Overview

**Audubon Commission**

The Commission is, in effect, a board of trustees. Appointed to a six-year term by the Mayor with the consent of the City Council, the Commission is composed of 24 registered voters of the City of New Orleans. It retains all authority granted to it by Louisiana State Act No. 191 of 1914. It has specific authority to approve and control design and development of its projects. All monies from bond or tax revenues, approved by the voters of New Orleans for the Audubon Commission, are administered by the Commission. Title to all improvements, furnishings and equipment at the facilities remains in the name of the City of New Orleans via the Audubon Commission.
AUDUBON COMMISSION

2019 Officers
J. Kelly Duncan  
Daniel O. Conwill, IV  
Boysie Bollinger  
Linda G. Baum  
D. Brent Wood  
(No one appointed)

President
1st Vice President
2nd Vice President
Secretary
Treasurer
Immediate Past President

Members
Gayle Benson  
Storey Charbonnet  
Leila Eames  
Frances G. Fayard  
Ashley Francis  
Bruce R. Hoefer, Jr.  
Alexander Kelso  
Freddie King, III  
Beth Lambert  
Olivia Manning  
Catherine Morrell  
Minh Thanh Nguyen  
Field Ogden, MD  
Coleman Ridley  
Norma Jane Sabiston  
Sally Shushan  
Ravi Sangisetty  
Charles C. Teamer  
Vacancy

Updated as of September 5, 2019
## AUDUBON COMMISSION

<table>
<thead>
<tr>
<th>Name</th>
<th>Appointed</th>
<th>Expires</th>
<th>Appointed by</th>
</tr>
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<tbody>
<tr>
<td>Baum</td>
<td>01/08</td>
<td>06/30/19</td>
<td>mayor</td>
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<td>Ogden</td>
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<tr>
<td>Manning</td>
<td>10/13</td>
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<td>Fayard</td>
<td>10/13</td>
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<td>Benson</td>
<td>04/13</td>
<td>06/30/20</td>
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<td>Francis</td>
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<tr>
<td>Lambert</td>
<td>01/00</td>
<td></td>
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<td>Bollinger</td>
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<td>Conwill</td>
<td>07/06</td>
<td>06/30/21</td>
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<td>Teamer</td>
<td>09/04</td>
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<tr>
<td>Sangisetty</td>
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<td>Eames</td>
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<td>King</td>
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<td>Wood</td>
<td>03/11</td>
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<td>Duncan</td>
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<td>Kelso</td>
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<td>Shushan</td>
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<tr>
<td>Nguyen</td>
<td>12/18</td>
<td></td>
<td>mayor</td>
</tr>
<tr>
<td>Vacant (Lewis)</td>
<td>02/19</td>
<td></td>
<td>mayor</td>
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</table>
Located in Jefferson Parish until 1870 when the boundary of New Orleans was extended, Audubon Park boasts a colorful and varied past. Etienne Bore, the first mayor of New Orleans, owned a small plantation contained within the boundaries of today's Audubon Park. It was here in 1795 that sugar was commercially granulated for the first time successfully.

Bore's plantation was combined with others and became known as the Foucher Plantation. In 1837 Louis Foucher developed a racetrack on the plantation that he had inherited. Eventually, Foucher gave up trying to attract people to this suburban tract of land and moved his family to France. In 1861, the Confederate Army turned the abandoned plantation into Camp Lewis, a military encampment. A year later, the Union Army took over the camp to quarter its troops and set up a medical facility, Sedgwick Hospital.

Following his death in 1869, Foucher's heirs in France put the plantation up for sale. By 1871, two speculators, Robert Bloomer and Malek Southworth, had purchased the tract for $600,000 and immediately convinced a park commission set up by State Legislature to buy it for $800,000. Intended to serve as a park and a site for a new statehouse, the public outcry over the $200,000 scheme resulted in the abolishment of the park commission.

Upper City Park, as the Foucher land became known, languished without regular city or state appropriations. By the early 1880's, a group of local businessmen began campaigning for a world's fair on the site to celebrate the one hundredth anniversary of the first shipment of cotton from the U.S. Open for six months, the 1884 World's Industrial and Cotton Centennial Exposition attracted only one-quarter of the anticipated four million visitors. The "meteorite" on the Audubon Golf Course is the only remnant of the Cotton Centennial. Another company tried to reopen the fairgrounds but, following a brief run, it also closed.

