandeville City Council City of Mandeville
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Reid Falconer, Chairman
St. Tammany Parish Council
Council Chambers
21490 Koop Dr.
Mandeville, LA 70471

Re: Annual Audit and Strategic Initiatives

Dear President, Chairman, Mayor and Council:

Beyond my July 15th, 2014, update to you on District Four's progress towards finalizing its 2013 Audit, I would like to keep you informed, on an ongoing basis, of strategic initiatives and corrective actions the District is undertaking. The Board, Chief Merrick Tassin, Director of Administration Kenneth Moore and Personnel Director Elizabeth Harwood previously set out to identify strategies to improve i) governance, ii) financial processes and procedures, iii) financial accountability and transparency, iv) economic and operational efficiencies, and v) comprehensive revisions of policies and procedures. To that end, I share with you a snapshot of our strategies and progress.

To begin, the Board and Administration have taken a top-down approach to the District's evolution. Strategically, the approach is to i) analyze the five areas identified, ii) then develop and approve recommendations for improvement which include establishment of District goals, iii) map a path for implementation of each initiative, iv) establish deadlines for operationalization and from there back in to manageable progress milestones. The Board and Administration will frequently monitor progress to ensure timely accomplishment.

1. Enhanced Governance

The Board and District Administration viewed revision of the Board's Bylaws as our first step

towards enhanced governance and accountability. Closely wedded to this goal was development of an Ethics and Compliance Plan. Revision and review of the 1999 Board's Bylaws is complete. The Seventh Amended and Restated Bylaws will be considered at the next Board meeting, September 16, 2014, for adoption (Annex B). A Board Committee is reviewing a second draft of our proposed Ethics and Compliance Plan and adoption thereof is schedule for our following Board meeting (Annex B).

2. Enhanced Financial Processes and Procedures

Our Auditors identified several District financial processes and procedures for improvement which are outlined in the attached Management Letter with progress notes (Annex C). Director of Administration Kenneth Moore is responsible for implementation and his progress towards those ends is captured within Annex C. The Board requires Director Moore to frequently report on his progress. The Audit Committee is working closely with Director Moore to map a realistic timetable for completion of each task. Afterwards, the District will request our Auditors to review and verify correction.

3. Greater Financial Accountability and Transparency

This goal dovetails with Enhanced Financial Processes and Procedures however adds an additional layer of accountability between the Board and Administration through a comprehensive Compliance Plan (Annex D, draft version). The periodic and annual compliance certificates annexed to the Plan requires accountable Administrative actors to certify that appropriate levels of diligence and awareness of relevant laws, rules and regulations guide processes. A timetable to achieve full implementation will be discussed during an intervening review process.

4. Economic and Operational Efficiencies

After review of the District's pay practices, the Board and Chief Tassin observed that there were potential opportunities to align the District more closely with competitive norms. From that, Vickie Pettee, a human resource expert consultant, analyzed the District's organizational structure and complex pay practices. Mrs. Pettee was kind enough to donate her time and energies to this process. Afterwards, she worked closely with Chief Tassin, Director Moore and Director of Personnel Elizabeth Harwood to develop a comprehensive strategy to address observations captured within her report (Annex E). Those recommendations covered i) compensation and pay practices; ii) organizational structure and iii) processes. The necessity for this evolution is captured within the District's message outlining the several motivations for change (Annex F). The Board will be reviewing the proposal and Administration, working in conjunction with Mrs. Pettee, will develop an implementation plan with corresponding operationalization deadlines.

5. Comprehensive Revision of Policies and Procedures

Finally, Mrs. Pettee's analysis suggests the District undertake a comprehensive review of its policies and procedures to ensure they likewise couple with both the previous goals and civil service. To that end, the District's objective is to independently review each section of our policies and procedures once all other goals are crystalized. Beyond that, this approach will ensure objectives are appropriately captured and codified.

Certainly, this update does not provide adequate treatment of the depth and energy going into District Four's evolution. It is an ongoing collaboration between the Board and District Administration to address the needs of our community and government for efficiency and accountability. I will keep you abreast of the District's ongoing progress.

With best regards, I am,

Sincerely,



William Dobson, Chairman Board of Commissioners Fire Protection District Four

Cc: Board of Commissioners
Fire Chief Merrick Tassin
Director of Administration Kenneth Moore
Director of Personnel Elizabeth Harwood
Vickie Pettee, Consultant

ANNEX A

Implementation Time Table

Bylaws	
Final Review	9/9/2014
Proposed Adoption	9/16/2014
Enhanced Financial Processes	
Mailing of Disbursement Checks	Completed
Cash Receipts Journal	Completed
Investigate Unreconciled Amounts in the Checking Account	Completed
Maintain a Schedule of Property Additions	In progress
Inventory Procedure	In progress
Proper Coding of Expenses and Liabilities	In progress
Controls over Payroll	Completed
Actuarial Study for OPEB	Pending
Inventory Methodology	Pending
Greater Financial Accountability and Transparency	
Code of Ethics and Compliance Plan	Under Review
Proposed Adoption	10/2014 meeting
Economic and Operational Efficiencies	
Analysis of Compensation and Organization Processes	Complete
Review and Approval	In progress
Strategic Plan for Implementation	In progress
Modification of Compensation and Pay Practices	TBD
Modification of Organizational Structure	TBD
Modification of Organization Processes	TBD
Comprehensive Revision of Policies and Procedures	
Analysis and Review of Current Policies and Procedures	In progress
Recommendations for Revision	TBD
Revision and Review of Policies and Procedures	TBD
Adoption of Comprehensive Revisions	TBD

ANNEX B

**SEVENTH AMENDED AND RESTATED BYLAWS
OF
THE BOARD OF COMMISSIONERS FOR
FIRE PROTECTION DISTRICT NUMBER FOUR
ST. TAMMANY PARISH, LOUISIANA**

Amended and Restated September 9, 2014



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**SEVENTH AMENDED AND RESTATED BYLAWS
OF
THE BOARD OF COMMISSIONERS FOR
FIRE PROTECTION DISTRICT NUMBER FOUR
ST. TAMMANY PARISH, LOUISIANA**

This Seventh Amended and Restated Bylaws of the Board of Commissioners for Fire Protection District Number Four, St. Tammany Parish, Louisiana (the “Bylaws”), dated effective as of August 26, 2014 (the “Effective Date”), is hereby adopted by Board upon majority vote of the undersigned Commissioners.

Article I. ORGANIZATION

Section 1.01 Name

The organization shall be identified as “Fire Protection District Number Four St. Tammany Parish Louisiana” (the “District”).

Section 1.02 Status

The District is a public corporation and political subdivision of the state and possess corresponding rights and powers including that of perpetual existence.

Section 1.03 Taxing, Debt and Bonds

As a political subdivision the District is authorized to vote and levy special maintenance taxes, incur debt and issue bonds.

Section 1.04 Boundary

The District boundaries are concurrent with Fourth Ward of St. Tammany Parish and as they have been amended from time to time.

Section 1.05 Existence

The District was created by St. Tammany Parish Police Jury in 1958 and afterwards also designated an Ambulance Service District in 1999.

Section 1.06 Corporate Offices

The District’s corporate offices shall be 701 Girod Street, Mandeville, Louisiana, 70448 or as the Board may otherwise designate from time to time.

Article II. PURPOSE

Section 2.01 Fire Protection

The District was created for the purpose of acquiring, maintaining and operating facilities, machinery, equipment and other resources necessary to provide for proper fire protection and control of property within the District.

Section 2.02 Ambulance Services

The District was created for the purpose of acquiring, maintaining and operating facilities, machinery, equipment and other resources necessary to provide emergency medical services and transportation within the District.

Article III. SEALS

Section 3.01 Fire District

The official seal of the District shall be based upon a Maltese Cross, outlined and accented in gold; the northern arrowhead of the cross shall read "Fire District" or "Fire Dist;" the eastern arrowhead shall have an image of a ladder and ax crossed over one another; the western arrowhead shall have an image of the Star of Life bisected by the Rod of Asclepius; the southern arrowhead shall have the words "No. 4." A round badge shall be centered over the Maltese Cross and bordered by a narrow accented ring reading on the northerly circumference "Proudly Serving" and on the southerly "Since 1958;" the badge's center shall contain an image of the sun setting on Lake Pontchartrain behind the Causeway Bridge with a Sailboat in the foreground all as viewed from a Mandeville shoreline and behind an adjacent Cyprus tree (See Annex A).

Section 3.02 Ambulance Service District

The official seal of the Ambulance District shall be based upon the bisection of a Maltese Cross and a Star of Life fused in north-south orientation. The Maltese Cross half shall be red and the Star of Life half shall be blue. The entire seal shall be trimmed in white. The image of a ladder and ax crossed over one another behind an image of the Rod of Asclepius shall straddle the line of bisection (See Annex B).

Article IV. GOVERNANCE

Section 4.01 Governing Body

The District shall be governed by a Board of Commissioners.

Section 4.02 Board Composition

The Board shall consist of five (5) Commissioners. Two (2) Commissioners shall be appointed by the St. Tammany Parish governing authority; two (2) Commissioners shall be appointed by the Mandeville City Council; and, one (1) Commissioner shall be selected by the other four and also serve as Chairman of the Board. Each Commissioner shall be a resident property taxpayer of the District.

Section 4.03 Responsibilities

The Board shall establish the policies of the Districts and shall be responsible for reviewing and monitoring whether Districts procedures and regulations and executive staff's financial, management and operational decisions and controls are in compliance with such overall policies. The Board shall also be responsible for adopting strategic plans, capital plans and budgets. In serving as a Commissioner of the District, each Commissioner shall act in a fiduciary capacity with a duty of loyalty and care owed to the District.

Section 4.04 Term

Commissioners shall serve two (2) year terms beginning from their date of appointment. If a vacancy occurs, it shall be filled by the body originally making the appointment for the unexpired term.

Section 4.05 Oath and Ethics

a) Oath. Each Commissioner, within thirty (30) days after receipt of his commission or within thirty (30) days after receipt of his commission certificate, whichever is later, shall take the oath of office prescribed by law and file the same as required by law.

b) Ethics Training. Each Commissioner and officer shall receive a minimum of one (1) hour of ethics education and training each year. Newly appointed officers and Commissioners must receive training within 90 days of taking the oath of office.

c) Code of Ethics. Newly appointed Commissioners shall receive and acknowledge receipt of a copy of the Louisiana Code of Governmental Ethics on or before being sworn in. Acknowledgment must be filed along with the oath of office with the Secretary of State.

Section 4.06 Compensation

Each Commissioner's compensation shall be one-hundred dollars (\$100.00) per Board meeting and fifty dollars (\$50.00) per committee meeting; neither to exceed two meetings in any one calendar month. Commissioners may be reimbursed for expenses

incurred in performance of their duties. These amounts shall be paid from funds of the District.

Section 4.07 Power to Execute Documents

Except as otherwise provided herein or set forth in a resolution, the Chairman shall have the exclusive right, power and authority to sign contracts on behalf of the District and otherwise cause it to be bound with third parties.

Section 4.08 Duty to Comply with Laws and Ethical Rules

In conducting the District's business and internal affairs, Commissioners and officers shall comply with all applicable federal and state laws, regulations and ordinances.

