

IBERIA PARISH GOVERNMENT
INDEPENDENT AUDITORS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

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Release Date SEP 05 2012

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder CPA*
Russell F. Champagne CPA*
Victor R. Slaven CPA*
P. Troy Courville CPA*
Gerald A. Thibodeaux Jr. CPA*
Robert S. Curtor CPA*
Arthur R. Milon, CPA*

Tynes E. Mixon Jr. CPA
Alicia J. LaBry, CPA
Albert R. Leger CPA, PFS CSA*
Penny Angello Scroggins CPA
Christine L. Cousin CPA
Mary T. Thibodeaux, CPA
Marshall W. Gundry CPA
Alan M. Taylor, CPA
James R. Roy CPA
Robert J. Metz, CPA
Kelly M. Doucet CPA
Cheryl L. Bartley CPA
Mandy B. Self, CPA
Paul L. Delcambre, Jr. CPA
Wanda F. Arcement, CPA, CVA
Kristin B. Douzat, CPA
Richard R. Anderson Sr. CPA
Carolyn C. Anderson, CPA
Matthew E. Margaglio, CPA
Jane R. Hebert, CPA

Retired
Conrad O. Chapman CPA* 2008
Herry J. Closto CPA 2007

* A Professional Accounting Corporation

OFFICES

183 South Beadle Rd
Lafayette LA 70508
Phone (337) 232-4141
Fax (337) 232-8680

450 East Main Street
New Iberia LA 70560
Phone (337) 367-8204
Fax (337) 367-8208

113 East Bridge St.
Breaux Bridge LA 70517
Phone (337) 332-4020
Fax (337) 332-2887

200 South Main Street
Abbeville, LA 70510
Phone (337) 893-7944
Fax (337) 893-7946

1234 David Dr. Ste 203
Morgan City LA 70380
Phone (985) 384-2020
Fax (985) 384-3020

1013 Main Street
Franklin LA 70538
Phone (337) 828-0272
Fax (337) 828-0290

408 West Cotton Street
Ville Platte LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

133 East Waddell St
Marksville LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

332 West Sixth Avenue
Oberlin, LA 70655
Phone (337) 638-4737
Fax (337) 638-4568

621 Main Street
Pineville LA 71360
Phone (318) 442-4421
Fax (318) 442-8833

WEB SITE
WWW.KCGRCPAS.COM

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Errol "Romo" Romero, Parish President
and Members of the Parish Council
New Iberia, Louisiana

We have performed the procedures as agreed to by Iberia Parish Government and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about the Iberia Parish Council's compliance with certain employment policies and procedures regarding the hiring of new employees since January 11, 2012. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specific users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Employees meeting qualifications of job descriptions

1. Review Iberia Parish Government's employment policies and procedures and determine whether four employees employed since January 11, 2012 met the qualifications as required by the assigned job descriptions. In an attempt to determine whether the four employees met the qualifications of the job descriptions the following procedures will be performed:
 - Obtain and review Iberia Parish Government's employment policies and procedures
 - Obtain and review the job descriptions for the following three job titles: Executive Secretary, Maintenance Superintendent, and Office Assistance II
 - Obtain and review the personnel files for the following three job titles and four employees: Executive Secretary – Kelly Ball, Maintenance Superintendents – Courtney Frioux and Holly Leleux-Thubron, and Office Assistant II – Sally Johnson
 - Present the attached acknowledgment forms to Kelly Ball, Courtney Frioux, Holly Leleux-Thubron and Sally Johnson for their signatures

- Once the acknowledgment forms are received and signed, inquiries will be made with Kelly Ball, Courtney Frioux, Holly Leleux-Thubron and Sally Johnson regarding any and all questions that may be applicable to their current employment with Iberia Parish Government

Results: Courtney Frioux was no longer employed by Iberia Parish Government and therefore the above procedures were not performed in regards to Mr Courtney Frioux and his position of Maintenance Superintendent. The Iberia Parish Government employment policies and procedures were reviewed along with the job descriptions as prepared by the Archer Company in 2009 and approved by Iberia Parish Government for Executive Secretary, Maintenance Superintendent, and Office Assistant II. Reviewed personnel files as it relates to the applicant's qualification documentation for employment with Iberia Parish Government for Kelly Ball- Executive Secretary, Holly Leleux-Thubron - Maintenance Superintendent, and Sally Johnson - Office Assistant II. Each employee signs a receipt of job description acknowledging that they have received a copy of their job description which outlines the duties and responsibilities of their job and that they will familiarize themselves with the information in the job description. Solely based upon these agreed upon procedures and the acknowledgments received by these two employees, it appears that Kelly Ball – Executive Secretary and Sally Johnson – Office Assistant II met the qualifications of their job descriptions as stated in the job descriptions without any changes.