The New Orleans City Council established a new 24 member park commission in 1886 to maintain the park and neutral grounds of St. Charles Avenue. John Ward Gurley, Jr. and Lewis Johnson, the first and second presidents of the park commission, provided the leadership that brought Audubon Park into prominence. One of the new commission's first actions was to rename the site Audubon Park. Government appropriations still not forthcoming, the commission formed the Audubon Park Improvement Association to collect private funds. A real estate boon hit the area in the 1890's with the arrival of Loyola and Tulane Universities and the development of Audubon Place. An influential vocal lobby materialized on behalf of its neighborhood park. As funding became available, Gurley and Johnson pressed for a master plan by professional landscape architects. The contract was won by John Charles Olmsted who quickly learned that implementing his plan for the park would not be as easy as designing it. The front section of Audubon Park still retains the basic plan which Olmsted developed.

The Audubon Park Commission (APC) was created by State Act in 1914 as an independent agency to oversee the operation of Audubon Park. The Commission is composed of 24 members who are appointed for a term of six years by the Mayor with the consent of the City Council. Effective January 1, 1996, the name was changed to Audubon Commission to reflect the presence of Audubon facilities across the City and not just in Audubon Park.

With the construction of a flight cage in 1916 and the Odenheimer Aquarium in 1924, Audubon Zoo started to take shape just before the Great Depression hit. A $50,000 bequest from Valentine Merz and grants from various New Deal agencies resulted, in 1938, in the opening of a new, improved, and renamed facility, the Merz Zoo. By the 1950's, public interest, support, and the new name for the zoo had all but disappeared.
In the late 1960's, when Audubon Zoo had reached its nadir, a group of citizens rallied to save it. By 1972 the Friends of the Zoo (FOTZ), a non-profit support organization, had been formed. Working together, the APC and FOTZ convinced voters to pass a millage to support zoo improvements. By the 1980's, Audubon Zoo was consistently ranked as one of the top five zoos in the country. While funding from the City was rapidly dwindling at this time, the revenues raised by FOTZ and the duties performed by its staff were increasing.

Plans for a world-class aquarium in New Orleans began in the early 1980's. By 1986, the APC and FOTZ were again successfully convincing voters to approve a tax millage, this one for an aquarium and riverfront park. Woldenberg Riverfront Park opened in 1989 and the Audubon Aquarium of the Americas opened in 1990.

As the responsibilities of FOTZ evolved and grew, the organization itself evolved into the Audubon Institute, Inc. (AI). The AI contracted with the APC for the operation of the zoo, aquarium and parks, thereby consolidating staffs and activities.

In 2001, with the kick-off of a branding campaign, Audubon Institute changed its name to become Audubon Nature Institute. The ANI Board is composed of 32 members elected for a term of four years by the members of the "Friends" organization.


In 1994, the Society for Environmental Education merged into the Audubon Institute, adding the Louisiana Nature Center to the list of Audubon facilities.

The Entergy IMAX Theatre opened in 1995, while phase II of the Aquarium, a changing exhibits gallery, opened in March, 1996.

Audubon Insectarium, located in the U.S. Custom House on Canal Street, opened in 2008.
AUDUBON NATURE INSTITUTE

Our purpose: Celebrating the Wonders of Nature

Guiding vision: Creating a family of museums and parks dedicated to nature

Mission: Provide a guest experience of outstanding quality
Exhibit the diversity of wildlife
Preserve native Louisiana habitats
Educate our diverse audience about the natural world
Enhance the care and survival of wildlife through research and conservation
Provide opportunities for recreation in natural settings
Operate a financially self-sufficient collection of museums and parks
Weave quality entertainment through the guest experience

Core values: Service. We recognize the importance of each and every guest experience and strive to make each one memorable through genuine hospitality, an attitude of caring and careful training to ensure exceptional customer service.

People. We value the great potential of each individual within the Audubon family. We stimulate initiative and maximize talent through clearly stated goals, professional training and the job support necessary to ensure individual success that exceeds expectations.

Stewardship. We adhere to the highest standards in assuring the well-being of the animals and habitats under our care. Through pace-setting research, conservation and education programs, we work to preserve nature on a local, regional, national and global scale.

Innovation. We enhance and encourage creativity, aggressively seeking to set new standards in all that we do, from new exhibit development to animal breeding programs.
**Diversity.** We believe in recruiting from a diverse talent pool to build and maintain an extraordinary workforce. Our hiring and promotion practices emphasize ability and potential, eliminating barriers based on race, age, gender, sexual orientation, physical limitations, religion, ethnic background or national origin.