Section 4.09 Indemnification

To the fullest extent not prohibited by law, the District shall indemnify and hold harmless each Commissioner and officer from and against any and all losses, claims, demands, costs, damages, liabilities (including joint and several liabilities), expenses (including attorneys' fees and disbursements), judgments, fines, settlements and other amounts arising from any and all claims, demands, actions, suits or proceedings, whether civil, criminal, administrative or investigative, in which the Commissioner or officer may be involved, or threatened to be involved in, as a party or otherwise, by reason of its status as a Commissioner or officer (other than those by the District); provided, however, no such indemnification shall apply unless each of the following requirements have been met: (i) the Commissioner or officer acted in good faith and in a manner the Commissioner or officer reasonably believed to be in, or not opposed to, the best interests of the District, and, with respect to any criminal proceeding, had no reasonable cause to believe the conduct was unlawful; (ii) the Commissioner's or officer's conduct did not constitute fraud or gross negligence; and (iii) the Commissioner's or officer's conduct was not intentionally and knowingly in violation of law, rule or ordinance. For purposes of this Agreement, any act or omission, if done or omitted to be done in reliance, in whole or in part, upon the advice of independent legal counsel or public accountants selected with reasonable care, will be presumed to have been done or omitted to be done in good faith and not to constitute gross negligence or an intentional or knowing violation of a material provision of this Agreement.

a) Payment of Expenses. To the fullest extent not prohibited by law, expenses (including legal fees and expenses) incurred by or on behalf of a Commissioner or officer in defending any claim, demand or action (other than those by the District) shall be paid by the District in advance of the final disposition of such proceeding upon the receipt of a written undertaking (which need not be secured) by or on behalf of the Commissioner or officer to repay such amount if it shall ultimately be determined, by a final, non-appealable judgment by a court of competent jurisdiction, that the Commissioner or officer is not entitled to be indemnified by the Company as authorized hereunder.

b) Provision of Liability Insurance. The District shall maintain applicable forms and coverages of insurance insuring Commissioners and officers for liabilities arising from performance of their duties.

Article V. MEETINGS

Section 5.01 Definition

A meeting is held when a quorum of Commissioners are present, at a properly noticed meeting at which they intend to deliberate or act on a matter or to receive information concerning the District.

Section 5.02 Condition Precedent

A properly convened meeting is necessary for the Board to act on any matter.

Section 5.03 Quorum

Quorum exists when a majority of the Commissioners (3) are present at a meeting.

Section 5.04 Procedure

Board and committee meeting procedure and decorum shall conform to Robert's Rules of Order ("Rules of Order").

Section 5.05 Open to Public

Board meetings shall be open to the public ("Open Session") unless otherwise closed ("Executive Session").

Section 5.06 Types

The Board may hold the following types of meetings:

a) Regular Meetings shall held on the third Tuesday of every month at 1900 hours unless the date, time or place is otherwise modified by the Chairman in advance.

b) Special Meetings may be held on any business day and time.

c) Emergency Meetings may be held on any day and at any time wherever an extraordinary emergency presents. Emergency Meetings must comply as reasonably practicable to other meeting requirements set forth herein; however, any failure shall not be fatal to action taken by the Board therein.

d) Rescheduled Meetings are any Regular, Special or Emergency Meeting which must be changed to another date, time or place for good reason.

Section 5.07 Notices

The Secretary shall cause written notice to be issued before every Regular, Special, Emergency and Rescheduled Meetings (“Notice”). This Notice shall be posted no less than twenty-four (24) hours before any meeting and shall express the following: i) agenda, date, time and place of the meeting [no changes to the published agenda are permitted less than twenty-four (24) hours prior to a meeting]; and ii) indicate whether or not the Board will discuss any agenda items in executive session.

a) Tax Notice. Should a meeting concern the Board’s intent to levy, increase, renew or continue any ad valorem property tax, sales or use tax or authorize the calling of an election for submittal of such question to the voters (“Tax Matter”), notice shall be i) published in the official journal of the District no more than sixty (60) days nor less than thirty (30) days before said meeting; and ii) shall be announced to the public during the course of a preceding meeting no more than sixty (60) days nor less than thirty (30) days beforehand.

1) **Cancelled Tax Matter**. In the event a meeting which concerns a Tax Matter is cancelled, notice of the Rescheduled Meeting shall be published in the official journal of the District no less than ten (10) days beforehand.

2) **Postponed Tax Matter**. In the event consideration of or action upon a Tax Matter was postponed or no action or vote was taken during the scheduled meeting, then the Rescheduled Meeting to consider that same proposal shall be subject to the requirements of Section 5.07(a) unless the date, time, and place for the Rescheduled Meeting is announced to the public during the course of such meeting.

b) Posting Notice. The Secretary shall cause notices to be posted in one or more of the following manners: (i) at the administrative offices of the District; ii) publication in an official journal of the District no less than twenty-four (24) hours before any meeting; or iii) by providing notice via the Internet on the District’s website for no less than twenty-four (24) hours immediately preceding any meeting (*notice shall also be provided to any member of the news media who requests notice of such meetings and who shall be given notice of all meetings in the same manner as is given to members of the Board*).

Section 5.08 Agenda

The Chairman shall set the agenda for each meeting and the Secretary shall prepare it. Each item on the agenda shall be listed separately and be described in reasonable detail within the notice.

a) Items on Agenda. Before the Board may take action on any item appearing on an agenda, the Chairman shall read aloud the description of the item.

b) Items not on Agenda. The Board may take up matters not on the agenda upon unanimous approval of a motion to do so. Such a motion shall include a reasonable description of the item and purpose for the addition. The public shall have an opportunity to comment on the addition without regard to other formality set forth herein. The vote shall be recorded in the minutes of the meeting.

Section 5.09 Public Comment

The Board shall permit public comment on any agenda item upon which it intends to act during a meeting. The right to comment may be exercised only by those who have i) indicated their name on the written sign-in sheet; ii) identified next to their name the agenda item/s they would like to comment on; iii) agree to restrict their comments to five (5) minutes or less; and iv) agree to observe the Rules of Order. Public comment on amendments to the agenda will be taken on an ad hoc basis without necessity of formality.

Section 5.10 Executive Session

The Board may hold executive session provided that i) the Board's intent do so during a meeting was attached to or included within the Notice of the respective meeting, ii) the Board votes affirmatively by a two-thirds (2/3) majority to enter executive session during the meeting and iii) there is a permissible basis for the executive session (no final or binding action shall be taken during an executive session). The vote shall be recorded in the minutes of the meeting.

a) Grounds:

1) **Character, Competence and Health.** To discuss character, competence or physical or mental health of a person. However, written notice to the person must be supplied at least twenty-four hours before the meeting. The person may require such discussion be held in open session. at an open meeting. This exception may not be used to discuss the award of a public contract. In cases of extraordinary emergency, the written notice described shall not be required; however, the public body shall give such notice as it deems appropriate and circumstances permit;

2) **Strategy.** To discuss strategy or negotiate with respect to collective bargaining, prospective litigation after formal written demand or litigation when an open meeting would have a detrimental effect on the bargaining or litigating position of the public body;

3) **Security.** To discuss a report, development, or course of action regarding security personnel, plans, or devices;

4) **Investigation.** Investigative proceedings regarding allegations of misconduct;

5) **Emergency.** Cases of extraordinary emergency, which shall be limited to natural disaster, threat of epidemic, civil disturbances, suppression of insurrections, the repelling of invasions or other matters of similar magnitude; and

6) any other exception provided by law.

Section 5.11 Minutes

The Secretary shall prepare written minutes of all open meetings. The minutes shall be maintained in accordance with the District's "Records Policy" and include, at a minimum, the i) date, time, and place of the meeting; ii) indication of the Commissioner as either present or absent; iii) the substance of matters decided; iv) Commissioners' identity and vote on any matter decided; and v) any other information the Board requests be reflected in the minutes. Minutes shall be approved by the Board at the next subsequent meeting.

Section 5.12 Recording

Open session of all meetings shall be audio recorded by the Secretary. No other recording is authorized unless expressly permitted by the Chairman in advance. Audio recordings shall be maintained in accordance with the District's "Records Policy."

Section 5.13 Voting

a) Calling for Vote. Board action shall be taken by i) the question being called, ii) debate amongst the Commissioners if any, iii) public comment if any, iv) calling for a vote and v) announcement of the result.

b) Casting Votes. Each Commissioner is entitled to one vote on any action. The Chairman is limited to voting only in those instances when his vote will break or cause a tie or cause or block the attainment of a necessary majority.

(c) Recording Votes. Vote shall be via voice and the Secretary shall record the vote and identity of the Commissioner. Proxy voting and secret balloting are prohibited.

Article VI. POWERS

Section 6.01 Appointing Authority

The Board is the "appointing authority" and may expressly delegate this power to other District Officers from time to time. All prior express delegations are hereby ratified.

Section 6.02 Day to Day

Day-to-day management and control of the District's business and affairs including

the right to make and control all ordinary and usual decisions are delegated by the Board to its officers unless otherwise specifically reserved.

Section 6.03 General

The Board possesses such powers as are customary of governing bodies over taxing districts and political subdivisions, including the right to levy taxes and to operate and control the property acquired by the District. It may do all things necessary to carry out the purposes for which the District was created and possesses all powers of a public corporation.

Section 6.04 Chairman

The Chairman shall operate with the same authority as customarily exercised by a chief executive officer of an organization. All powers and authority of the Board, including but not limited to those Powers set forth in Article VI hereof, shall be vested in the Chairman when the Board is in adjourned. The Chairman shall establish the agenda and preside at all meetings of the Board, communicate with the Parish Council and other state, federal and local agencies on behalf of the District and its executive staff, enforce policies and be responsible for advancing the mission and promoting objectives of the District.

Section 6.05 Signature of Documents

Except as otherwise provided for herein or as expressed otherwise by Board action, the Chairman shall have the exclusive right, power and authority to sign contracts on behalf of the District and bind the District with Third Parties.

Article VII. OFFICER

Section 7.01 Appointments

The Board shall appoint and remove those officers necessary to carry into execution the fire protection and ambulance service laws, rules, and regulations. The fact that a person holds an officer positions shall not, in and of itself, mean that such person is an employee of the District. Vacancy of any officers shall be filled by a majority vote of the Commissioners. Any officer may be removed at any time with or without cause by a Majority Vote of the Commissioners; provided, however, that nothing contained in this Section shall limit the rights any such person may have under an employment agreement or civil service law. Each Officer shall act in a fiduciary capacity with a duty of loyalty and care owed to the District.

Section 7.02 Officers and Duties

a) Vice-Chairman. On or before the first Regular Meeting of every year, the Board may elect a Vice-Chairman from among its current Commissioners. The Vice-Chairman shall aid the Chairman in fulfilling his/her duties and responsibilities and have all authority, power and duties of the Chairman in the event the Chairman vacates his/her office or for any reason is unable to perform the duties of Chairman. If the Chairman is absent from a meeting or disqualified from participating in an agenda item, then the Vice-Chairman shall perform duties of the Chairman.

b) Fire Chief. The Board shall appoint a Fire Chief to serve for such term and upon such conditions, including compensation, as the Board may establish. The Fire Chief's responsibilities include oversight of those services directed towards efficient and effective fire prevention, control and protection within District. The Fire Chief shall perform all duties prescribed by the Chairman or Board.

c) Director of Ambulance Service. The Board may appoint a Director of the Ambulance Service to serve for such term and upon such conditions, including compensation, as the Board may establish. The Director's responsibilities include oversight of those services directed towards efficient and effective operation of an ambulance service within District boundaries. The Director of the Ambulance Service shall perform all duties prescribed by the Chairman or Board.

d) Treasurer. On or before the first Regular Meeting of every year, the Board shall elect a Treasurer from among its current Commissioners. The Treasurer's responsibilities include, but are not limited to, chairing the Audit and Finance Committee and keeping or causing to be kept strict and accurate accounts of all money received by and disbursed on behalf of the District in permanent records. If the Chairman and Vice-Chairman are absent from a meeting or disqualified from participating in an agenda item, then the Treasurer shall perform duties of the Chairman. The Treasurer shall perform such other duties as may be incident to such office or as prescribed from time to time by the Chairman or Board.

(d) Chief Financial Officer. The Board may appoint a Chief Financial Officer to serve for such term and upon such conditions, including compensation, as the Board may establish. The Chief Financial Officer shall be responsible for managing and directing the financial affairs of the District and keeping or cause to be kept full and accurate account of receipts and disbursements in books belonging to the District, shall render to the Chairman and Commissioners at regular meetings of the Board, or whenever they may require it, an account of all of his/her transactions as Chief Financial Officer and the financial condition of the District. The Chief Financial Officer shall perform such other duties as may be incident to such office or as prescribed from time to time by the Management Board.