It was noted that a memorandum for record prepared by the Director of Human Resources with the approval of the Parish President was present in Holly Leleux-Thubron's personnel file waiving and/or modifying many requirements of the Maintenance Superintendent Job Description and also identifying that Holly Leleux-Thubron will also perform all other duties assigned by the Parish President. The memorandum for record was not dated and/or signed by the Director of Human Resources. On Tuesday, June 19, 2012 per inquiry with Peggy Sue Miguez, the Director of Human Resources, it was determined that she prepared a draft of the memorandum for record on Thursday, April 26, 2012 for the Parish President's review and was finalized on Monday, April 30, 2012. Holly Leleux-Thubron was hired on February 28, 2012. The memorandum for record states that items are waived in accordance with various Articles of the Iberia Parish Home Rule Charter and the disclaimer on the job description of Maintenance Superintendent that reads "This job description is not an employment agreement or contract. Management has the exclusive right to alter this job description at any time without notice." The memorandum for record waived and/or modified the general statement of job, specific duties and responsibilities – essential job functions, additional job functions, minimum training and experience, and physical requirements. On Friday August 6, 2012, Holly Leleux-Thubron was presented a copy of the memorandum for record and she acknowledged that she had no record or was aware that the memorandum was in her personnel file. It appears that Holly Leleux-Thubron did not meet the qualifications of the job description for Maintenance Superintendent before the memorandum for record documented the changes to the job description and requirements.

Kelly Ball, Executive Secretary and Sally Johnson, Office Assistant II signed the attached acknowledgment form agreeing to the acknowledgments as presented. Holly Leleux-Thubron signed the acknowledgment form with an attachment. Signed acknowledgment forms and attachments are presented as Exhibit One.

Recommendation: Iberia Parish Council should consider changing and/or amending the Home Rule Charter and/or the Personnel Policy to include steps and documentation for waiving job qualifications. Written documentation changing the job description and qualifications should exist prior to or at the time of offering a candidate employment. All employees should also sign and acknowledge any changes in any job descriptions.

Management's Response. Neither the Home Rule Charter nor the Personnel Policy stipulate a course of action for waiving job qualifications. As per the Charter it is the Parish President's sole authority to appoint all parish government employees, and furthermore, to direct and supervise the administration of all departments.

Accumulation of sick, annual and compensatory time in accordance with Iberia Parish Government Policy

2. Review Iberia Parish Government's policies and procedures for the accumulation of sick, annual and compensatory time and determine whether seven employees are accumulating sick, annual, and compensatory time in accordance with such policies and procedures. The seven employees are as follows: Kelly Ball, Joel Dugas, Courtney Frioux, Sally Johnson, Holly Leleux-Thubron, Peggy Sue Miguez and Charles Rader. In an attempt to determine whether the seven employees' sick, annual and compensatory time is being computed in accordance with Iberia Parish Government Policy the following procedures will be performed:

- Obtain and review Iberia Parish Government's policy for accumulating sick, annual, and compensatory time
- Obtain and review Iberia Parish Government's computation of accumulated sick, annual, and compensatory time for the following seven employees: Kelly Ball, Joel Dugas, Courtney Frioux, Sally Johnson, Holly Leleux-Thubron, Peggy Sue Miguez, and Charles Rader
- If applicable, review the employee's actual time records and compare the actual time records to information in accumulating sick, annual, and compensatory time for the seven employees

Results: Joel Dugas, Courtney Frioux, and Peggy Sue Miguez are no longer employed by Iberia Parish Government and therefore the above procedures were not performed. Obtained and reviewed Iberia Parish Government's policy and computations for accumulating sick, annual, and compensatory time for Kelly Ball, Sally Johnson, Holly Leleux-Thubron and Charles Rader. We compared the employee's actual time records to Iberia Parish Government's computations and noted no exceptions. The above four employees acknowledged that they were not aware of any discrepancies in their computations by Iberia Parish Government for accumulating sick, annual, and compensatory time in accordance with Iberia Parish Government's policy.