**Cooperation.** Our growth and development – our every accomplishment – is made possible through a spirit of teamwork that unites our staff, galvanizes our community and ensures attainment of our mission, from educating our diverse audience to enhancing the care and survival of wildlife.

**Leadership.** We seek to be industry role models and civic leaders, always guided by the highest professional and ethical standards, as well as an entrepreneurial spirit that recognizes selective economic development as a vehicle for advancing environmental education.

**Stability:** Maintaining economic stability through financial self-sufficiency is paramount as we fuel our operations and strive to fulfill our ambitious vision for the future.

**Fun:** Our celebrations of life emphasize enjoyment of the world around us. Good humor, optimism and playfulness translate into a healthy workplace and the ideal environment for teaching others about the wonders of life and nature.

**Service standards:** Smile and be friendly  
Be an ambassador  
Own each guest experience  
Dress appropriately  
Smile over the telephone  
Know emergency procedures  
Make it safe ...our most important standard  
Practice resource conservation  
Be aware of Audubon Nature Institute information  
Pick it up! Cleanliness is every employee’s responsibility  
Contribute to a positive work environment
Facilities

AUDUBON ZOO

6500 Magazine Street
504-861-2537
58 acres

2018 Admission Fees:
Adult $22.95
Sr. Citizen (65+) $19.95
Child (2-12) $17.95

Hours of Operation:
September through February (closed Monday)
10:00 a.m. - 4:00 p.m.
Weekends and March until Memorial Day (closed Monday)
10:00 a.m. - 5:00 p.m.
Weekends and Memorial Day through Labor Day
10:00 a.m. - 5:00 p.m.
Closed: Mardi Gras, Thanksgiving, Christmas

AUDUBON PARK

6500 St. Charles Avenue
400 acres

AUDUBON GOLF COURSE

6501 Magazine Street
18 Holes, Par 62
Pro Shop 504-212-5290
Clubhouse 504-212-5280

Hours of Operation:
Tuesday through Sunday 7:00 a.m. until dusk
Closed: Christmas, Mondays

AUDUBON TEA ROOM

6500 Magazine Street
504-861-5101
Catered events
AUDUBON AQUARIUM OF THE AMERICAS

1 Canal Street
504-565-3033

2016 Admission Fees:
Adult $29.95
Sr. Citizen (65+) $24.95
Child (2-12) $21.95

ENTERGY GIANT SCREEN THEATRE

1 Canal Street
354 seats

Tickets are included with Aquarium Admission

AUDUBON BUTTERFLY GARDEN & INSECTARIUM

423 Canal St.

2016 Admission Fees:
Adult $22.95
Sr. Citizen (65+) $19.95
Child (2-12) $17.95

Hours of Operation for Aquarium, EGST and Butterfly Garden:
Labor Day until Memorial Day
10:00 a.m. – 5:00 p.m.
Labor Day until Memorial Day (closed Monday)
10:00 a.m. – 5:00 p.m.

Closed: Mardi Gras, Thanksgiving, Christmas

WOLDENBERG RIVERFRONT PARK

Mississippi Riverfront
Front porch of the French Quarter
AUDUBON LOUISIANA NATURE CENTER

11000 Lake Forest Boulevard
New Orleans, LA  70127

Walking Trails: open daily, 8:00am - 4:00pm
Exhibit Hall: Wednesday through Sunday, 10:00am - 4:30pm

FREEPORT-McMoRAN AUDUBON SPECIES SURVIVAL CENTER

14001 River Road
504-392-7083
1400 acres

AUDUBON CENTER FOR RESEARCH OF ENDANGERED SPECIES

14001 River Road
504-391-7700
36,000 sq. ft.

AUDUBON WILDERNESS PARK

14001 River Road
126 acres

Open seasonally for spring (February, March, April, May) and fall (September, October, November)
Weekdays: Open to the general public free of charge from 9:30 a.m. to 4:30 p.m.
Weekends: Open to groups for fee-based educational programs only
Saturday - Sunday: By reservation only
## Audubon Nature Institute Key Staff