(e) Secretary. The Board shall appoint a Secretary to serve for such term and upon such conditions, including compensation, as the Board may establish. The

Secretary need not be a member of the Board. He/she shall be the custodian of Board records, perform all acts customary of a Board Secretary, record all votes, compose a record of proceedings in minute form, maintain the official record of the Board and perform all duties incident to that office. The Secretary shall be the holder and the custodian of the District's Seal. The Secretary is authorized to attest to all contracts and documents executed by the Chairman or other authorized officer of the District. The Secretary shall perform such other duties as may be incident to such office or as prescribed from time to time by the Chairman or Board.

(f) Board Counsel. The Board may appoint an attorney to serve for such term and upon such conditions, including compensation, as the Board may establish. The Board Counsel shall advise the Board and attend such meetings as the Board may request.

(g) Other Consultants. The Board shall have the right to retain such additional agents, attorneys, engineers, auditors and consultants as it deems necessary to carry out the duties of the District. Such Other Consultants may be paid such compensation for their services as the Board may determine.

Article VIII. COMMITTEES

Section 8.01 Committees

The Board may from time to time, by motion or resolution of a majority of the Board, appoint one or more committees as will serve the interests of the District. The Board shall define the purpose and scope of each committee either within the motion or resolution and/or by way of charter. No committee shall act independently of or in lieu of the Board unless authority to perform a duty is expressly delegated by the Board to a committee. Committee recommendations shall be advisory to the Board and shall not commit the District to any policy, act or expenditure; nor may any committee direct the Fire Chief or any other District member to perform specific duties unless authorized by the Board. The committee chair is authorized to schedule committee meetings as deemed necessary and to preside at meetings.

Section 8.02 Standing Committees

There shall be two standing committees:

(a) Finance and Audit Committee. The Board shall charter a Finance and Audit Committee whose purpose is to assist the Board in fulfilling its oversight responsibilities in regards to financial matters and audits.

(b) Ethics and Compliance Committee. The Board shall charter a Compliance Committee whose purpose is to assist the Board in fulfilling its oversight responsibilities in regards to ethics and public organization and healthcare compliance.

Article IX. MISCELLANEOUS

Section 9.01 Suspension, Alteration or Amendment

A majority of the entire Board may amend, supplement, restate or repeal these Bylaws or adopt new Bylaws at any regular or special Board Meeting

Section 9.02 Superseded

All presently existing memorandums, rules and regulations in conflict with these Bylaws are hereby superseded.

Section 9.03 Savings Clause

The invalidity or unenforceability of any particular provision of these Bylaws shall not affect the other provisions herein and these Bylaws shall be construed in all respects as if such invalid or unenforceable provision was omitted.

Section 9.04 Governing Law

These Bylaws shall be governed by and construed in accordance with the laws of the State of Louisiana. Reference to specific chapters, sections and articles of law shall include any amendments thereto.

Certification

I, Marlane Peachy, Secretary of St. Tammany Parish Fire Protection District No. 4, certify the above and foregoing to be a true and correct copy of the Amended and Restated Bylaws adopted by the Board of Commissioners on _____, 2014.

Marlane Peachy, Secretary

The Board

William Dobson, Chairman
Arthur Patron, Vice-Chairman
Jack Schell, Treasurer
Ambrose Amedee, Commissioner
David Lindsey, Commissioner

Version Tracking

Originally created October 6, 1986
Amended September 8, 1987

Amended March 7, 1988
Amended January 3, 1990
Amended June 18, 1990
Amended April 20, 1999
Amended and Restated September 10, 2014

Legal References

LARS art. § 33:2531 et seq.
LARS art. § 42:11 et seq.
LARS art. § 39:1593(C)(2)(c)
LARS art. § 40:1491 et seq.
LARS art. § 39:1011 et seq.
LARS art. § 33:1221 et seq.
LARS art. § 33:9053 et seq.
LARS art. § 42:1101 et. seq.
LARS art. § 42:141 et. seq.
Op. Atty. Gen. No. 94-162, Oct. 7, 1994
Op. Atty. Gen. No. 87-254, July 16, 1987

ANNEX A

Seal of the Fire District



ANNEX B

Seal of the Ambulance District



ANNEX C

ERICKSEN KRENTEL & LAPORTE L.L.P.

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MANAGEMENT LETTER

To the Board of Commissioners of
St. Tammany Fire Protection District No. 4
Mandeville, Louisiana

In planning and performing our audit of the financial statements of St. Tammany Fire Protection District No. 4 for the year ended December 31, 2013, we considered St. Tammany Fire Protection District No. 4's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

However, during our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter summarizes our comments and suggestions concerning those matters. This letter does not affect our report dated July 28, 2014, on the financial statements of St. Tammany Fire Protection District No. 4.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various St. Tammany Fire Protection District No. 4 personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Mailing of Disbursement Checks

Currently, signed disbursement checks are returned for mailing to the individual who prepared the checks. Control over cash disbursements would be improved if all signed disbursement checks were given directly to another individual, outside of the disbursement process, for mailing. **CORRECTED once checks are written by Accounting (Andrea) they are now given to Human Resources (Elizabeth) . She then writes date mailed and initials each stub as she seals checks. Once done she is responsible for mailing all checks written.**

Cash Receipts Journal

Currently, all receipts received in the mail are provided directly to the person responsible for filling out the deposit slip, entering the receipts into the general ledger, and reconciling the bank statements. We recommend the mail opener prepare a list of cash items received daily, at the time of opening the mail and before the cash items are routed to the person responsible for preparing the deposit ticket. Such lists should include the customers' names, amounts, and invoices being paid, and be used daily or at other reasonable intervals for comparison of the total with deposit slip totals, to determine that all cash has been promptly deposited intact in the District's bank accounts. **CORRECTED Accounting (Andrea) receives all mail, opens all correspondence and dates with initials. All checks that are received are logged into a daily journal that includes customers' names, amounts, and invoices being paid before being routed for deposit. Administrative Assistant (Sue) makes out deposit slips of checks. All deposits are made by the Director of Administration (Kenneth) who initials all deposit slips and is responsible for validating the deposits with checks journal.**

ERICKSENKRENTEL&LAPORTE LLP.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

To the Board of Commissioners of
St. Tammany Fire Protection District No. 4 July 28,
2014
Page 2

Investigate Unreconciled Amounts in the Checking Account

Monthly bank account reconciliations are the primary internal control procedure relating to the District's cash accounts. During the year ended December 31, 2013, bank account reconciliations were prepared; however, unreconciled differences were coded to a reconciliation discrepancy account. Although the amount coded to the reconciliation discrepancy account may appear not to be material to the overall financial position of the District, it may obscure significant but offsetting items (such as bank errors or improperly recorded transactions) that would be a cause for investigation if the items were apparent.

Unreconciled amounts should be investigated prior to reconciling the bank statement in the accounting software to avoid using the reconciliation discrepancy account. **CORRECTED this problem started in April 2013 when all the old data from Peachtree Accounting was brought over into QuickBooks without accounts being reconciled. At the time, using the reconciliation discrepancy account was the only method of even trying to produce reports. The original QuickBooks was set up improperly from the beginning. Since the end of the audit we have begun the process of rebuilding the accounting system as a new company with reconciled accounts and numbers. I am attaching a timeline as to where we are as of today. From the beginning of 2014 books in the new company there should be NO reason to have to use the reconciliation discrepancy account.**

Maintain a Schedule of Property Additions

A schedule of additions should be maintained as assets are purchased to simplify the process of capitalizing property and equipment additions at year end. The schedule should include the date the asset is acquired, a description of the asset, the vendor name, and the amount. Invoices for asset acquisition and invoices for all other disbursements should be kept on file in a manner that allows retrieval of the original invoice for review and verification as needed by management and auditors. The District outsource the maintenance of the fixed asset schedule but failed to obtain and review a copy of the schedule annually to determine proper recording of additions and disposals. We recommend the District review the fixed asset schedule at least quarterly. **IN DEVELOPMENT as you are aware the fixed asset schedule was set so low and included items that really should not have been declared capital assets. Since the 2013 audit has been completed we have developed a monthly closing process that includes updating all new capital assets with all documentation related to the date the asset is acquired, a description of the asset, the vendor name, and the amount including invoices for asset acquisition and invoices. This process along with Board Minutes of any items that should be removed will be updated monthly as part of our closing monthly books. We have started this process but as you know we still have to go back after all 2014 data has been entered up to this point. We will have this issue completely corrected prior to the 2014 audit.**

Another factor not included but as part of this process new inventory procedures are going to have to be developed and implemented. We have started the process of a complete inventory but it is going to be very intensive and time consuming and to be honest is just a work in progress. Initial inventory has started but having in a comprehensive system and maintaining is just in the development stages at this point.

ERICKSEN KRENTELLAPORTE LLP.

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

To the Board of Commissioners of
St. Tammany Fire Protection District No. 4
July 28, 2014
Page 3

Proper Coding of Expenses and Liabilities

All transactions should be coded to the appropriate accounts to produce accurate and useful financial statements and budget to actual comparisons. Many items were miscoded in the general ledger during the year and third party payments were coded to expenditures accounts and did not properly reduce the payables. When payables are not maintained with accurate balances, there is an increased risk of incorrectly paying third parties. We recommend the District improve the chart of accounts currently used by reducing the number of accounts being used. Retaining unnecessary accounts in the general ledger and chart of accounts, especially accounts that are similar to others, can lead to confusion and inaccuracy in posting transactions or creating journal entries. Also, undue time must be spent reconciling the contents of accounts. Additionally, we recommend all invoice coding documented on the invoices be reviewed for accuracy prior to issuing the checks. **IN PROCESS this is a result of two problems. First, improve the chart of accounts currently used by reducing the number of accounts being used. Retaining unnecessary accounts in the general ledger and chart of accounts, especially accounts that are similar to others, can lead to confusion and inaccuracy in posting transactions or creating journal entries. The setting up of the new company has been completed and the issues have been corrected by reducing the number of accounts but also organizing them in a manner that has eliminated the confusions. We contracted with an outside QuickBooks consultant who is a CPA to help set up correctly. However we just got company set up and made sure trial balances were accurate. All 2014 date now is being re-reentered on a monthly basis till we are caught up to date. Second, third party payments were coded to expenditures accounts and did not properly reduce the payables. This had to do with a lack of oversight and communications and was occurring during the 2013 year. It was not discovered till the audit itself took place. This had to do with procedural issues relating to Deferred Comp benefit. Since discovered we have fixed the problem by electronic payment and only one person is handling the issue. On a monthly basis before the books are closed they will be reviewed by myself and I am going to ask that the Financial Advisory Team review on at least a Quarterly basis.**

Controls over Payroll

Our review of the Districts payroll procedures noted an area for strengthening controls. During 2013, the individual responsible for preparing and submitting payroll to a third party processor, also performs bank reconciliations, enters payroll activity into the general ledger, and has the ability to set up new employees. While having an third party processor helps mitigate payroll risk, the payroll process can be strengthened by separating some of the payroll duties. The individual entering the activity in the general ledger and reconciling the bank statements should be separate from the individual processing payroll. **CORRECTED as you are aware this issue arose from the 2013 audit. During that time the Board had a study completed which one of the recommendations was to hire a Human Resource Officer. In late 2013 the Board Hired a Human Resource Officer but at the time she did not have Payroll Duties. In May of 2014 the Human Resource Officer assumed the payroll duties. As a result the individual entering the activity in the general ledger and reconciling the bank statements became separate from the individual processing payroll. This will no longer be an issue.**

Actuarial Study for OPEB

The District currently offers other postemployment healthcare benefits to retirees. An actuarial study has never been done to determine the future obligations of the District. While the amounts contributing are currently immaterial to the financial statements, we recommend the District hire an Actuary to perform a study on OPEB for healthcare benefits to evaluate the future liability of the District and to determine if such amount should be recorded as a liability. **PENDING I am currently reviewing the issue and getting the necessary protocol together to ensure that all government policies are adhered to and determining how is the most efficient and cost effective way to complete this process.**

This letter is intended solely for the information and use of management, the Board of Commissioners and others within St. Tammany Fire Protection District No. 4 and is not intended to be and should not be used by anyone other than these specified parties.

