



Southwest Louisiana Regional Planning Commission
(SWLA-RPC)
Louisiana Planning District 5

BOARD OF DIRECTORS
MEETING MINUTES
Tuesday, December 10, 2024

I. Call to Order

Mayor Marcus Renfrow called the meeting to order

Mayor Marcus Renfrow
Chair

II. Roll Call

Mr. Mike Hollier
Director

Mayor Marcus Renfrow - Responded present
Mr. Jacob Delahay - Responded present
Mayor Hal McMillin - Responded present
Mayor Nic Hunter - No response-arrived at 12:07pm
Ms. Lisa Adams - No response
Ms. Katie Armentor - Responded present
Mr. Ben Boudreaux - Responded present
Mayor Mike Danahay - No response
Ms. Mary Kay Eason - No response
Mayor Henry Guinn - Responded present
Ms. Kim Monte - Responded present

Mr. Mike Hollier reported that a QUORUM had been reached.

III. Reading and Adoption of Minutes

Action requested.

Mayor Marcus Renfrow
Chair

A MOTION to adopt the minutes of the meeting held November 20, 2024, was made by Mayor Hal McMillin and seconded by Mr. Ben Boudreaux. Hearing no objection, the MOTION carried.

IV. Financial Reports

Action requested.

Mayor Hal McMillin
Treasurer

A. November 2024 Financial Report

Action requested.

A MOTION to approved the November 2024 Financial Report was made by Mayor Hal McMillin and seconded by Mr. Jacob Dillehay.

B. Presentation of the SWLA-RPC 2023-2024 Draft Single Audit Report by McElroy, Quirk, & Burch.

Receipt Acknowledgement. Action requested.

Mr. Jason Guillory

Mr. Jason Guillory introduced himself as a partner with McElroy, Quick, and Burch (MQB) and the audit partner for the SWLA Planning Commission. He reported that the audit was completed for the fiscal year ending June 30, 2024, and that there was not anything outstanding, in terms of new issues between last year and this year, or in terms of the audit. He directed the board to the Independent Auditor's Report on page 3 and the General Fund balance sheet on page 9. He stated that the Regional Planning Commission had just under \$710,000 in assets with a total fund balance of very close to that same amount. He explained that there was an increase of approximately \$150,000 in cash and grants received, which is primarily related to the 2050 Metropolitan Transportation Plan (MTP) grant and the overall net income for the year. He also reported on the Statement of Revenues and Expenditures, on page 11, which details the total revenues of just under \$1.87 million, a \$370,000 increase compared to last year almost exclusively related to \$400,000 of the MTP grant. The RPC expenditures increased by \$261,000 almost entirely in salaries and benefits. He continued by saying that an excess of revenues over expenditure of \$166,848 compared favorably to last year's excess of \$58,344, leaving a \$108,000 improvement in excess revenues.

Mr. Guillory explained that the Final Budget Amendment on the Budgetary Comparison, page 30, shows that the variance between the final amended budget versus the actual results reflects a slight positive variance. He pointed out the most important component is that the RPC is in compliance with the Louisiana Budget Act regarding the final amendment.

Mr. Guillory continued his audit report by directing the board to page 43, a summary of additional tests on Internal Control and Compliance. We do note two material weaknesses, which are the same two weaknesses found last year: lack of segregated duties and controls over financial reporting.

He also noted that there were no findings against the federal awards, known as the single audit, and issued an unmodified opinion over compliance for the single audit. One program, the Highway Planning and Construction Grant, which is related to three different grants that the commission receives (Federal Highway Administration planning grant, Bike Pedestrian Master Plan, and the 2050 MTP), was tested for the single audit. The actual amounts of the grants received and expended, known as the Schedule of Expenditures of Federal Awards, shows the total federal expenditures are \$1,327,178, of which \$776,000 were part of the Highway Planning and Construction Grant.

As a final note, Mr. Guillory explained that MQB performed the Agreed Upon Procedures required by the state and noted only 2 of 14 areas of compliance

with exceptions. He reiterated that exceptions are much less serious than findings. The first area was researching aging receivables, which is very common in most audits. In this case, there were three instances not researched. The second area was non-payroll or cash disbursements. He noted that they a good system of approvals, and that there are segregation of duties. This exception is specific to how we are explicitly signifying those roles within the paperwork. Looking at the paperwork, there weren't dates or initials signifying that approvals took place, but there was nothing that created any level of concern. Otherwise, the audit was positive and went very smoothly.