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ron Forman</td>
<td>President &amp; Chief Executive Officer</td>
<td>861-5119</td>
</tr>
<tr>
<td>Alison Anderson</td>
<td>Executive Administrator</td>
<td>212-5350</td>
</tr>
<tr>
<td>Kyle Burks</td>
<td>EVP and Chief Operating Officer</td>
<td>212-5324</td>
</tr>
<tr>
<td>Laurie Conkerton</td>
<td>EVP and Chief Administrative Officer</td>
<td>212-5221</td>
</tr>
<tr>
<td>Rebecca Dietz</td>
<td>EVP of Public Affairs and General Counsel</td>
<td></td>
</tr>
<tr>
<td>Toni Mobley</td>
<td>Chief Service Officer &amp; Sr. VP of Human Resources</td>
<td>212-5414</td>
</tr>
<tr>
<td>Chimene Grant</td>
<td>VP of Community Affairs</td>
<td>212-5305</td>
</tr>
<tr>
<td>Joel Hamilton</td>
<td>VP and General Curator</td>
<td>861-5305</td>
</tr>
<tr>
<td>Rich Toth</td>
<td>VP and Managing Director Downtown Facilities</td>
<td>378-2532</td>
</tr>
<tr>
<td>Debra McGuire</td>
<td>VP of Retail Operations</td>
<td>378-2602</td>
</tr>
<tr>
<td>Caroline Tierney</td>
<td>Director of Finance</td>
<td>212-5362</td>
</tr>
<tr>
<td>Kevin Chenevert</td>
<td>VP of Construction</td>
<td>212-5207</td>
</tr>
<tr>
<td>Lani McWilliams</td>
<td>VP of Institutional Advancement</td>
<td>212-5318</td>
</tr>
<tr>
<td>Katie Smith</td>
<td>Sr. Director of Marketing</td>
<td>378-2693</td>
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Celebrating Nature: The Audubon Way
Strategic Plan for 2017-2020

Audubon Nature Institute
Celebrating the Wonders of Nature
Audubon Nature Institute

Our Purpose (Why do we exist?)
Celebrating the Wonders of Nature

Guiding Vision (Where are we headed?)
Creating a family of museums and parks dedicated to nature

Mission (What are we doing now to fulfill our purpose and vision)
Eight objectives support our mission:
- Provide a guest experience of outstanding quality
- Exhibit the diversity of wildlife
- Preserve native Louisiana habitats
- Educate our diverse audience about the natural world
- Enhance the care and survival of wildlife through research and conservation
- Provide opportunities for recreation in natural settings
- Operate a financially self-sufficient collection of museums and parks
- Weave quality entertainment through the guest experience

Core Values (What do we believe in?)
- **Service.** We recognize the importance of each and every guest experience and strive to make each one memorable through genuine hospitality, an attitude of caring, and careful training to ensure exceptional customer service.
- **People.** We value the great potential of each individual within the Audubon family. We stimulate initiative and maximize talent through clearly stated goals, professional training and the job support necessary to ensure individual success that exceeds expectations.
- **Stewardship.** We adhere to the highest standards in assuring the well-being of the animals and habitats under our care. Through pace-setting research, conservation and education programs, we work to preserve nature on a local, regional, national and global scale.
- **Innovation.** We enhance and encourage creativity, aggressively seeking to set new standards in all that we do, from new exhibit development to animal breeding programs.
- **Diversity.** We believe in recruiting from a diverse talent pool to build and maintain an extraordinary workforce. Our hiring and promotion practices emphasize ability and potential, eliminating barriers based on race, age, gender, sexual orientation, physical limitations, religion, ethnic background or national origin.
- **Cooperation.** Our growth and development—our every accomplishment—is made possible through a spirit of teamwork that unites our staff, galvanizes our community and ensures attainment of our mission, from educating our diverse audience to enhancing the care and survival of wildlife.
- **Leadership.** We seek to be industry role models and civic leaders, always guided by the highest professional and ethical standards, as well as an entrepreneurial spirit that recognizes selective economic development as a vehicle for advancing environmental education.
- **Stability.** Maintaining economic stability through financial self-sufficiency is paramount as we fuel our operations and strive to fulfill our ambitious vision for the future.
- **Fun.** Our celebrations of life emphasize enjoyment of the world around us. Good humor, optimism and playfulness translate into a healthy workplace—and the ideal environment for teaching others about the wonders of life and nature.
Celebrating Nature: The Audubon Way
Strategic Plan for 2017-2020

AUDUBON’S MOST RECENT STRATEGIC PLAN

Celebrating Nature: The Audubon Way was originally created through a consensus process involving 36 Audubon team members from across the organization, representing every level from Keeper to Sr. Vice President. The planning committee was split into groups that explored Audubon’s future priorities through four strategic imperatives that capture Audubon’s mission, vision and core values: Guest Experience, Conservation, Human Resources and Financial Resources. Together, they developed goals, objectives and milestones for their imperative with an implementation schedule of January 1, 2011, through December 31, 2013. With the assistance of Christel Slaughter of SSA, the executive team refined a final plan approved by the Audubon Nature Institute Board and Audubon Commission.