July 28, 2014
Mandeville,
Louisiana

Certified Public Accountants

ANNEX D

ADD 33:2564; 2565

ST. TAMMANY PARISH, LOUISIANA
FIRE PROTECTION DISTRICT NUMBER FOUR
CODE OF ETHICS AND COMPLIANCE
AND
COMPLIANCE PLAN

Created May 9, 2014

Adopted by the Board _____, 2014

Board of Commissioners

William H. Dobson, Jr., Chairman

Arthur S. Patron, Vice Chairman

Jack Schell, Secretary/Treasurer

Ambrose G. Amedee, Jr., Commissioner

David Lindsey, Commissioner

District Administration

Merrick Tassin, Fire Chief

Kenneth Moore, Director Administration

Elizabeth Harwood, Director of Human Resources

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THE FIRE CHIEF'S STATEMENT

Dear District Colleague,

I have often said that the best part of working in the Fire District is that each day we make a difference in people's lives. The citizens and patients we serve count on us to respond to their needs in time of crisis, treat their injuries and protect their property. Their loved ones trust us to watch over those we serve as if they were members of our own family. Our commitment to caring binds us as colleagues and unites us in purpose.

While our primary goal is to provide the highest levels of fire service and patient care, many others have different expectations of us. Our business partners and affiliated contractors and physicians expect us to treat them fairly and honestly. Our communities trust us to be responsible corporate citizens. And our tax payers expect us to treat their investment in the District as if it were our own. That is why we must hold ourselves and one another to high standards of ethics, integrity and sound decision-making.

The Standards of Conduct outlined in the following pages set the basic principles we must follow in order to earn and maintain the trust of those who have an interest in our District. Without exception, these Standards apply to every District employee as well as members of our governing boards and administration.

Of course, no set of standards can adequately anticipate every situation that you might encounter at work. It is up to each of us to seek help if we find ourselves questioning whether a certain situation or issue is consistent with District Standards. Too often, it is easy to assume someone else has the same questions as we do, but it's a personal responsibility each of us has to "See it, Say it, Fix it." This means consulting with management, human resources, the ethics and compliance department or the Ethics Action Line at _____. If you are unclear about something, reach out and let us help. We will thoroughly review your concerns and take decisive steps to correct any problems. We will never approve or condone unethical or illegal behavior.

Trust is not our right; it is something we must earn and cultivate every day. Doing so takes time and commitment. By working together, we can ensure that the District remains compliant with the regulations that govern our industry and the spirit and values that define our organization.

Our employees are our greatest asset. Thank you for your professionalism, compassion and commitment to the fundamental values we embrace as an organization ... quality, integrity, service, innovation and transparency.

Sincerely,

Merrick Tassin
Fire Chief

Article I. GOALS AND NONEXCLUSIVE SUBSTANCE

Section 1.01 Policy Goals

To promote the highest degree of accountability, transparency and public confidence in District operations, the District adopts by reference and incorporates into its Policies and Procedures the Louisiana Code of Governmental Ethics (the "LCGE") (La. Rev. Stat. Ann. § 42:1101 *et seq.*) as if copied *in extensio* and are to be referred to as the Fire District Four Code of Ethics and Compliance (the "FDFCEC"). In order to promote the highest degree of awareness amongst employees of their ethical and compliance related obligations, the District summarizes and restates key provisions of the LCGE herein below ("Ethics"). Furthermore, since the highest degree of accountability and transparency is our goal, the District also summarizes and restates applicable compliance provisions as well ("Compliance").

Section 1.02 Mission Statement

The Board of commissioners determines it appropriate and furtherance of embedding a culture of ethics, compliance and professionalism within the District to endorse the Fire Chief's written statement to the District.

Section 1.03 Nonexclusive Substance

The provisions of the FDFCEC are intended to highlight and amplify key provisions of the LCGE and other rules and regulations governing operations. Neither limit applicability of the LCGE nor other laws nor imply exclusion of any provision not expressly written or referred to. Included citations are intended solely for ease of reference to the corresponding LCGE's full text. (<http://ethics.la.gov/Pub/Laws/ethsum.pdf>).

Article II. ETHICS

Section 2.01 Exceptions

Exceptions to the FDFCEC may exist within the full text of the LCGE. However, any express exception does not abrogate an obligation of District Employees to disclose potential or actual violation to the Board or Compliance Committee.

Section 2.02 Definitions

Unless the context clearly indicates otherwise, words and terms used shall have the meanings as written within the LCGE. (ref. La. Rev. Stat. Ann. § 42:1102).

Section 2.03 Payments for non-public service

No District Employee shall receive anything of economic value other than compensation and benefits from the District to which he/she is duly entitled for the performance of the duties and

responsibilities of his/her office or position. Such things include i) Finder's Fees; ii) payments for non-public service; iii) control or interests transaction; iv) payments for future services and v) payments for rendering assistance to certain persons. (ref. La. Rev. Stat. Ann. § 42:1111).

Section 2.04 Illegal Payments

No District Employee or other person shall give or offer to pay, loan, transfer, or deliver directly or indirectly, anything of economic value which such District Employee or other person would be prohibited from receiving by any provision of this Part. (ref. La. Rev. Stat. Ann. § 42:1117).

Section 2.05 Participation in Certain Transaction Involving the District

No District Employee shall participate in a transaction involving the District in which he/she has a personal substantial economic interest. (ref. La. Rev. Stat. Ann. § 42:1112).

Section 2.06 Disqualification

Every District Employee shall disqualify himself from participating in a transaction involving the District when a violation of the LCGE would result. (ref. La. Rev. Stat. Ann. § 42:1112(C) and (D)).

Section 2.07 Prohibited Contractual Arrangements.

No District Employee or member of such a District Employee's immediate family, or legal entity in which he/she or an immediate family member has a controlling interest shall bid on or enter into any contract, subcontract, or other transaction that is under the supervision or jurisdiction of the District. (ref. La. Rev. Stat. Ann. § 42:1113(A)(1)(a)).

Section 2.08 Declared Emergencies

During a declared emergency or disaster, no District Employee shall convert property or resources of the District or property or resources which have been loaned to it either for his personal use, or, offer, loan, or donate such property or resources for use by members of his/her immediate family in a manner which is preferential to members of his immediate family over members of the general public. (ref. La. Rev. Stat. Ann. § 42:1113.1).

Section 2.09 Disaster or Emergency Contracts.

No District Employee, their spouse, any corporation, partnership, or other legal entity in which he/she owns an interest of greater than five percent, except a publicly traded corporation or a legal entity in which the person owns a passive ownership interest (collectively the "Person"), shall enter into any contract with the District to which all of the following apply: i) the contract is directed to addressing needs directly emanating from a declared disaster or emergency; ii) The person knows or reasonably should know that the contract or subcontract is funded or reimbursed in whole or in part with federal funds distributed, paid, or allocated to or by the state or a state department, agency, or official (ref. La. Rev. Stat. Ann. § 42:1114.3).

Section 2.10 Financial Disclosure

Every District Employee and each member of his/her immediate family who derives anything of economic value, directly, through any transaction involving the District or derives anything of economic value from a person which i) is regulated by the District, or ii) has bid on or entered into or is in any way financially interested in any contract, subcontract, or any transaction under the supervision or jurisdiction of the District must immediately report 1) The amount of income or value of anything of economic value derived; 2) the nature of the business activity; 3) name and address, and relationship to the District Employee, if applicable; and 4) the name and business address of the legal entity, if applicable. (ref. La. Rev. Stat. Ann. § 42:1114).

Section 2.11 Gifts

No District Employee shall solicit or accept, directly or indirectly, anything of economic value as a gift or gratuity from any person or from any officer, director, agent, or employee of such person, if such District Employee knows or reasonably should know that such person i) has or is seeking to obtain contractual or other business or financial relationships with the District; ii) Is seeking, for compensation, to influence the passage or defeat an action by the Board; ii) conducts operations or activities which are regulated by the District or state; or iii) has a substantial economic interests which may be substantially affected by the performance or nonperformance of the District Employee's official duty. (ref. La. Rev. Stat. Ann. § 42:1115).

Section 2.12 Limitation of Food, Drink and Refreshment

District Employee are prohibited from receiving anything of economic value such as food, drink, or refreshment, of which the total value exceeds fifty dollars for a single event at which food, drink, or refreshment is given. The total value of the food, drink, or refreshment given to a District Employee at any single event shall not exceed fifty dollars regardless of the number of persons subject to the provisions of this paragraph giving food, drink, or refreshment to the District Employee at the single event. (ref. La. Rev. Stat. Ann. § 42:1115.1).

Section 2.13 Political Activity

No District Employee shall use the authority of his office or position, directly or indirectly, in a manner intended to compel or coerce any person or other District Employee to provide himself, any other District Employee, or other person, with anything of economic value or directly or indirectly, in a manner intended to compel or coerce any person or other District Employee to engage in political activity. (ref. La. Rev. Stat. Ann. § 42:1116).

Section 2.14 Subterfuge to Avoid Compliance

No District Employee or other person shall transfer anything of economic value or any asset, interest, or liability to any person or governmental entity for the purpose of circumventing any provision of the LCGE, state and federal rule or regulation unless such transfer is irrevocable. (ref. La. Rev. Stat. Ann. § 42:1117.1).

Section 2.15 Influencing Action by Legislature or Governing Authority

No District Employee shall solicit or receive any thing of economic value, directly or indirectly, for, or to be used by him/her or a member of his immediate family, principally to aid in i) the accomplishment of the passage or defeat of any matter affecting the District by the legislature or Board, or ii) the influencing, directly or indirectly, of the passage or defeat of any matter affecting the District by the legislature or other governing authority. (ref. La. Rev. Stat. Ann. § 42:1118).

Section 2.16 Assistance to Certain Persons after Termination of Public Service.

No former District Employee, for a period of two years following the termination of his employment, shall assist another person, for compensation, in a transaction, or in an appearance in connection with a transaction, involving the District or render any service on a contractual basis to or for the District. (Ref. La. Rev. Stat. Ann. § 42:1121).

Article III. COMPLIANCE

Section 3.01 HIPAA and Healthcare

No current or Former District Employee shall disclose Protected Health Information, except as otherwise expressly authorized by Chapter 16, Health Care Component, of the District’s Policies and Procedures and state or federal rules and regulations. (45 CFR Parts 160, 162 and 164). Furthermore, all District Employees will refrain from engaging in activities which violate state and federal healthcare rules and regulations. In addition, the Board requires that the EMS Director shall execute a compliance certifications, the same as written in Annex 1, and return to the Compliance Committee on or before January 31 of every year.

Section 3.02 Laws

All District Employees shall abide by all state and federal laws, rules and regulations relating to the performance of their duties and refrain from any activities which would constitute any violation of local, parish, state or federal civil, criminal and administrative laws or rules.

Section 3.03 Annual Disclosure Report and Compliance Certificate

Notwithstanding any provision to the contrary, every District Employee shall complete, execute and return an Annual Disclosure Report and Compliance Certificate, on the form prescribed by the Board, to the Compliance Committee on or before January 31 of every year (Annexed 2 and 3).

Section 3.04 Public Bid

In connection with the Letting of Contracts and to ensure compliance with Title 38, Chapter 10, Part II of the Louisiana Revised Statutes, all documents and contracts in anyway relating to i) public works purchases exceeding \$150,000; and ii) material and supply purchases exceeding \$30,000, shall include a written compliance certification executed by the Director of Administration and Chief Financial Officer, the same as written within Annex 4, before presentation to the Board. Additionally, the Board requires that the Director of Administration and Chief Financial Officer shall execute and return an annual compliance certification, the same as written within Annex 4, to the Compliance Committee, on or before January 31 of every year.