Mayor Henry Guinn asked about the aging receivables to which Mr. Guillory responded that it was a check that did not clear the bank. He asked the commission to contact the recipient and investigate why it is outstanding.

Ms. Katie Armentor asked at what point should the RPC have remitted the funds to unclaimed property, to which Mr. Guillory explained that it is a 2-year period, however, MQB researches anything that is over 6 months. Ms. Gaines explained that two of the incidents were interest gained from the bank that was misclassified. This occurred prior to Ms. Brittany Shirley joining the commission. Once discovered, she worked with MQB to do a balance adjustment for that interest.

Ms. Katie Armentor asked how many employees SWLA-RPC had, which Ms. Jamie Gaines answered (20) twenty. Ms. Armentor then asked why duties could not be segregated with 20 employees. Ms. Gaines explained that duties are segregated apart from finance and administrative areas due to employees working in transportation, watershed, etc., therefore, they cannot be classified administrative due to tasks performed not falling under that umbrella. Finance duties currently fall to Mike Hollier, Jamie Gaines and Brittany Shirley.

Ms. Armentor then asked what specifically was researched that showed a lack of segregation to which Mr. Guillory stated he would have to review the documents before he could give her an answer.

Ms. Gaines explained some of the Agreed Upon Procedures include that all checks have two signatures; incoming mail is stamped and signed as received; Ms. Shirley receives the checks only, and cannot make deposits, which is an example of segregation of duty.

Ms. Armentor requested a list of the instances in which there were no initials in the documents and asked that the list be emailed to all board members. Mr. Guillory explained that the 5 items being discussed were part of the exception and were invoices with no initials.

Mayor Nic Hunter asked what the actual personnel cost for fiscal year 2023 versus 2024. Mr. Guillory approximated the cost around \$100,000; between

\$1.8 and \$1.5. Mayor Hunter expressed his concerns about the amount of personnel and felt more employees were not needed. He expressed concern also regarding the amount of personnel and the number of increases in salaries and requested the percentage of salaries that are paid by grants versus local board member dues.

A MOTION to receive the audit report was made by Mayor Nic Hunter and seconded by Mr. Jacob Delahay.

V. Resolution No. 2288 Approving, Adopting, and Authorizing Establishment of the Southwest Louisiana Regional Mobility Authority, Funding Options. Mike Hollier
Action requested.

Mr. Mike Hollier stated that letters to the Legislative delegation have been sent, and he received a call on the establishment of the Regional Mobility Authority (RMA). The legislator asked about the timeline to get it established, but that is indeterminate at this time. He also asked what the pleasure of the board is, how do we identify which ports to include, and asked the board to provide ideas as to where the funding would originate.

In the packets provided at the December 10th meeting, there were examples listed of places from around the country as to how others are creating and funding a Regional Mobility Authority (RMA) as a governmental entity. The most recent suggestion is user fees, an example of which is the toll on the I-10 bridge. In the future, Mr. Hollier sees user fees as a way to fund this project. In the 2050 Metropolitan Transportation Plan (MTP), there will be some major transportation projects to fund. The SWLA-RPC has identified, in the 2050 Metropolitan Plan (MTP), eleven options for stakeholders to comment on. As we continue evaluating those projects, we are asking for stakeholders to identify three funding sources.

Mr. Ben Boudreaux stated he struggled to see how a Regional Mobility Authority will benefit by taking money and giving it to entities that already have funding in place. He asked if the new entity could get funding that the DOTD could not get, to which Mr. Hollier responded that local resources could be utilized.

Mayor Nic Hunter stated he liked the idea of the Regional Mobility Authority but added funding did not need to be discussed at this time. He stated he would be okay with approving the entity today but with no funding attached and would revisit the topic it when there is a project attached. Mayor Hunter asked what the RMA would need to do at this moment than just exist. He inquired about what funding would go towards without any projects on the table. He stated he'd asked the same question prior to this meeting and the answer was no. If that has changed, then he will change his position on the RMA.