Celebrating Nature: The Audubon Way guided the implementation of a number of significant future-oriented initiatives. Because the planning process produced a fundamentally sound document, Audubon’s executive team and board determined that utilizing the critical issues and goals as the basis of our strategic plan through December 31, 2016.

A SOUND FOUNDATION

While Audubon operates in an ever-changing environment, our mission and core values remain constant. Our strategic imperatives remain unchanged as well. Our new strategic plan builds on the highly effective previous framework as new capital projects are built, new programs are launched, and procedures are refined to insure that positive changes take root.

Members of the executive team met during Fall 2016 to review objectives and milestones to guide Audubon from 2017 to 2020. Their updates to the strategic plan augment Audubon’s strengths: a major economic driver for the region, a meaningful destination for family fun, and a recognized leader in wildlife and coastal conservation. The plan positions Audubon to be on solid footing as it writes the next chapter of its history of success.

As an Audubon Team Member, you help to shape that success every day. This strategic plan is our road map, but it is meant to be adapted over the next three years to address new opportunities. We will report our accomplishments quarterly so that you may clearly see Audubon’s progress. I am looking forward to our journey and celebrating our achievements in the months ahead.

L. Ronald Forman
President and CEO
Audubon Nature Institute

December 5, 2016
Guest Experience

Audubon Nature Institute, through its parks, facilities and programs, will maximize its resources to reach a diverse audience and create a state-of-the-art experience that inspires repeat business.

Goal 1: Empower staff to “own” Audubon Nature Institute’s Guest experience
- Create an environment for staff that promotes understanding and ownership of the Audubon Nature Institute Guest Experience
- Develop a quality control system with accountability measures to insure a consistent Guest Experience across all facilities

Goal 2: Create a state-of-the-art Guest experience
- Develop, refine and utilize technology that will enhance and broaden guest experience, broadcast the less public side of the Audubon mission, and attract new markets
- Implement procedures for maintaining high standards for exhibits and guest areas at all Audubon facilities

Goal 3: Expand market share by reaching out to a diverse audience
- Diversify programs and services offered to the community and guests to strengthen Audubon’s bond with stakeholders.
- Continue collaboration with New Orleans’ hospitality and tourism industry to capture greater share of the visitor market

Goal 4: Increase opportunities for public engagement
- Increase communications with neighbors and other stakeholders on major initiatives and future plans
- Develop multi-faceted public affairs program that harnesses the power of social media
- Promote Audubon’s values and positive community impact through branding campaign.

<table>
<thead>
<tr>
<th>Major Milestones</th>
<th>Date</th>
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<tbody>
<tr>
<td>Implement Public Affairs program with emphasis on Social Media, crisis communication prep, neighborhood outreach, speakers’ bureau</td>
<td>Q2 2017</td>
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<tr>
<td>Develop new avenues for Community Relations activities</td>
<td>Q2 2017</td>
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<tr>
<td>Introduce new promotional program targeting visitors in collaboration with tourism industry, especially at Aquarium</td>
<td>Q2 2017</td>
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<tr>
<td>Develop map aps for Zoo, Aquarium, BGI, and Nature Center</td>
<td>Q3 2017</td>
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<tr>
<td>Improve Trip Advisor ranking to place in top 5 regional attractions</td>
<td>Q4 2017</td>
</tr>
<tr>
<td>Consistently lead peers on Top Box scores for overall satisfaction, employee courtesy, and net promoter score</td>
<td>Q4 2017</td>
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<tr>
<td>Eliminate all paper tickets at Audubon facilities</td>
<td>Q1 2018</td>
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<tr>
<td>Implement and evaluate branding campaign</td>
<td>Q2 2018</td>
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<td>Complete major guest amenity projects: Cooper Plaza, Park shelters</td>
<td>Q3 2018</td>
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<tr>
<td>Complete Audubon Park Master Plan</td>
<td>Q1 2019</td>
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Conservation

Audubon will create a citizenry of empowered environmental stewards through our museum and park experiences and education programs; will continue to be recognized worldwide as a leader in the preservation of endangered species through our scientific efforts and cooperative initiatives; and will embrace sustainability in operations and construction.