Section 3.05 Accounting, Auditing and Financial Reports

In connection with all accounting, auditing and financial matters and to ensure compliance with applicable provisions of Title 24, Chapter 8, Part 1; Title 33, Chapter 2, Part I, Subchapter H; Title 39, Subchapter 1, Chapter 1, Part II, Subpart A; Subchapter II, Chapter 9 and Chapter 9-A; and, Title 44, Chapter 1, Part 1, of the Louisiana Revised Statutes, the Board requires all documents relating to financial or budgetary matters shall include a compliance certification, the same as written within Annex 5, executed by the Chief Financial Officer before presentation to the Board. Additionally, the Board requires that the Chief Financial Officer and Fire Chief shall execute and return an annual compliance certification, the same as written within Annex 5, to the Compliance Committee, on or before January 31 of every year.

Section 3.06 Public Meetings

In connection with all District Board, Committee and other public meetings and to ensure compliance with applicable provisions of Title 42, Chapter 1-A, of the Louisiana Revised Statutes, the Board requires that the Board and each Committee maintain a continuous schedule of meetings and actions or recommendation originating therefrom (the "Schedule"), and that a compliance certification, the same as written within Annex 6, executed by the Fire Chief shall be included within all Notices of meetings issued. Additionally, the Board requires the Secretary to execute and return a Schedule attached to an annual compliance certificate, the same as written within Annex 6, to the Compliance Committee on or before January 31 of every year.

Section 3.07 Asset Management

In connection with Asset Management and to ensure compliance with applicable provisions of Title 24, Chapter 8, Part 1, of the Louisiana Revised Statutes, the Board requires that whenever

the District acquires fixed assets or moveable property a compliance certification, the same as written within Annex 7, must be executed by the Director of Administration and Fire Chief and attached to the related instrument. Additionally, the Board requires the Director of Administration and Fire Chief execute and return an annual compliance certificate, the same as written within Annex 7, to the Compliance Committee on or before January 31 of every year.

Section 3.08 Fiscal Agency and Cash Management

In connection with Fiscal Agency and Cash Management and to ensure compliance with applicable provisions of Title 49, Chapter 5, Part 1, of the Louisiana Revised Statutes, the Board requires that any and all financial reports, budgets and amendments thereto and all documents relating to any of these matters shall include, before being presented to the Board, a compliance certification, the same as written within Annex 8, executed by the Chief Financial Officer and Fire Chief. Additionally, the Board requires the Chief Financial Officer and Fire Chief execute and return an annual compliance certificate, the same as written within Annex 8, to the Compliance Committee on or before January 31 of every year.

Section 3.09 Debt Restriction

In connection with Debt Restriction and to ensure compliance with applicable provisions of Articles VII, Section 8 and Article VI, Section 33 of the 1974 Louisiana Constitution and Title 39, Subchapter III, Chapter 11, Part IV, of the Louisiana Revised Statutes, the Board requires before the District borrows money, incurs debt, issues bonds or other evidence of debt or adjusts the rates of levied taxes or pledges uncollected taxes or revenues for the payment thereof, all documents relating to any of these matters shall include, a compliance certification, the same as written within Annex 9, executed by the Chief Financial Officer and Director of Administration. Additionally, the Board requires the Chief Financial Officer and Director of Administration execute and return an annual compliance certification, the same as written within Annex 9, to the Compliance Committee on or before January 31 of every year.

Section 3.10 Revenue and Expenditure Restrictions

In connection with Revenue and Expenditure Restriction and to ensure compliance with applicable provisions of Article VII, Section 14 of the 1974 Louisiana Constitution and Title 44, Chapter 1, Part VII, Subpart F of the Louisiana Revised Statutes, the Board requires that any and all financial reports, budgets and amendments thereto shall include a compliance certification, the same as written within Annex 10, executed by the Chief Financial Officer and Fire Chief. Additionally, the Board requires the Chief Financial Officer and Fire Chief execute and return an annual compliance certification, the same as written within Annex 10, to the Compliance Committee on or before January 31 of every year.

Section 3.11 Civil Service

In connection with state Civil Service law and Louisiana Fire Service Bill of Rights and to ensure compliance with applicable provisions of Title 33, Chapter 5, Part III, and Title 33, Chapter 4, Part II, Subpart B-2 of the Louisiana Revised Statutes, the Board Requires that any and all documents and materials submitted to it shall include a compliance certification, the same as written within Annex 11, executed by the Director of Human Resource. Additionally, the Board requires the Director of Human Resource execute and return an annual compliance certification, the same as written within Annex 11, to the Compliance Committee on or before January 31 of every year.

Article IV. COMPLIANCE PLAN

Section 4.01 Compliance Committee

In order to assist the Board in carrying out and fulfilling its oversight responsibilities in connection with public organization regulatory compliance, the Board shall charter a Compliance Committee (Annex 12) responsible for the day to day oversight of the District's Compliance Plan and who shall report directly to the Chairman of the Board.

Section 4.02 Authority of Compliance Committee

The Compliance Committee has authority to conduct or authorize investigations into any matters within the scope of responsibility and pertaining to implementation and oversight of the District's Compliance Plan. It is empowered to: i) conduct investigations appropriate to fulfill its responsibilities, ii) have direct access to anyone in the District, as well as any third party whom may perform compliance related consulting services to the District, iii) the ability to retain, at the District's expense, legal, accounting or other experts it deems necessary in the performance of its duties, iv) to collect and review compliance certificates and annual disclosures, v) hold meeting, and vi) at its discretion, call upon third parties, including outside counsel, to meet directly with it without the presence of Administration or the Board.

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Section 4.03 Functions of Compliance Committee

The Compliance Committee shall carry out the following responsibilities:

(a) General Duties

- (i) To be generally knowledgeable about compliance issues facing public organizations;*
- (ii) Together with the Audit Committee, assist the Board with oversight of public organization with legal and regulatory requirements;*
- (iii) The Compliance Committee has the primary responsibility for oversight of the District's public organization regulatory compliance requirements. The Audit Committee assists the Board with oversight of all other legal and regulatory requirements, including those that may have a material impact on the District's financial statements;*
- (iv) Oversee the District's public organization regulatory compliance program and monitor its performance; and provide an avenue of communication among management, those persons responsible for the internal Compliance functions and the Board of Commissioners.*

(b) Specific Duties

- (i) Ensure proper communication of significant public organization regulatory compliance issues to the full Board of Commissioners;*
- (ii) Review significant public organization compliance risk areas and the steps management has taken to monitor, control and report such compliance risk exposures;*
- (iii) Monitor the effectiveness of the Compliance Program;*
- (iv) Recommend improvements to the Compliance Program to the Board of Commissioners;*
- (v) Meet regularly with the Chief Compliance Officer to discuss Compliance Program activities;*
- (vi) Review and reassess the adequacy of this Charter at least annually;*
- (vii) Assess, at least annually, the performance of the Compliance Committee with respect to the responsibilities and duties specified in this Charter; and*
- (viii) Perform other activities consistent with this Charter, the LCGE and applicable laws as the Compliance Committee or the Board deems necessary or appropriate.*

Section 4.04 Confidential Reporting.

All District Employees are encouraged to report violations of the LCGE other District Four Policies and Procedures and applicable state and federal health care rules and regulations. All persons reporting violations shall be free from retaliation.

Adopted _____

Created May 6, 2014

Revised and Amended

References:

45 CFR Parts 160, 162 and 164

Article VI, Section 33 of the 1974 Louisiana Constitution

Articles VII, Section 8 of the 1974 Louisiana Constitution

Article VII, Section 14 of the 1974 Louisiana Constitution

La. Rev. Stat. Ann. § 38:2211 *et seq.*

La. Rev. Stat. Ann. § 42:1101 *et seq.*

La. Rev. Stat. Ann. § 42:1102

La. Rev. Stat. Ann. § 42:1112

La. Rev. Stat. Ann. § 42:1113

La. Rev. Stat. Ann. § 42:1114

La. Rev. Stat. Ann. § 42:1115

La. Rev. Stat. Ann. § 42:1116

La. Rev. Stat. Ann. § 42:1117

La. Rev. Stat. Ann. § 42:1118

La. Rev. Stat. Ann. § 42:1121

Title 24, Chapter 8, Part 1

Title 33, Chapter 2, Part I, Subchapter H

Title 33, Chapter 5, Part III

Title 33, Chapter 4, Part II, Subpart B-2

Title 39, Subchapter 1, Chapter 1, Part II, Subpart A

Title 39, Subchapter II, Chapter 9

Title 39, Subchapter II, Chapter 9-A

Title 39, Subchapter III, Chapter 11, Part IV

Title 44, Chapter 1, Part 1

Title 44, Chapter 1, Part VII, Subpart F

Title 49, Chapter 5, Part 1

ANNEX 1

(By December 31 of every year)

CERTIFICATION OF COMPLIANCE WITH HIPAA AND PRIVACY LAWS

I am familiar with and aware of those provisions written within Chapter 16, Health Care Component, of the District's Policies and Procedures and state or federal rules and regulations. (45 CFR Parts 160, 162 and 164), and hereby certify that i) all workforce members have received annual training during the prior year, ii) any potential or actual breaches were addressed in accordance with applicable laws, rules and regulations, iii) the District maintains and delivers to all patients at the first contact its Privacy Notice, iv) all records and obligations of the District were handled in accordance with applicable laws, rules and regulations, v) both physical and electronic systems have been audited for appropriate levels of security in accordance with applicable laws, rules and regulations, vi) Business Associate Agreements have been executed and are effective to the extent required by law, rule and regulation, vii) with respect to these representations, the District maintains supporting documentation and viii) the District has complied in all material respects with applicable laws, rules and regulations thereto and after appropriate diligence, no violations were discovered for the reporting period.

Director of EMS

ANNEX 2

ANNUAL EMPLOYEE COMPLIANCE CERTIFICATE

Year _____

TO: _____, a District Employee of St. Tammany Parish Fire Protection District Number Four.

The District Four Code of Ethics and Compliance requires completion of the Annual Disclosure Report and Compliance Certificate. This Certificate requires you to attest to having read the FDFCEC Conflicts of Interest Policies and that you were not a party to any transactions which would violate either the LCGE or state or federal healthcare rules or regulations.

ATTESTATIONS:

I hereby certify to having read Sections 5, 6, 7 and 10 of the District's FDFCEC and have abided by these policies and procedures during the calendar year indicated.

I hereby certify that my service and actions as a District Employee are regulated by LCGE and state or federal healthcare rules or regulations and agree to abide thereby at all times now and in the future.

I hereby certify to not being a party to or involved in any undisclosed conflict of interest or other transactions involving the District which would violate the LCGE or state or federal healthcare rules or regulations during the reporting period indicated.

I hereby certify to having considered all of my stocks, bonds, financial interests, employment relationships and ownership interest in other entities as well as those of my spouse, children and other members of my immediate family when forming my decision to make these certifications.

I have not accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

I hereby agree to immediately notify the Board in writing of any transaction or circumstance which potentially may result in a violation of the LCGE.