Job Duties Assigned to Employees Correlating with Specific Job Titles

3. Review the job descriptions for the following six positions: Chief Administrative Officer – Joel Dugas, Executive Secretary – Kelly Ball, Maintenance Superintendent – Courtney Frioux and Holly Leleux-Thubron, Office Assistant II – Sally Johnson, Director of Personnel – Peggy Sue Miguez, and Director of Permits, Planning and Zoning – Charles Rader to determine whether the job duties and tasks being assigned to the employees correlate with their specific duties and responsibilities outlined in their job description. In an attempt to determine whether the seven employees' job duties and tasks being assigned to the employees correlate with their specific duties and responsibilities outlined in their job description the following procedures will be performed:

- Obtain and review the specific duties and responsibilities listed in the applicable job descriptions
- Obtain the attached acknowledgement from the seven employees consenting that they have reviewed the specific duties and responsibilities related to their job title and they are only performing such duties and responsibilities.
- If applicable, obtain verification from an immediate supervisor that the employee is only performing the specific duties and responsibilities as described in their job description
- Once the acknowledgement forms are received and signed, inquiries will be made with the seven employees and applicable supervisors regarding any and all questions that may be applicable to their current employment with Iberia Parish Government

Results. Joel Dugas, Courtney Frioux, and Peggy Sue Miguez are no longer employed by Iberia Parish Government and therefore the above procedures were not performed. Obtained and reviewed the job descriptions for the following positions: Executive Secretary – Kelly Ball, Maintenance Superintendent – Holly Leleux-Thubron, Office Assistant II – Sally Johnson, and Director of Permits, Planning and Zoning – Charles Rader

Kelly Ball, Executive Secretary and Sally Johnson, Office Assistant II signed the attached acknowledgment form agreeing to the acknowledgments as presented. Holly Leleux-Thubron and Charles Rader signed the acknowledgment form with attachments. Signed acknowledgment forms and attachments are presented as Exhibit One

It was also noted that a memorandum for record prepared by the Director of Human Resources was present in Holly Leleux-Thubron's personnel file waiving and/or modifying certain requirements of the Maintenance Superintendent Job Description and also identifying that Holly Thubron will also perform all other duties assigned by the Parish President. The memorandum for record identifies various Articles of the Iberia Parish Home Rule Charter and makes reference to the disclaimer on the job description of Maintenance Superintendent that reads "This job description is not an employment agreement or contract. Management has the exclusive right to alter this job description at any time without notice."

On Friday August 3, 2012 inquiries were made to Kelly Ball, Executive Secretary, Sally Johnson, Office Assistant II, Holly Leleux-Thubron, Maintenance Supervisor and Charles Radar, Director of Permits, Planning and Zoning. Kelly Ball and Sally Johnson verbally confirmed that they were only functioning and performing their specific duties and responsibilities as outlined in their job description that they received when employed by Iberia Parish Government. Holly Leleux-Thubron verbally confirmed that in addition to performing substantially all essential job functions included in the job description of Maintenance Supervisor she does perform other functions as directed by the Parish President. Charles Radar subsequently confirmed by email on August 14, 2012 that his duties and responsibilities do parallel with his job description that he received when employed by Iberia Parish Government.

Determine Appropriateness of Funding Sources Being Charged for Certain Employees

- 4 After gathering an understanding of the job descriptions and their job duties and task being assigned and performed by the seven employees, determine whether the funding sources are appropriate that are being charged for the applicable compensation. In an attempt to determine whether the funding sources being charged for the compensation are appropriate the following procedures will be performed:
- Obtain and review from accounting personnel the specific fund and department that the employee compensation is being charged
 - Determine the revenue sources of the applicable fund and determine whether there are any restrictions on such revenue sources

Results Obtained and reviewed from accounting personnel the specific fund and department that the employee compensation is being charged. Executive Secretary – Kelly Ball, Office Assistant II – Sally Johnson, and Director of Permits, Planning and Zoning – Charles Rader are being funded from the General Fund without any restrictions on the revenue sources. Maintenance Superintendent – Holly Leleux Thubron is being funded from the Parish Wide Drainage Fund. The revenue source in that Fund is a restricted dedicated property tax for constructing, improving, maintaining or operating drainage facilities in the parish.

It was also noted that a memorandum for record prepared by the Director of Human Resources was present in Holly Leleux-Thubron's personnel file waiving and/or modifying certain requirements of the Maintenance Superintendent Job Description and also identifying that Holly Thubron will also perform all other duties assigned by the Parish President. The memorandum for record identifies various Articles of the Iberia Parish Home Rule Charter and makes reference to the disclaimer on the job description of Maintenance Superintendent that reads "This job description is not an employment agreement or contract. Management has the exclusive right to alter this job description at any time without notice." On Friday August 3, 2012, Holly Leleux-Thubron verbally confirmed that in addition to performing substantially all essential job functions included in the job description of Maintenance Supervisor she does perform other functions as directed by the Parish President.