Goal 1: Inspire guests, staff and the community to embrace stewardship of the natural world through conservation education

- Develop and deliver robust, engaging programs that insure all participants experience a greater connection with the natural world
- Insure that exhibit graphics convey timely, accurate conservation messaging at all facilities
- Share conservation achievements with the world and within Audubon
- Prepare the next generation of conservation professionals and informed citizens

Goal 2: Develop new ways to preserve biodiversity

- Support management practices that advance animal welfare among Audubon’s collection and contribute to the sustainability of in situ and ex situ populations on local, regional, national and global levels.
- Prioritize conservation initiatives based on input from a broad range of experts
- Sustain and empower coastal communities and marine resources

Goal 3: Reduce Audubon’s environmental impact by implementing environmentally sound practices for resource management, construction and operations.

- Institute Audubon-wide Recycling Policy/Program that reduces amount of waste hauled to landfills
- Reduce Audubon-wide usage of energy
- Increase utilization of environmentally-friendly vendors, products and local sourcing
- Continue to incorporate US Green Building Council’s recommendations for LEED certification into construction projects and building operations

Major Milestones

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<tr>
<th>Event</th>
<th>Timeframe</th>
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<tbody>
<tr>
<td>Open Audubon Louisiana Nature Center, Jaguar Jungle II, Tropical Birdhouse, Lions</td>
<td>Q2 2017-Q2 2019</td>
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<tr>
<td>Open Aquarium shark touch pool, shared lobby, penguins, other exhibits</td>
<td>Q3 2017 – Q2 2020</td>
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<tr>
<td>Open Phase I of Alliance for Sustainable Wildlife</td>
<td>Q2 2017</td>
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<tr>
<td>Determine strategy to acquire USCG License should property be declared surplus</td>
<td>Q4 2017</td>
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<tr>
<td>Develop Conservation Report available for print or electronic sharing</td>
<td>Q4 2017</td>
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<tr>
<td>Achieve AZA reaccreditation for Zoo and Aquarium and recertification for FMASSC</td>
<td>Q2 2018, Q2 2019</td>
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<tr>
<td>Open remaining phases of Alliance for Sustainable Wildlife</td>
<td>Q2 2019</td>
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<tr>
<td>Develop storm water management plan for Audubon Park</td>
<td>Q1 2019</td>
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<tr>
<td>Host 2019 AZA Conference</td>
<td>Q3 2019</td>
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Human Resources

The Audubon board, staff and volunteers will be an outstanding, diverse group of people who are committed to the mission of Audubon Nature Institute

Goal 1: Provide a team environment where diverse, dedicated, creative staff and volunteers value and respect each other while supporting our mission

- Recruit and retain a qualified and diverse team motivated to provide outstanding service internally and externally
- Develop clear process for career mapping/succession planning

Goal 2: Invest in external resources to support innovative HR practices and programs

- Develop and implement a plan for user friendly technology to enhance HR systems and service delivery

<table>
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<tr>
<th>Major Milestones</th>
<th>Timeframe</th>
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<tbody>
<tr>
<td>Implement thorough and consistent entry level onboarding activities</td>
<td>Q3 2017</td>
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<tr>
<td>Increase engagement with local special needs orgs, senior groups, and diversion programs</td>
<td>Q3 2017</td>
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<tr>
<td>Standardize HR Reporting of key business indicators</td>
<td>Q3 2017</td>
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<tr>
<td>Update current compensation program with defined job levels and salary bands</td>
<td>Q4 2017</td>
</tr>
<tr>
<td>Implement Career Mapping and Strategic Succession Planning</td>
<td>Q4 2017</td>
</tr>
<tr>
<td>Automate Application System through ADP, eliminate WooFoo applications</td>
<td>Q1 2018</td>
</tr>
<tr>
<td>Automate Performance Review system through ADP</td>
<td>Q1 2018</td>
</tr>
</tbody>
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Financial Resources

Audubon will maintain a financial base which will allow our facilities to continue to grow and provide outstanding experiences for our guests, employees and the entire community

Goal 1: Aggressively manage existing and create new revenue-producing activities in order to maximize net revenues
- Strategically identify new revenue sources or cost-saving initiatives in all departments
- Set stretch financial targets that clearly support strategic objectives.