Signature of District Employee	Printed Name	Date Executed

ANNEX 3

Fire Protection District Four Annual Disclosure Report For Period January 1 through December 31, _____	
Introduction	
This Annual Disclosure Report is required by the FDFCEC. It provides the District with information used to ensure proper governance and compliance. Please fully respond to each question. If any information later changes, you must update your responses within ten (10) days of the change. You must complete, execute and return this Annual Disclosure Report to the Compliance Committee within ten (10) days of receipt.	
1. Biographical	
Name	
Spouses Name	
Home Address	
Home Telephone	
Cell Telephone	
2. Relationships	
Are you related to a commissioner, officer or other employee of the District, if so, check "Yes" and identify each person and the relation below (e.g. Tom Jones, first cousin, Director of Administration) otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Employment	
Were you employed by another public or private entity from whom you received compensation or anything of value during the reporting period, if so, check "Yes" and identify the employer and indicated whether or not there were any direct or indirect relationships between those entities and the District (e.g. Salesperson, HiTech Computing, contracted with the District for IT services in 2013, for \$50.00 per/hour) otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>

4. Ownership Interests in Other Entities	
Did you, your spouse or immediate family member owns an interest in any entity which did business with the District, if so, check "Yes" and identify all ownership interests (e.g. My wife owns a 25% interest in HiTech Computing which contracted with the District for IT services in 2013, for \$50.00 per/hour) otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. Criminal Proceedings	
Were you named a defendant in any criminal proceedings during the past five years (other than for traffic violations or other minor offenses), if so, the check "Yes" and identify the crime and disposition of the charge (e.g. I was charged with money laundering in Federal District Court but the case is still pending) otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Healthcare Regulatory Actions	
Were you a party to any action by a state or federal regulatory authority or involved in a lawsuit involving healthcare fraud and abuse, kickbacks, referrals, HIPAA violations, antitrust, improper billing, overpayments or other regulatory matters within the past five years, if so, the check "Yes" and describe the action (e.g. While I was employed by HealthTrust, Inc., a judgment issued against the company for \$1.2 million dollars for violating anti-kickback regulations with a provider) otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>

7. Suits Against the District	
Were you or another person or entity in which you have an interest adverse to the District in any legal proceeding, if so, then check "Yes" and identify the parties and describe the dispute (e.g. I own a 15% interest in SidsCo who is suing the District for breach of contract) otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
8. Gratuities	
Did you receive any Gratuities from the District beyond the compensation and benefits you otherwise should receive (club memberships, personal travel using vehicles owned or leased by the District, personal use of other property owned or leased by the District, etc.) and which are not generally available to other District Employees of the District, if so, then check "Yes" and identify and describe each Gratuity and who it was received from (e.g. the District allowed me to use a vehicle to go on my family vacation) otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
9. Program Exclusion	
Are you currently under mandatory or permissive exclusion from a state or federal healthcare Program (e.g. Medicaid/Medicare), if so, then check "Yes" and identify the period of the exclusion and the reasons therefore (e.g. I was excluded from 2009-13 because of a felony fraud conviction) otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>

10. HIPAA	
Did you receive HIPAA training during the reporting period, if so, then check "Yes," and indicate the dates, otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
Did you make any unauthorized disclosure of Protected Health Information during the reporting period, if so, then check "Yes" and identify each instance, otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are you aware of any instance in which other employees of the District made unauthorized disclosures of Protected Health Information during the reporting period, if so, then check "Yes" and identify each instance, otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>
11. Compensation and Benefits	
Did you receive anything of economic value, other than compensation and benefits from the District to which you were not duly entitled, for the performance of the duties and responsibilities of your office or position including, but not limited to, i) Finder's Fees, ii) Payments for non-public service, iii) Control or Interests transaction where you hand an interest in excess of twenty-five percent, iv) Payments for future services and v) Payments for rendering assistance to certain persons, if so, then check "Yes" and identify each instance, otherwise indicate "No" in the space below.	
Yes <input type="checkbox"/>	No <input type="checkbox"/>

12. Transaction with Substantial Economic Interest

Did you participate in a transaction with the District in which you or an immediate family member had a personal substantial economic interest, if so, then check "Yes" and identify each instance, otherwise indicate "No" in the space below.

Yes

No

REPORTER ATTESTATION

By executing this Annual Disclosure Report, I hereby agree and attest that my responses are true and correct to the best of my knowledge information and belief and to also supplement my responses after reporting should any response change or later become inaccurate and within 20 days thereof.

Execute Above

Print Name

Date Executed

ANNEX 4

(Within documents submitted to the Board)

CERTIFICATION OF COMPLIANCE WITH PUBLIC BID LAW

I am familiar with and aware of those provisions written within the Louisiana Revised Statutes applicable to public bid law, Title 38, Chapter 10, Part II, and hereby certify that the public works and/or material and supply proposal or contract submitted complies in all respects thereto with law.

Director or Administration

Board Treasurer

(By January 31 of every year)

ANNUAL CERTIFICATION OF COMPLIANCE WITH PUBLIC BID LAW

I am familiar with and aware of those provisions written within the Louisiana Revised Statutes applicable to public bid law, Title 38, Chapter 10, Part II, and hereby certify that during the prior fiscal year, i) the District has complied with the provisions of the Public Bid Law, provided in R. S. 42:11 through 42:28, and, after adequate diligence, no violations were discovered for the reporting period and, that after adequate diligence, no violations were discovered for the reporting period..

Director or Administration

Board Treasurer

ANNEX 5

(Within documents submitted to the Board)

CERTIFICATION OF COMPLIANCE WITH ACCOUNTING, AUDITING AND FINANCIAL REPORTING LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to public finance, budget and records, Title 24, Chapter 8, Part 1; Title 33, Chapter 2, Part I, Subchapter H; Title 39, Subchapter 1, Chapter 1, Part II, Subpart A; Subchapter II, Chapter 9 and Chapter 9-A; and, Title 44, Chapter 1, Part 1, and hereby certify that the information and/or materials submitted are true and correct and the District has complied in all respects thereto with law.

Board Treasurer

Fire Chief

(By January 31 of every year)

CERTIFICATION OF COMPLIANCE WITH ACCOUNTING, AUDITING AND FINANCIAL REPORTING LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to public finance, budget and records, Title 24, Chapter 8, Part 1; Title 33, Chapter 2, Part I, Subchapter H; Title 39, Subchapter 1, Chapter 1, Part II, Subpart A; Subchapter II, Chapter 9 and Chapter 9-A; and, Title 44, Chapter 1, Part 1, and hereby certify i) the District has maintained accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with R.S. 24:513 and 515, and/or 33:463, ii) all non-exempt governmental records are available as a public record and have been retained for at least the three prior years, as required by R.S. 44:1, 44:7, 44:31, and 44:36, iii) we have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable, iv) we will have our financial statements audited in a timely manner in accordance with R.S. 24:513, and, after adequate diligence, no violations were discovered for the reporting period.

Board Treasurer

Fire Chief

ANNEX 6

(Within documents submitted to the Board)

CERTIFICATION OF COMPLIANCE WITH OPEN MEETINGS LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to open meetings, Title 42, Chapter 1-A, and hereby certify that the information supplied is both complete and true and correct to the best of my knowledge and belief and the District has complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Board Secretary

Fire Chief

(On or before January 31 of every year)

ANNUAL CERTIFICATION OF COMPLIANCE WITH OPEN MEETING LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to open meetings, Title 42, Chapter 1-A, and hereby certify that the District has complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28 and, that after adequate diligence, no violations were discovered for the reporting period.

Board Secretary

Fire Chief

ANNEX 7

(Within documents submitted to the Board)

CERTIFICATION OF COMPLIANCE WITH ASSET MANAGEMENT LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to asset management, Title 24, Chapter 8, Part 1, and hereby certify that the District maintains an accurate and complete record of all fixed assets and moveable property and, after due investigation, that those records are both complete and accurate and complies in all respects thereto with law.

Director of Administration

Fire Chief

(On or before January 31 of every year)

ANNUAL CERTIFICATION OF COMPLIANCE WITH ASSET MANAGEMENT LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to fiscal agency and cash management, Title 24, Chapter 8, Part 1, and hereby certify that that the District maintains records of its fixed assets and movable property as required by R.S. 24:515 and/or 39:321-332, as applicable and, that after adequate diligence, no violations were discovered for the reporting period.

Board Treasurer

Fire Chief

ANNEX 8

(Within documents submitted to the Board)

CERTIFICATION OF COMPLIANCE WITH FISCAL AGENCY AND CASH MANAGEMENT LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to fiscal agency and cash management, Title 49, Chapter 5, Part 1, and hereby certify that the information and/or materials submitted are true and correct and the District has complied in all respects thereto with law.

Board Treasurer

Fire Chief

(On or before January 31 of every year)

ANNUAL CERTIFICATION OF COMPLIANCE WITH FISCAL AGENCY AND CASH MANAGEMENT LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to fiscal agency and cash management, Title 49, Chapter 5, Part 1, and hereby certify that that the District has complied with the fiscal agency and cash management requirements of R.S. 39:1211-45 and 49:301-327, as applicable and, that after adequate diligence, no violations were discovered for the reporting period.

Board Treasurer

Fire Chief

ANNEX 9

(Within documents submitted to the Board)

CERTIFICATION OF COMPLIANCE WITH DEBT RESTRICTION LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to Debt Restriction, Articles VII, Section 8 and Article VI, Section 33 of the 1974 Louisiana Constitution and Title 39, Subchapter III, Chapter 11, Part IV, and hereby certify that the information and/or materials submitted are true and correct and the District has complied in all respects thereto with law.

Board Treasurer

Fire Chief

(On or before January 31 every year)

CERTIFICATION OF COMPLIANCE WITH DEBT RESTRICTION LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to Revenue and Restrictions, Article VII, Section 14 of the 1974 Louisiana Constitution and Title 44, Chapter 1, Part VII, Subpart F, and hereby certify i) the District has not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65, ii) has complied with the debt limitation requirements of state law (R.S. 39:562), and iii) has complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62) and, that after adequate diligence, no violations were discovered for the reporting period..

Board Treasurer

Fire Chief

ANNEX 10

(Within documents submitted to the Board)

CERTIFICATION OF COMPLIANCE WITH REVENUE AND RESTRICTION LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to Revenue and Restrictions, Article VII, Section 14 of the 1974 Louisiana Constitution and Title 44, Chapter 1, Part VII, Subpart F, and hereby certify that the information and/or materials submitted are true and correct and the District has complied in all respects thereto with law.

Board Treasurer

Fire Chief

(On or before January 31 every year)

ANNUAL CERTIFICATION OF COMPLIANCE WITH REVENUE AND RESTRICTION LAW

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to Revenue and Restrictions, Article VII, Section 14 of the 1974 Louisiana Constitution and Title 44, Chapter 1, Part VII, Subpart F, and hereby certify that that the District i) has not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729, nor ii) has property or things of value been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 and iii) have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances and, that after adequate diligence, no violations were discovered for the reporting period.

Board Treasurer

Fire Chief

ANNEX 11

(Within documents submitted to the Board)

CERTIFICATION OF COMPLIANCE WITH CIVIL SERVICE

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to Civil Service, Title 33, Chapter 5, Part III, and Title 33, Chapter 4, Part II, Subpart B-2, and hereby certify that the information and/or materials submitted are true and correct and the District has complied in all respects thereto with law.

Director of Human Resources

(On or before January 31 of every year)

ANNUAL CERTIFICATION OF COMPLIANCE WITH CIVIL SERVICE

I am familiar with and aware of those provisions written within Louisiana Revised Statutes applicable to Civil Service, Title 33, Chapter 5, Part III, and Title 33, Chapter 4, Part II, Subpart B-2, and hereby certify that i) the personnel files of District are complete, accurate and current and I have personally verified the information contained therein, ii) that every employee has personally reviewed the basis for his/her pay, incentive and longevity calculations, iii) the District does not employ any person in violation of the LCGE Nepotism provision and its subparts, iv) that, to the best of my information and belief, all investigations and disciplinary action taken by the District comported with Title 33, Chapter 5, Part III, and Title 33, Chapter 4, Part II, Subpart B-2 of the Louisiana Revised Statutes and, that after adequate diligence, no violations were discovered for the reporting period..

Director of Human Resources

ANNEX 12

COMPLIANCE COMMITTEE CHARTER ST. TAMMANY PARISH FIRE PROTECTION DISTRICT NUMBER FOUR

Purpose: To assist the Board of Commissioners in fulfilling its oversight responsibilities in connection with operating a public organization and healthcare compliance.

Duration: The Compliance Committee shall be needed on a continuing basis.