Mayor Mike Danahay asked if the toll authority can adjust the toll fees for the I-10 Bridge Project without going back to legislature. Ms. Jamie Gaines stated she would find the answer and get back with Mayor Danahay. His also asked if a

tolling authority was created for the I-10 bridge, would it not serve the same purpose as this. Ms. Gaines explained that the tolls for the I-10 bridge are specifically for that project.

Mr. Hollier stated that with an RMA, tolls would not have to go before legislature, they could be adjusted through the RMA.

Mr. Ben Boudreaux inquired about the RMA needing money as soon as it begins operating. Mr. Mike Hollier informed him that an RMA would have to be created first and then it would come down to a legislative level, he stated he is trying to get ready and prepared.

A MOTION was made by Mayor Nic Hunter to accept Resolution No. 2288 Approving, Adopting, and Authorizing Establishment of the Southwest Louisiana Regional Mobility Authority with no funding attached at this time and address funding as projects come up. Mr. Ben Boudreaux seconded the MOTION. Hearing no objection, the MOTION carried.

VI. MPO Transportation Management Center (TMC) Interim Management. Mike Hollier
Action requested

Mr. Mike Hollier stated there are several stakeholders involved in the development of the MPO Transportation Management Center. The MPO has funds to initiate the effort but still involves commitment from local governments and local stakeholders joining the effort. He added that questions have arisen regarding who would implement and manage the TMC. Since this falls under the MPO, the SWLA-RPC is doing all those things.

Mr. Ben Boudreaux asked about the TMC functions, what entities it would operate with, and what infrastructure it would manage. Mr. Hollier explained that it would primarily begin with traffic signals. He stated the Calcasieu Parish Sheriff has invested heavily in traffic cameras for security purposes. The MPO relies on cameras primarily for traffic counting.

Mr. Jacob Dillehay asked Mr. Hollier if there was a current employee that could handle the TMC start up tasks or would it be a new position. Mr. Hollier informed him that there is not currently an employee assigned to this effort. The RPC is looking at hiring 2 traffic engineers and one administrator for the TMC.

A MOTION was made to accept MPO Transportation Management Center (TMC) Interim Management by Mr. Ben Boudreaux and seconded by Mayor Nic Hunter. Hearing no objection, the MOTION carried.

VII. Resolution No. 2297 Approving and Adopting Amendment to the SWLA- Bylaws Reinstating the City of DeRidder Membership and Representation Seat on the Board of Directors. Jamie Gaines
Action requested.

Ms. Jamie Gaines informed board members that the RPC received a letter from Mayor Randy Larken of the City of DeRidder requesting reinstatement to the Board of Directors.

A MOTION to approve Resolution 2297 Approving and Adopting Amendment to the SWLA_RPC Bylaws Reinstating the City of DeRidder Membership and Representation Seat on the Board of Directors was made by Mayor Hal McMillin and seconded by Mayor Henry Guinn. Hearing no objection, the MOTION carried.

VIII. January Meeting Date and Time

Jamie Gaines

The next board of directors meeting will be held on Wednesday, January 29, 2025, at noon.

IX. Public Comments

Chair

Ms. Katie Armentor asked for clarification on the audit report from the auditor, Mr. Jason Guillory. She called attention to the federal awards on page 40 of the audit with no material weaknesses. She stated that she'd been through several federal audits, which are more rigorous, and since there were no issues with the federal audit, she asked Mr. Guillory to reconsider amending his opinion for lack of segregation of duties.

Mr. Guillory explained that it is not a severity issue, it is a scope issue. On the single audit, there was one transaction within one grant. He said he was comfortable with how the 16 or 17 transactions on one grant that we did have segregation of duties on those transactions versus globally on the entire entity. He stated that he's releasing the report and was not changing it on this year's report; however, we can look at it for next year and try to give you more specific examples. Ms. Armentor asked that it be noted that we should work really hard this year to clear segregation of duties for next year.

X. Adjournment

Chair

Mayor Renfrow called for a motion to adjourn. MOTION was made by Mayor Hal McMillin and seconded by Mayor Nic Hunter. Hearing no objection, MOTION Meeting adjourned.



Mayor Marcus Renfrow, Chair

ATTEST: 

Michael Hollier, Director