Goal 2: Continue implementation of comprehensive resource management systems that will consistently and effectively control operating costs
- Finalize acquisition of user-friendly technology to enhance all automated business systems

Goal 3: Raise public and private resources needed to implement critical strategic initiatives
- Develop programs and procedures that reinforce Audubon’s brand and our not-for-profit status within the community
- Launch capital campaign targeting Audubon 2020 capital projects, endowment, and unrestricted/budget-relieving funds
- Develop partnerships that provide financial support of programs

Goal 4: Develop a capital projects initiative that will focus on the capital projects budgeting, maintenance and overall management process
- Provide the Construction Department with the necessary support and technology to effectively manage large and small capital projects across Audubon

<table>
<thead>
<tr>
<th>Major Milestones</th>
<th>Date</th>
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<tbody>
<tr>
<td>Determine Changing Exhibits strategy for Zoo and Aquarium</td>
<td>Q1 2017</td>
</tr>
<tr>
<td>Complete implementation of electronic purchasing system</td>
<td>Q2 2017</td>
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<tr>
<td>Determine viability of relocating BGI to Aquarium facility</td>
<td>Q2 2017</td>
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<tr>
<td>Implement new budgeting process including annual org-wide targets,</td>
<td>Q3 2017</td>
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<tr>
<td>departmental program review, information sharing and reporting</td>
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<tr>
<td>Implement Audubon-Wide Gift Card</td>
<td>Q3 2017</td>
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<tr>
<td>Augment in-house construction and design team to address range of construction</td>
<td>Q4 2017</td>
</tr>
<tr>
<td>and major maintenance projects</td>
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<tr>
<td>Conduct millage renewal campaign</td>
<td>Q1 2019</td>
</tr>
<tr>
<td>Reduce net millage proceeds allocated to operations annually to phase out</td>
<td>Q4 2019</td>
</tr>
<tr>
<td>dependency on current millage; reallocate for maintenance/improvements</td>
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</table>
MANAGEMENT AND

COOPERATIVE ENDEAVOR AGREEMENT

BETWEEN

THE AUDUBON COMMISSION

AND THE AUDUBON NATURE INSTITUTE, INC.

DATED AS OF THIS 24th DAY OF OCTOBER 2013
THIS MANAGEMENT AND COOPERATIVE ENDEAVOR AGREEMENT (hereinafter referred to as "the Agreement") is entered into this 31st day of October, 2013 in New Orleans, Louisiana, by and between the Audubon Commission (hereinafter referred to as the "Commission"), formerly known as the Audubon Park Commission, an Independent Agency of the City of New Orleans, as created by Act 191 of 1914, as amended, appearing herein through its President, Kelly Duncan, pursuant to a Resolution of the Commission dated October 24, 2013 and the Audubon Nature Institute, Inc. (hereinafter referred to as the "Institute"), formerly the Audubon Institute, Inc., a Louisiana non-profit corporation with its principal place of business and domicile in the Parish of Orleans, Louisiana, as created by its restated Articles of Incorporation dated February 23, 1988, appearing herein through its Chairman, Leslie P. Gottsegen, pursuant to a Resolution of its Board of Directors dated October 2, 2013.

WITNESSETH:

WHEREAS, the Commission, formerly the Audubon Park Commission, is an independent agency of the City of New Orleans as created by Act 191 of 1914 of the Louisiana Legislature, as amended; and,

WHEREAS, the Commission was recognized and continued by the Charter of the City of New Orleans in Section 5-801, et seq.; and,

WHEREAS, the Institute, a nonprofit corporation, formerly the Audubon Institute, has, among its purposes, the operation and management of the Audubon Facilities for the benefit of the Commission; and,

WHEREAS, the Commission owns, controls and manages various Facilities in the State of Louisiana in fulfillment of its goals, purposes and objectives, including, but not limited to Audubon Park, the Audubon Zoo, the Audubon Aquarium of the Americas, Woldenberg Riverfront Park, the Entergy IMAX Theatre, the Freeport McMoRan Audubon Species Survival Center, the Audubon Center for Reproduction of Endangered Species, the Audubon Louisiana Nature Center, Audubon Wilderness Park and the Audubon Insectarium (collectively, hereinafter referred to as the "Audubon Facilities"); and

WHEREAS, the Commission and the Institute entered into the original Management Agreement (the "Agreement") dated November 3, 1988, a copy of which is annexed hereto and made a part hereof and subsequent agreements as described in Article I hereafter; and,

