
RESOLUTION NO. 2026-07

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE WEST ASCENSION PARISH HOSPITAL SERVICE DISTRICT, STATE OF LOUISIANA, ADOPTING COMPREHENSIVE POLICY AMENDMENTS, INTERNAL CONTROLS, AND COMPLIANCE PROTOCOLS IN RESPONSE TO ANNUAL AUDIT FINDINGS; ENSURING COMPLIANCE WITH THE LOUISIANA CONSTITUTION, LOUISIANA PUBLIC BID LAW, OPEN MEETINGS LAW, PUBLIC RECORDS LAW, DUAL EMPLOYMENT STATUTES, AND THE REQUIREMENTS OF THE LOUISIANA LEGISLATIVE AUDITOR; AND PROVIDING FOR RELATED MATTERS.

WHEREAS,

The West Ascension Parish Hospital Service District (the "District") is a political subdivision of the State of Louisiana and is subject to the laws, regulations, oversight, and audit requirements of the Louisiana Legislative Auditor ("LLA"); and

WHEREAS,

A recent financial and compliance audit identified operational deficiencies requiring corrective action in the areas of procurement, financial reporting, internal controls, public funds expenditures, human resources, and governmental transparency; and

WHEREAS,

The Board of Commissioners ("Board") is committed to maintaining the highest standards of accountability, transparency, fiscal responsibility, and legal compliance, and desires to implement permanent corrective measures that address each audit finding and strengthen the District's system of internal controls;

NOW, THEREFORE, BE IT RESOLVED,

That the Board of Commissioners of the West Ascension Parish Hospital Service District, in lawful and open session assembled, hereby adopts the following policies and directives:

SECTION 1

Financial Controls and Audit Deadlines

(Audit Findings 1 & 4)

The District hereby adopts a standardized Month-End Financial Closing Checklist as a required component of its internal control system.

1. All balance sheet accounts shall be reconciled monthly by the District's contracted accounting firm.
2. Each reconciliation shall be reviewed and approved in writing by the designated accounting supervisor.
3. Management shall provide the Board with a written Audit Progress Report at each regularly scheduled Board meeting until completion of the annual audit.
4. A complete and auditable financial reporting package shall be delivered to the District's independent auditors no later than forty-five (45) days prior to the filing deadline established by La. R.S. 24:513.

SECTION 2

Public Procurement and Purchasing Policy

(Audit Finding 2)

The District's Purchasing Policy is hereby amended to require full compliance with the Louisiana Public Bid Law.

1. All procurement thresholds shall automatically conform to the monetary limits established by:
 - o La. R.S. 38:2212 (Public Works); and
 - o La. R.S. 38:2212.1 (Materials and Supplies).
2. Any internal purchasing thresholds inconsistent with Louisiana law are hereby repealed.
3. No construction project, renovation, public work, or purchase of materials or supplies exceeding statutory thresholds shall be awarded without public advertisement and competitive bidding as required by law.
4. Procurement procedures shall automatically adjust to future legislative changes without the necessity of additional Board action.

SECTION 3

Employee Compensation and Anti-Gratuity Policy

(Audit Findings 3 & 6)

Consistent with Article VII, Section 14(A) of the Louisiana Constitution, the District adopts the following policies:

1. Retroactive performance bonuses, retrospective retention awards, and unauthorized severance or leave payouts are prohibited.
2. Employee incentive, retention, or bonus programs must:

- be prospective in nature;
 - be documented in writing; and
 - receive prior approval by the Board before the services are performed.
3. All final separation, retirement, and accrued leave payments shall undergo secondary verification by the District's contracted CPA firm prior to payment.
 4. Management is directed to obtain a final written legal opinion or disposition from the District Attorney concerning prior executive leave payouts to fully address Audit Finding No. 3.

SECTION 4

Public Funds Expenditures and Cooperative Endeavor Agreements

(Audit Finding 5)

The District shall not donate, sponsor, or otherwise transfer public funds, assets, or things of value to any private individual, organization, family, or nonprofit entity except as authorized by Louisiana law.

Accordingly:

1. All community outreach initiatives, healthcare programs, educational partnerships, or public welfare expenditures involving public funds shall be governed by a written Cooperative Endeavor Agreement ("CEA").
2. Each CEA shall:
 - clearly identify the public purpose served;
 - establish that the expenditure is not a prohibited donation of public funds;
 - satisfy the legal requirements established under Louisiana law, including the Covington/Coviello public benefit analysis, as applicable; and
 - include a measurable description of the commensurate public benefit received by the District in exchange for the expenditure.

SECTION 5

Governance, Transparency, and Public Access Compliance

(Audit Findings 7, 8, 9 & 10)

A. Public Records

Pursuant to La. R.S. 44:1 et seq., the Board hereby designates the Compliance Officer as the District's Official Custodian of Public Records.

The Custodian shall:

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- maintain a centralized Public Records Request Log;
 - document all requests and responses; and
 - when records cannot be produced within the statutory timeframe, provide written notification identifying the anticipated date and time the requested records will be available.

B. Open Meetings

In accordance with La. R.S. 42:11 et seq., any motion to enter Executive Session for the purpose of discussing pending or prospective litigation shall specifically identify:

- the name of the litigation;
- the applicable court; and
- the docket or case number, when available.

The minutes shall accurately reflect this information.

C. Dual Employment

The Human Resources Department shall implement an annual Dual Employment Disclosure process for all full-time and part-time employees to ensure compliance with La. R.S. 42:61 et seq.

SECTION 6**Severability**

If any provision of this Resolution is determined to be invalid or unenforceable by a court of competent jurisdiction, such determination shall not affect the validity of the remaining provisions, which shall remain in full force and effect.

SECTION 7

Effective Date

This Resolution shall become effective immediately upon its adoption by the Board of Commissioners.

ADOPTED AND APPROVED

Thus adopted, read, and passed in open session on this ____ day of _____, 2026.

YEAS: _____

NAYS: _____

ABSENT: _____

APPROVED:

Board President

ATTEST:

Board Secretary