Authority: The Compliance committee has authority to conduct or authorize investigations into any matters within its scope of responsibility. It is empowered to:

1. Conduct any investigation appropriate to fulfill its responsibilities;
2. It has direct access to anyone in the District, as well as any third party who may perform compliance related consulting services to the District;
3. The ability to retain, at the District's expense, legal, accounting or other experts it deems necessary in the performance of its duties; and
4. At its discretion, call upon third parties, including outside counsel, to meet directly with it without the presence of management.

Composition: The compliance committee shall consist of at least two and no more than four members. The Compliance Committee shall, at a minimum, have one member from the Board of Commissioners and one employee of the District. The Board will appoint committee members and the committee chair.

Each committee member aspires to be both independent and knowledgeable in public organization and/or healthcare regulatory matters. The Compliance Committee shall have at least one non-management member. The District's Chief Compliance Officer will participate as a working non-voting member of the committee and the industry expert (with ability to outsource as needed).

Meetings: The committee will meet at least four times a year, with authority to convene additional meetings, as circumstances require. All committee members are expected to attend each meeting, in person. The committee will invite members of administration, auditors or others to attend meetings and provide pertinent information, as necessary. It may hold private meetings in executive sessions if authorized by law. Meeting agendas will be prepared and provided in advance to members, along with appropriate briefing materials and properly published in accordance with public meeting law. Minutes will be prepared and approved by the committee at the beginning of each subsequent meeting. Meetings will conform to parliamentary procedure and actions pursuant to the Committee's authority require a unanimous vote.

Responsibilities: The committee will carry out the following responsibilities:

General Duties

- (i) To be generally knowledgeable about compliance issues facing public organizations;*
- (ii) Together with the Audit Committee, assist the Board with oversight of public organization with legal and regulatory requirements;*
- (iii) The Compliance Committee has the primary responsibility for oversight of the District's public organization regulatory compliance requirements. The Audit Committee assists the Board with oversight of all other legal and regulatory requirements, including those that may have a material impact on the District's financial statements;*
- (iv) Oversee the District's public organization regulatory compliance program and monitor its performance; and provide an avenue of communication among management, those persons responsible for the internal Compliance functions and the Board of Commissioners.*

Specific Duties

- (i) Ensure proper communication of significant public organization regulatory compliance issues to the full Board of Commissioners;*
- (ii) Review significant public organization compliance risk areas and the steps management has taken to monitor, control and report such compliance risk exposures;*
- (iii) Monitor the effectiveness of the Compliance Program;*
- (iv) Recommend improvements to the Compliance Program to the Board of Commissioners;*
- (v) Meet regularly with the Chief Compliance Officer to discuss Compliance Program activities;*
- (vi) Review and reassess the adequacy of this Charter at least annually;*
- (vii) Assess, at least annually, the performance of the Compliance Committee with respect to the responsibilities and duties specified in this Charter; and*
- (viii) Perform other activities consistent with this Charter, the LCGE and applicable laws as the Compliance Committee or the Board deems necessary or appropriate.*

I, Chairman of the Board of Commissioners, HEREBY CERTIFY that the above and forgoing Charter was approved by the Board on _____.

Chairman of the Board

Originally Adopted _____

MATRIX OF COMPLIANCE REPORTING

Compliance Item	Before Submission to Board or within Notice	Annually by Jan. 31
HIPAA and Healthcare (Sec. 3.01)		Director of EMS
Employee Annual Disclosure Report (Sec. 3.03)		Employees
Employee Compliance Certificate (Sec. 3.03)		Employees
Public Bid (Sec. 3.04)	Director of Administration Chief Financial Officer	Director of Administration Chief Financial Officer
Accounting, Auditing and Financial Reports (Sec. 3.05)	Chief Financial Officer Fire Chief	Chief Financial Officer Fire Chief
Public Meetings (Sec. 3.06)	Fire Chief	Board Secretary Fire Chief
Asset Management (Sec. 3.07)	Director of Administration Fire Chief	Director of Administration Fire Chief
Fiscal Agency and Cash Management (Sec. 3.08)	Chief Financial Officer Fire Chief	Chief Financial Officer Fire Chief
Debt Restriction (Sec. 3.09)	Director of Administration Chief Financial Officer	Director of Administration Chief Financial Officer
Revenue and Expenditure Restriction (Sec. 3.10)	Chief Financial Officer Fire Chief	Chief Financial Officer Fire Chief
Civil Service (Sec. 3.11)	Director of Human Resource	Director of Human Resource

ANNEX E



Executive Report – Compensation, Organization and Process St Tammany FD 4

Report and recommendations for organization and
compensation efficiencies and improved effectiveness

Respectfully submitted by
Vickie Pettee, Human Resources Consultant
8/25/2014

INTRODUCTION

I was asked by Bill Dobson, Chairman of the Board of Commissioners, to review the pay practices of St. Tammany Fire District 4 to determine if the current pay scales could be simplified, while keeping employees whole at implementation. I also reviewed job requirements of suppression positions for alignment with the pay grid.

I took into consideration civil service rules, state regulations and comparative pay practices of other Louisiana fire districts with paid suppression personnel. My knowledge of common compensation and organization practices at for-profit organizations was also used as a reference point. I believe the recommendations contained in this report are in compliance with civil service and state requirements and do not conflict with the intent of the 2005 settlement in response to a pay related law suit. However, it would be prudent to obtain confirmation of my belief by legal counsel.

I investigated the organizational rationale for incentives, considering whether the current incentives significantly support or improve Fire District 4's core services. During my investigation, further questions arose about organization structure and process effectiveness, which are also commented on in this report.

After several meetings and discussions with the HR Officer, Director of Administration and the Chief, this report summarizes observations and recommendations for action and implementation, some of which originated with the Fire District leadership.

EXECUTIVE SUMMARY

The Fire District 4 compensation structure is more complex than comparator districts which responded to a survey. This has contributed to administrative error and high maintenance of pay records. The incentives are not necessarily aligned with the organizational requirements to service St. Tammany residents. The pay scale grids for suppression personnel can be simplified into one grid and implemented with a three year transition schedule so that a current employee's total hourly pay rate remains the same at implementation. The financial impact of a pay scale change is a slower progression of compensation expense (employee total pay) and the top of the pay grid is 16% - 28% less than current total pay with incentives.

Pay practices for holiday and overtime are outside of norms and are significantly richer than legal statutes or civil service rules require. The change recommendations are estimated to reduce current annual labor expense; however, because of the incremental costs of these pay elements causing overtime, it is very difficult to project the real savings. For example, if holiday time bank is eliminated, there is a savings in backfilling positions and the overtime associated with the current overtime pay practice.

Estimated Annual Financial Savings	
Pay Chart & Incentives Simplification	.5% - 1% slower pay progression year on year
Overtime change	\$122,600
Holiday change	\$211,380 120 hours x avg hourly rate 18.16 x 97 personnel
EMS	\$ 22,700
Position upgrade	\$ tbd – difficult to calculate

A position grid was developed to

1. align position requirements to the new pay scale
2. ensure proper progression of position requirements
3. be used as a template to update current position descriptions

It would be necessary to grant some employees a grace period to fully meet the requirements of their revised position requirements.

It is recommended that administration personnel be converted to hourly and salaried pay without incentives.

Process efficiencies can be gained by eliminating duplicative timekeeping on paper forms, reducing the number of pay codes, converting to a higher functionality payroll system, then building a file interfaces between payroll and accounting systems.

Organizational effectiveness may be improved by splitting employee reporting between the Chief and Director of Administration. Recommendations for advisory team make-up and leadership are included.

COMPENSATION & PAY PRACTICES

Current Practice

The current pay plan includes eight (8) incentives, which are increased based on certification date and tenure of certification. Overtime is paid on all hours (work and non-work). A holiday pay premium is paid in addition to granting 10 days for holiday time off. Upgrade pay and overtime is paid for short, hourly reassignments. EMS details are assigned outside of shifts and paid at time-and-a-half. These pay practices act as a multiplier, creating incremental expense factors out of the norm.

Incentives are added to base pay to determine total pay for administrative personnel.

Comparisons

A survey was sent to all fire districts in Louisiana with paid suppression personnel. Six districts responded (Baton Rouge, St George Baton Rouge, St Bernard, Houma, Pineville, Abbeville).

Monroe pay practices were found via internet search. My findings are:

- Base pay at St. Tammany Fire District 4 is less than St. George and more than the other responding districts.
- Overtime is paid on work hours only at all districts, except St. George – which includes vacation in its calculation.
- Common practice is to pay a holiday premium or time off – not both like STFD4
- Education and/or Paramedic are incentives paid by a couple of districts. When Education incentive is offered, it is either Associate or Bachelor – not additive like STFD4
- Incentives are paid as a flat monthly rate and are not increased with tenure as STFD4 does

Recommendations for Suppression pay grids:

1. Eliminate all incentives except Paramedic
 - Move HazMat to job requirements and incorporate into base pay
 - Change paramedic incentive to flat rate
 - Pay an EMS premium when training is scheduled by FD4 and the employee actually instructs
2. Create one pay chart (Exhibit A)
 - Total pay rate = Base + Supplemental + Paramedic
3. Pay overtime according to FLSA standard (on work/training time only)
4. Pay 1.5 times base rate premium for worked holiday. Eliminate time off days in bank for holidays.
5. Calculate annual pay increase on base rate + supplemental only
6. Eliminate or significantly constrain the current upgrade practice

Recommendations for Administration

1. Eliminate all incentives
2. Create market driven pay ranges for positions
3. HR position should be exempt/salaried
4. Salaried positions should not receive overtime, additional incentives or supplemental pay rates for other work within the district

For implementation, grandfather existing total pay rates. Increase each year at same pay increase rate used for suppression until 21 years of service.

For new hires, increase each year, but cap pay at the maximum of the position range.

Implementation Strategies

Pay Scale-Suppression

A four (4) year transition plan would be required to achieve the Board's objective of keeping suppression personnel 'whole' to their current pay rate at implementation while transitioning to a reduced pay structure. The variance between new and old pay rates would be paid as a differential which would then be phased out according to the following schedule, while increasing the employee's new pay rate by 2% each year:

Year 1 = 100% of differential

Year 2 = 90% of differential

Year 3 = 80% of differential

Year 4 = 50% differential

See Exhibit C for an example demonstration.

Overtime

Recommendation: Calculate and pay overtime according to the Federal Labor Standards Act (FLSA) statutory requirements.

Fire Protection: after 106 hours in a 14 day work period

Administration: after 40 hours in a week

Excerpt from Department of Labor, section 7(k) 29 C.F.R. 552.230: *When determining compensatory time for either law enforcement personnel or firefighters who miss a shift due to illness, vacation, personal leave or any other reason, hours missed will not count as hours worked and are not compensable for overtime purposes.*

Time counted towards overtime should include hours worked and hours spent in training that is required by STFD4. Voluntary training initiated by the employee and not required by Fire District is not eligible for overtime.

This recommendation has the greatest negative impact to individual's take home pay because they will no longer be paid a premium for nonproductive time.

Holiday

Recommendation: Pay 1.5 times pay rate for a worked holiday. Eliminate holiday time off grants, but allow employees to use what is currently in their bank.

Position Upgrades

Current practice of STFD4 is to upgrade multiple individuals' pay when assigning someone to cover a position due to the absence of one person for just a couple of hours. Example: If a District Fire Chief leaves his post for 1 or 2 hours, he upgrades someone to his position, then another person is upgraded to Captain and still another person may be upgraded to Fire Equipment Operator.

Recommendation: Eliminate or tightly constrain the practice of hourly upgrade pay associated with individuals being assigned to cover hour/day absences. Only assign individuals to cover a higher level position if they are qualified to act in that position. Policy change options:

- A. Upgrade pay will only be paid for reassignments longer than fourteen (14) days.
- B. Upgrade pay will only be paid when a person is required to cover the upgraded position for a full 12 hour shift.

This recommendation should be reviewed with the Attorney General for an official opinion.

EMS Detail

Opportunity: Use fire personnel who are on work shift rather than scheduling additional personnel outside of shift and paying 1.5 times.