Recommendation Since the position of Holly Leleux-Thubron is being funded from the Parish Wide Drainage Fund and the revenue source in that Fund is a restricted dedicated property tax for constructing, improving, maintaining or operating drainage facilities in the parish, we suggest that Holly Leleux-Thubron separate her actual time performing other functions as directed by the Parish President that should not be charged to the Parish Wide Drainage Fund. The Parish Wide Drainage Fund should be reimbursed from a non dedicated revenue source for the estimated cost of the time spent that does not conform to the dedicated purposes of the property tax. Going forward, administration may want to consider allocating a percentage of compensation based upon preliminary time estimates spent between dedicated purposes and non dedicated purposes and readjust that percentage based upon actual time records for the previous six month period.

Management's Response Additional duties as directed by the Parish President, exclusively within his authority as per the Iberia Home Rule Charter, are not in lieu of her duties as maintenance supervisor, they are in addition Therefore time compensation for additional duties would need to be made beyond an eight hour workday

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions Accordingly, we do not express such an opinion Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the management of the Iberia Parish Government, the Louisiana Office of the Lieutenant Governor and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes Under Louisiana Revised Statute 24 513, this report is distributed by the Legislative Auditor as a public document

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
August 3, 2012

ACKNOWLEDGMENT

This Acknowledgment is being entered into by Kelly R. Ball (“Employee”) solely in assisting the firm of Kolder, Champagne, Slaven and Company, LLC in performing the agreed upon procedures as outlined in the engagement agreement dated May 22, 2012.

WHEREAS, Employee has been employed by Iberia Parish Government since January 12, 2012;

WHEREAS, Employee has been provided a copy of their job description and have read and fully understands the “Minimum Training and Experience” and “Minimum Qualifications or Standards Required to Perform Essential Job Functions” provisions (copy of Job Description attached);

WHEREAS, Employee has been provided a copy of their job description and have read and fully understands the “Specific Duties and Responsibilities” provisions (copy of Job Description attached);

EMPLOYEE ACKNOWLEDGES that he or she meets all the “Minimum Training and Experience” and “Minimum Qualifications or Standards Required to Perform Essential Job Functions” provisions.

EMPLOYEE ACKNOWLEDGES that he or she since their employment date have only performed and/or been directed to perform functions as it relates to the “Specific Duties and Responsibilities” provisions as noted in their job description.

Employee: Kelly R. Ball Date: 06/19/2012

If for any reason you do not agree with one or both of the above acknowledgements please explain your reason in the space provided below and sign and date in the space provided below

Employee: _____ Date _____

ACKNOWLEDGMENT

This Acknowledgment is being entered into by Sally C. Johnson (“Employee”) solely in assisting the firm of Kolder, Champagne, Slaven and Company, LLC in performing the agreed upon procedures as outlined in the engagement agreement dated May 22, 2012

WHEREAS, Employee has been employed by Iberna Parish Government since April 9, 2012,

WHEREAS, Employee has been provided a copy of their job description and have read and fully understands the “Minimum Training and Experience” and “Minimum Qualifications or Standards Required to Perform Essential Job Functions” provisions (copy of Job Description attached);

WHEREAS, Employee has been provided a copy of their job description and have read and fully understands the “Specific Duties and Responsibilities” provisions (copy of Job Description attached),

EMPLOYEE ACKNOWLEDGES that he or she meets all the “Minimum Training and Experience” and “Minimum Qualifications or Standards Required to Perform Essential Job Functions” provisions

EMPLOYEE ACKNOWLEDGES that he or she since their employment date have only performed and/or been directed to perform functions as it relates to the “Specific Duties and Responsibilities” provisions as noted in their job description

Employee Sally C. Johnson Date: 6-19-12

If for any reason you do not agree with one or both of the above acknowledgements please explain your reason in the space provided below and sign and date in the space provided below.

Employee. _____ Date: _____

ACKNOWLEDGMENT

This Acknowledgment is being entered into by Holly Nicole Thubron ("Employee") solely in assisting the firm of Kolder, Champagne, Slaven and Company, LLC in performing the agreed upon procedures as outlined in the engagement agreement dated May 22, 2012.

