## 2018 Regular Session

HOUSE RESOLUTION NO. 59

## BY REPRESENTATIVE CARPENTER

# PARKS/RECREATION COMMN: Requests the legislative auditor to conduct an audit of the Recreation and Park Commission for the Parish of East Baton Rouge

1	A RESOLUTION
2	To urge and request the legislative auditor to conduct an audit of the Recreation and Park
3	Commission for the Parish of East Baton Rouge.
4	WHEREAS, the Recreation and Park Commission for the Parish of East Baton
5	Rouge (BREC) was created by Act No. 246 of the 1946 Regular Session of the Louisiana
6	Legislature; and
7	WHEREAS, BREC is responsible for the maintenance, management, and control of
8	all parks, playgrounds, play fields, or other property permanently devoted to recreational
9	purposes located within East Baton Rouge Parish; and
10	WHEREAS, over the years, the costs associated with the construction and
11	maintenance of BREC facilities has continued to escalate, particularly after the significant
12	damage caused by the historic flooding in August 2016; and
13	WHEREAS, although BREC receives millions of dollars in funding annually from
14	local property taxes, many of its facilities have fallen into disrepair, including the Baton
15	Rouge Zoo, which recently lost its accreditation in large part due to outdated facilities; and
16	WHEREAS, many questions have been raised recently regarding the expenditures
17	of BREC, including payments to private entities that purportedly promote BREC facilities
18	and related activities; and
19	WHEREAS, many have voiced concerns about the high rate of turnover in BREC's
20	finance department which has contributed to a lack of oversight of the commission's finances
21	resulting in many accounting errors; and

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1	WHEREAS, although the accounting method used by BREC is not uncommon in the
2	nonprofit and government sectors, over the years the BREC bureaucracy has grown and the
3	number of millages it receives has increased and thus the method has become unwieldy; and
4	WHEREAS, for many years the BREC administration has been unwilling to invest
5	in new accounting software or implement up-to-date accounting methods and as a
6	consequence has become less able to efficiently manage its money; and
7	WHEREAS, the Louisiana Legislature wishes to request the legislative auditor to
8	conduct a full and complete audit of the Recreation and Park Commission for the Parish of
9	East Baton Rouge so that the citizens of East Baton Rouge Parish can have confidence that
10	the commission is being managed as efficiently as possible.
11	THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
12	urge and request the legislative auditor to conduct an audit of the Recreation and Park
13	Commission for the Parish of East Baton Rouge (BREC).
14	BE IT FURTHER RESOLVED that the Legislature of Louisiana requests that as part
15	of this audit, the legislative auditor examine the economy, efficiency, usefulness, and
16	effectiveness of all studies commissioned by BREC since January 1, 2013.
17	BE IT FURTHER RESOLVED that the Legislature of Louisiana also requests that
18	the legislative auditor identify and analyze the economy, efficiency, and effectiveness of all
19	contracts that have been entered into by BREC since January 1, 2013, with any individual
20	or entity, including but not limited to all professional, general, noncompliance bid, and
21	competitive bid contracts.
22	BE IT FURTHER RESOLVED that the Legislature of Louisiana also requests the
23	legislative auditor examine, list, and report on the progress and any need for future funding
24	for completion of current projects as well as proposed projects.
25	BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
26	state legislative auditor and the superintendent of the Recreation and Park Commission for
27	the Parish of East Baton Rouge.

#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HR 59 Original

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Carpenter

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