ORGANIZATION

Position Progression

A position grid – which summarizes core duties and progressive position requirements – was created to coordinate requirements with the recommended pay chart. The education incentive is eliminated as it is a requirement built into the position progression. This grid (Exhibit B) can be utilized to refresh and tighten up position descriptions. I believe this progressive position grid can easily be aligned with the Fire and Emergency Services (FESHE) professional development models.

Since STFD4 is a primary responder for half of St. Tammany Parish, HazMat certification levels were added as a job requirement and this assumption is incorporated into the new pay charts. Therefore, personnel who do not currently meet the revised job requirements at implementation should be given a period of time (6-12 months) to meet their position requirements.

Observation: STFD4 HazMat training levels and curriculum appear to be different from the nationally recognized three levels – awareness, operations and technician. STFD4 should consider defining its training in line with industry standards.

Organization Effectiveness

Some of the recommendations included in my March 2013 report to the Board have been executed, others not. Specifically, I suggest the STFD4 organization can benefit from the following:

1. Divide span of control between the Chief and Director of Administration.
 - Chief supervise suppression line
 - Director of Administration supervise administration personnel
2. Clarify and assign authorities to Director of Administration. Suppression personnel should have dotted line reporting to DOA for areas under his supervision such as budget, asset management, training etc.
3. Define and implement governing mechanisms and control. Some ideas for improved effectiveness follow:
 - A Leadership Team with regular agenda and meetings to include the Chief, Director of Administration, HR and heads of departments. Topics should include strategies, budget, policy finalization and implementation. This team sets policies.
 - Advisory teams should be reduced in number and membership size, not contain the same personnel on all teams and be led by the relevant position (i.e. HR to lead Hiring Team). Advisory team functions should be idea testing/input and implementation process input – not policy making.
4. Tighten approval process for expenditures (such as outside education/training and upgrade pay)
5. Conduct a cost/benefit analysis of STFD4 staffing its own in-house training department and center versus purchasing external training.
6. Include standing topics in the Board agenda relevant to each area of responsibility (Suppression, Administration, Human Resources). Require the Chief, Director of Administration and HR to report on their area of responsibility, rather than all reporting and presentations being from the Chief.

PROCESS

Currently, supervisors are duplicating timekeeping, using TeleStaff primarily for scheduling and replicating time for payroll in separate spreadsheets/forms which are then used for entry to payroll. The majority of pay periods require retro pay corrections. I also learned, during my March 2013 review, that the report from payroll to the accounting software is inaccurate, therefore manual translation and entry is necessary for general ledger entries.

Efficiency and accuracy can be improved by fully utilizing systems and reporting, but require implementation in sequence to avoid unwarranted costs.

1. Finalize pay plan and practices
2. Select a payroll system with an integrated timekeeping system
3. Implement new pay practices and payroll
4. Define G/L import needed for accounting software
5. Define report extract needed from Payroll
6. Implement G/L file transfer process

CONCLUSION

There are numerous opportunities for gaining efficiencies and cost reductions. Hopefully, my observations and recommendations will generate productive discussions and other idea generations.

Four critical elements to the successful implementation of such significant changes:

1. **Legal Confirmation/Interpretation:** Confirmation of my interpretation of intent of legal/state statutes related to pay requirements.
2. **Communication:** A short, succinct 'story' should be scripted and leadership should be consistent in the messaging. State the situation truthfully. List the strategic objectives and the realities of change necessary to achieve the objectives
2. **Policy & Practice:** Immediately update any relevant policy to reflect changes and give clear instruction/expectation of behaviors and personnel practices
3. **Payroll Implementation:** Contract the necessary knowledge for defining the payroll data elements and integrated timekeeping process to maximize functionality.

Respectfully submitted,

Vickie Pettee
HR Consultant

EXHIBIT C – Example Pay Comparisons between current system and proposed

FF - 6 years		
	current	new
Base	11.55	11.54
Longevity	0.234	0.234
HazMat1	0.308	
HazMat2	0	
Paramedic	2.435	2.5
Assoc	0.749	
Bach	0.766	
Total Rate	16.04	14.27
Variance		-1.77

Transition - FF 6 years					
	Base	Longevity	Paramedic	Transition Differential	Total
Current					16.04
@implementation	11.54	0.234	2.50	1.77	16.04
@EE next anniversary date	11.77	0.284	2.50	1.59	16.15
@EE anniversary 2	12.01	0.335	2.50	1.42	16.26
@EE anniversary 3	12.25	0.386	2.50	1.06	16.20

FEO - 12 years		
	current	new
Base	14.29	14.5
Longevity	0.604	0.604
HazMat1	0.327	
HazMat2	0.32	
Paramedic	2.435	2.5
Assoc	0.734	
Bach	0	
Total Rate	18.71	17.60
Variance		-1.11

Transition - FEO 12 years					
	Base	Longevity	Paramedic	Transition Differential	Total
Current					18.72
@implementation	14.5	0.604	2.50	1.11	18.71
@EE next anniversary date	14.79	0.661	2.50	1.00	18.95
@EE anniversary 2	15.08	0.719	2.50	0.89	19.19
@EE anniversary 3	15.38	0.778	2.50	0.67	19.32

Position	Firefighter	Fire Equip Op	Captain	District Fire Captain	Assistant Fire Chief	Fire Chief
Core duties	Entry Level Fire Suppression Control/Extinguish Fires Emergency Medical Care Fire Dept Maintenance	Responsible/Skilled Fire Line Driving apparatus Operation of pumps/equipment General Care & maintenance Pre-fire planning/inspections Assist Fire suppression Assist Emergency Medical	Supervisory Mgmt of Operations, Personnel, Equip Emergency Call Response Command of Scene in absence of superior	Manage Fire Suppression Ops Supervise subordinates Direct Operations at Scene Fire Suppression Records/Reports/Time Provide for Maintenance/Repair Assist in Planning and Research	Asst in Planning, Organizing & Oversight Performs Fire Chief duties in absence Supervisory Oversees production & maintenance of Fire Suppression Records Asst with Department Budget Public Relations	Officer in Charge of all FD Operations Organization & Admin of FD Directs FD Suppression & Prevention Investigates cause, origin & circumstances Maintains Public Relations Program Sets Budget
Requirements	18 years age Civil Service Reqs Physical Exam Driver's License EMT certification HazMat Awareness & Ops Certification (w/in 3 mos)	18 years age Civil Service Reqs Physical Exam Driver's License EMT certification HazMat Awareness & Ops Certification Firefighter II certification Fire Apparatus Driver/Operation certification Haz Mat I certification	21 years of age Civil Service Reqs Physical Exam Driver's License EMT certification HazMat Awareness & Ops Certification Firefighter II certification Fire Apparatus Driver/Operation cert Haz Mat I certification Fire Service Instructor I cert Fire Officer I certification Fire Investigator I certification Haz Mat II certification	21 years of age Civil Service Reqs Physical Exam Driver's License EMT certification HazMat Awareness & Ops Certification Firefighter II certification Fire Apparatus Driver/Operation cert Haz Mat I certification Fire Service Instructor I cert Fire Officer I certification Fire Investigator I certification HazMat II certification Fire Officer II certification	21 years of age Civil Service Reqs Physical Exam Driver's License EMT certification HazMat Awareness & Ops Certification Firefighter II certification Fire Apparatus Driver/Operation cert Haz Mat I certification Fire Service Instructor I cert Fire Officer I certification Fire Investigator I certification HazMat II certification Fire Officer II certification	21 years of age Civil Service Reqs Physical Exam Driver's License EMT certification HazMat Awareness & Ops Certification Firefighter II certification Fire Apparatus Driver/Operation certn Haz Mat I certification Fire Service Instructor I cert Fire Officer I certification Fire Investigator I certification HazMat II certification Fire Officer II certification
Degree	High School Diploma or Equivalency	High School Diploma or Equivalency	High School Diploma or Equivalency	Assoc Fire/EMS OR Bachelor or RN	Assoc Fire/EMS OR Bachelor or RN	Assoc Fire/EMS + 8 years exp OR Bachelor/RN + 6 years exp
Experience	None	FF - 1 yr immediate prev experience	FEO - 2 yr immediate prev experience	Fire Captain - 5 yr immediate prev experience	DFC - 2 yr immediate prev experience	DFC - 2 yr immediate prev experience and minimum 2 yr supervisory

EXHIBIT A

		Base Pay				Supplemental		Incentive
Years	FF	FEO	CAPTAIN	DFC	AFC	Annual	Hourly	Paramedic
Min Educ	hs	hs	hs	assoc	assoc			<i>add to base pay at time of cert</i>
Probation	10.25	11.43						
Anniversary 1	10.46	11.66	13.28	15.53	16.62			
Anniversary 2	10.66	11.89	13.55	15.84	16.95	120.0	0.045	
Anniversary 3	10.88	12.13	13.82	16.15	17.29	242.4	0.091	
Anniversary 4	11.09	12.37	14.09	16.48	17.64	367.2	0.138	
Anniversary 5	11.32	12.62	14.37	16.81	17.99	494.4	0.185	
Anniversary 6	11.54	12.87	14.66	17.14	18.35	624.6	0.234	
Anniversary 7	11.77	13.13	14.96	17.49	18.72	757.2	0.284	
Anniversary 8	12.01	13.39	15.25	17.84	19.09	892.2	0.335	
Anniversary 9	12.25	13.66	15.56	18.19	19.47	1030.2	0.386	
Anniversary 10	12.49	13.93	15.87	18.56	19.86	1170.6	0.439	
Anniversary 11	12.74	14.21	16.19	18.93	20.26	1314.0	0.493	2.50
Anniversary 12	13.00	14.50	16.51	19.31	20.66	1460.4	0.548	
Anniversary 13	13.26	14.79	16.84	19.69	21.08	1609.2	0.604	
Anniversary 14	13.52	15.08	17.18	20.09	21.50	1761.6	0.661	
Anniversary 15	13.80	15.38	17.52	20.49	21.93	1917.0	0.719	
Anniversary 16	14.07	15.69	17.87	20.90	22.37	2075.4	0.778	
Anniversary 17	14.35	16.00	18.23	21.32	22.81	2236.8	0.839	
Anniversary 18	14.64	16.32	18.60	21.74	23.27	2401.2	0.901	
Anniversary 19	14.93	16.65	18.97	22.18	23.74	2569.2	0.964	
Anniversary 20	15.23	16.98	19.35	22.62	24.21	2740.8	1.028	
Anniversary 21	15.54	17.32	19.73	23.07	24.70	2915.4	1.094	

ANNEX F

change

is

difficult.

not

changing

is

fatal.



PIAL Rating

Property Insurance Association of Louisiana

- PIAL assesses ability to minimize damage to property and scores 3 areas:
 - 10% - Emergency Communications
 - 50% - Fire Department Operations, Staffing, Station Distribution, and Equipment
 - 40% - Water Supplies
- Rating scale: 1 is very best and 10 is worst
- STFD4 current 2 rating is in jeopardy based on most recent PIAL assessment
- STFD4 must add fire stations and staff to maintain a 2 rating

Why do we care about maintaining a 2 rating?

- 1 point difference equates to approximately \$350 to \$450 per year of higher homeowner's insurance premiums
- We are a community service provider & need to be effective stewards of public resources/funding



The Bottom Line

- STFD4 must add fire houses and staff to retain current service levels for our district. This may require asking for additional millage and/or impact funds from Parish Government as well as shifting the district budget from expense to investment
- To accomplish budget shift we need to:
 - Realign pay practices with competitive norms and legal statutes
 - Reassess employee cost sharing for benefits
 - Review and revise staff assignment practices
- We are studying recommendations and obtaining Attorney General opinion and interpretation of legal statutes, but the bottom line is that changes will affect staff pay





Target Dates

xxx	Attorney General review
xxx	Present a draft summary of potential changes (public forum)
xxx	Employee Discussion Forum
xxx	Decision by Board of Commissioners
Mid Oct 2014	Notification to employees of final changes
First payroll Jan 2014	Pay practice changes implemented New payroll system