WHEREAS, Employee has been employed by Iberia Parish Government since February 26, 2012,

WHEREAS, Employee has been provided a copy of their job description and have read and fully understands the "Minimum Training and Experience" and "Minimum Qualifications or Standards Required to Perform Essential Job Functions" provisions (copy of Job Description attached);

WHEREAS, Employee has been provided a copy of their job description and have read and fully understands the "Specific Duties and Responsibilities" provisions (copy of Job Description attached);

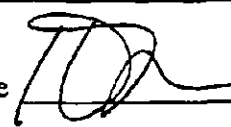
EMPLOYEE ACKNOWLEDGES that he or she meets all the "Minimum Training and Experience" and "Minimum Qualifications or Standards Required to Perform Essential Job Functions" provisions.

EMPLOYEE ACKNOWLEDGES that he or she since their employment date have only performed and/or been directed to perform functions as it relates to the "Specific Duties and Responsibilities" provisions as noted in their job description.

Employee. _____ Date: _____

If for any reason you do not agree with one or both of the above acknowledgements please explain your reason in the space provided below and sign and date in the space provided below.

Please see attached

Employee  Date 6/21/12

With respect to the acknowledgment form prepared by the Iberia Parish Council and provided to me by the firm of Kolder, Champagne, Slaven and Company, LLC as per the procedures list likewise prepared by the Iberia Parish Council, I offer the following response:

I have been employed with Iberia Parish Government as Maintenance Superintendent since February 26, 2012.

It should be specifically noted that the acknowledgment form and procedures list prepared by the Iberia Parish Council, as well as Resolution 2012-159, is only directed to employees appointed by Parish President Errol "Romo" Romero. Because of this, the audit and resolution may violate the Equal Protection Clause of the Fourteenth Amendment and my due process rights. Because only appointees hired by President Romero are being singled out by the Iberia Parish Council and are being treated differently from among all other parish government employees instead of an across-the-board audit of all parish employees.

And, when coupled with proposed Resolution No. 216 by Councilman Tommy Landry to defund my position with Iberia Parish Government, the audit of my job duties and functions regarding my employment appears to constitute further discrimination or harassment by the Iberia Parish Council

Resolution 2012-159 by the Iberia Parish Council calls for an audit based on Section 2-09 of the Iberia Parish Home Rule Charter, which states that "The council shall provide for an annual independent postaudit, and such additional audits as it deems necessary, of the account and other evidence of financial transactions of the Parish government, including those of all Parish government departments, office and agencies..."

Because the audit attempts to review the Parish's policies and procedures regarding qualifications, assigned job descriptions, and job duties assigned to specific job titles, it appears to be outside of the scope of Section 2-09 of the Charter.

Review of qualifications as required by assigned job descriptions and job duties assigned to specific job titles by the Iberia Parish Council also appear to violate Section 2-06(B) of the Charter to the extent the Council seeks to direct or supervise the hiring, job duties and job functions of administrative employees whom the president or his subordinates are empowered to appoint.

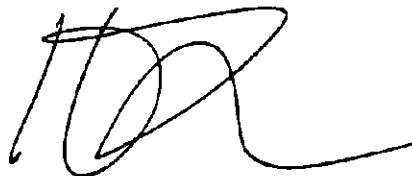
In addition, the job description for Maintenance Superintendent as prepared by the Archer Company contains a disclaimer which states "Management has the exclusive right to alter this job description at any time without notice" Accordingly, the parish president, solely, has executive and administrative authority to determine the specific duties and responsibilities regarding my employment. This is confirmed by Section 3-05 and 4-01 of the Charter which governs over resolutions passed the Iberia Parish Council and defines the powers and duties of the parish president to direct and supervise parish employees and departments.

Section 10.01 of the Personnel Policy States "The Iberia Parish President maintains the ultimate right to establish policies governing the executive work forces, including the determination of methods and procedures of work...assignment of duties..." Therefore, it also appears the Iberia Parish Council, through the acknowledgment form, seeks to define job duties

and functions of parish government employees which is specifically reserved for the authority of the parish president

The acknowledgement form requested by the Iberia Parish Council seeks to impose obligations upon me or my employment not permitted by the Charter and/or Personnel Policy Manual, and which are within the general executive and administrative authority of the parish president.

Consequently, the signing of this acknowledgment form as directed by the Iberia Parish Council may constitute legal or just cause that supports non-compliance and imposition of disciplinary action under Section 8 07 of the Personnel Policy Manual. Specifically, the Iberia Parish Council's attempt to restrict me or my employment with Iberia Parish Government as directed in the acknowledgment form may constitute cause including, but not limited to: (1) unwillingness or failure of an employee to perform the duties of his position in a satisfactory manner; (2) the deliberate omission of any act that is the employee's duty to perform; (3) insubordination; (4) the willful violation of any personnel policy or of any rule, regulation, or order; and, (5) any act or failure to act, which the Parish President shall approve as being sufficient to show the offender to be an unsuitable or unfit person to be employed in the service.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

ACKNOWLEDGMENT

This Acknowledgment is being entered into by Charles Rader ("Employee") solely in assisting the firm of Kolder, Champagne, Slaven and Company, LLC in performing the agreed upon procedures as outlined in the engagement agreement dated May 22, 2012.

WHEREAS, Employee has been employed by Iberia Parish Government since January 19, 2012;

WHEREAS, Employee has been provided a copy of their job description and have read and fully understands the "Minimum Training and Experience" and "Minimum Qualifications or Standards Required to Perform Essential Job Functions" provisions (copy of Job Description attached);

WHEREAS, Employee has been provided a copy of their job description and have read and fully understands the "Specific Duties and Responsibilities" provisions (copy of Job Description attached);

EMPLOYEE ACKNOWLEDGES that he or she meets all the "Minimum Training and Experience" and "Minimum Qualifications or Standards Required to Perform Essential Job Functions" provisions.

EMPLOYEE ACKNOWLEDGES that he or she since their employment date have only performed and/or been directed to perform functions as it relates to the "Specific Duties and Responsibilities" provisions as noted in their job description.

Employee: _____ Date: _____

If for any reason you do not agree with one or both of the above acknowledgements please explain your reason in the space provided below and sign and date in the space provided below.

Note: See Exhibit A

Employee: *Charles Rader* Date: *05/21/12*

06/22/2012

Dear Mr. Couville,

You have provided me with an acknowledgement form to sign that is relative to the procedures as set forth by the Iberia Parish Council, and the audit under Section 2-09 of the Iberia Parish Charter as sought by Resolution 2012-159. After I have reviewed your acknowledgement form, I would like to first note that Section 4-01(A) of the Iberia Parish Charter provides the Parish President, subject to Council approval, and all directors shall serve at the pleasure of the President.

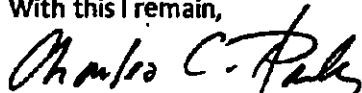
Also, Resolution 2012-159 by the Iberia Parish Council seeks to review my training, experience, qualifications, job functions, duties and responsibilities regarding my employment as Director of Permitting, Planning and Zoning. At the January 11th, 2012 Iberia Parish Council meeting, my appointment was deferred for a period of one week in order for the Iberia Parish Council to review my resume and conduct their due diligence, and then in an open public meeting the Iberia Parish Council on January 18th, 2012, the Iberia Parish Council discussed, debated, voted and ratified my appointment. Therefore, this audit of my qualifications, functions, duties, etc. may not be within the ambit of and audit allowed by Section 2-09 of the Charter.

In addition, the acknowledgment form sought by the Iberia Parish Council may violate Section 2-06(B) of the Charter insofar as it is the direction or supervision of job duties and functions of administrative officers whom the President is empowered to appoint, and Section 3-05 and 4-01 of the Charter and Section 10.10 of the Personnel Policy Manual grants the power to the directors and departments and to maintain the ultimate right to establish policies governing the executive work force; therefore, Resolution 2012-159 appears to encroach upon the powers and duties of the Parish President.

Simply, the acknowledgment form proposed by the Iberia Parish Council imposes obligations that usurp the Parish President's authority or that may not be allowable pursuant to the Charter and/or the Personnel Policy Manual, and additionally, the acknowledgment form could have further implications, and in particular, the acknowledgment form may limit my job duties and functions although additional duties may be required by the Parish President and which are authorized.

Most disturbingly, Resolution 2012-159 by the Iberia Parish Council has Equal Employment Opportunity concerns, and this audit is of only persons appointed by Parish President "ROMO" Romero. Such appears to be nothing more than harassment, discrimination, retaliation, and adverse actions by the Iberia Parish Council against Parish President "ROMO" Romero's appointments. In exact words, right now I am being scrutinized by the Iberia Parish Council and other Parish government employees are not being examined. Such actions are constituting disparate treatment and disparate impact which can not be justified, more importantly, when considering that the Iberia Parish Council ratified my appointment; Therefore there is no legitimate reason for requesting that I adhere to the job duties and functions defined by the Iberia Parish Council over the Parish President.

With this I remain,



Charles C. Rader