WHEREAS, the Commission and the Institute agree to combine all of the various agreements which existed between them for the management of the Audubon Facilities into one comprehensive agreement; and,

WHEREAS, this Agreement was authorized by Calendar Ordinance 23,767 dated July 5,
WHEREAS, the Commission and the Institute desire to continue to extend their relationship by entering into a new agreement substantially in the form of the previous agreements; and,

WHEREAS, the Commission and the Institute desire to continue their longstanding relationship which has truly been a cooperative endeavor which has resulted in tremendous benefits to each organization, as well as benefitting the facilities owned by the Commission and operated by the Institute.

WHEREAS, the Commission and the Institute agree that it is to their mutual benefit to enter into this Agreement.

NOW, THEREFORE, in consideration of the foregoing and the mutual covenants and agreements herein, and intending to be legally bound, the parties do hereby agree as follows:

ARTICLE I.

TERMINATION OF PREVIOUS AGREEMENTS

The parties do hereby agree that this Agreement shall take the place of, and supersede, all previous Agreements between the parties for the management and operation of the Audubon Facilities. This Agreement shall supersede and take the place of the following Agreements:

1.1 Agreement to operate Audubon Zoo, dated November 3, 1988.
1.2 Agreement to operate the Aquarium and Riverfront Park, dated November 11, 1988.
1.4 Agreement to operate the Audubon Park and Zoo, dated August 1, 1992.
1.5 Agreement to operate the Audubon Aquarium of the Americas and Riverfront Park, dated April 3, 1992.
1.6 Agreement to operate the Species Survival and Research Center and Wilderness Park, dated February 15, 1993
1.7 Agreement to operate the Audubon Park and Zoo, dated July 15, 1998.
1.8 Agreement to operate the Audubon Aquarium of the Americas and Riverfront Park, dated July 15, 1998.
1.9 Agreement to operate the Freeport McMoRan Audubon Species Survival Center, dated July 15, 1998.
1.10 Agreement to operate the Audubon Louisiana Nature and Science Center dated, July 15, 1998.
1.11 Agreement to combine all previous Agreements dated, January 29, 2002.
1.12 Agreement to extend previous Agreement for ten (10) years dated, January 29, 2002.
ARTICLE 2.

TERM OF MANAGEMENT AGREEMENT

The term of this Management Agreement shall be for fifteen (15) years and shall commence on the date of this Agreement and terminate on ________, 2028, unless extended by the parties.

ARTICLE 3.

DESCRIPTION OF AUDUBON FACILITIES

The Audubon Facilities, subject to this Agreement, as of the date of this Agreement, shall consist of the following:

3.1 Audubon Park
3.2 Audubon Zoo
3.3 Entergy IMAX Theatre
3.4 Woldenberg Riverfront Park
3.5 Audubon Aquarium of the Americas
3.6 Audubon Center for Research of Endangered Species
3.7 Freeport McMoRan Audubon Species Survival Center
3.8 Audubon Louisiana Nature Center
3.9 Audubon Insectarium
3.10 Audubon Wilderness Park

The foregoing shall be collectively referred to as the “Audubon Facilities” and shall include any future Facilities acquired by the Commission. In the event that the Commission acquires additional facilities, those facilities shall be added by amendment to this Agreement and in accordance with Article 33 supra.
ARTICLE 4.
DESCRIPTION OF MANAGEMENT DUTIES

The Institute shall, from this date, undertake complete operation, management and control, subject to the reserved rights of the responsibility of the Commission, of the Audubon Facilities as follows:

4.1 The rights and responsibilities and duties of the Institute pursuant to this Management Agreement shall be:

4.1.1 The Institute shall: (1) manage, operate, develop, improve and provide all services for the Audubon Facilities, including fundraising on behalf of the Commission, except as limited in this Management Agreement; (2) maintain all buildings, exhibits and Facilities; (3) care for all animals; (4) provide for the day-to-day operation of the Audubon Facilities; (5) care for all grounds, including trees, roads, lighting and walkways; (6) provide administrative, marketing, public relations and membership services, as required for the proper operation of the Facilities; (7) provide educational programs; (8) provide food and beverage service and such other services as may be required to maintain and operate the Audubon Facilities in an efficient, business-like and economical manner in substantially the same manner as is presently being undertaken by the Institute as provided in previous agreements.

4.1.2 The Institute shall preserve, maintain and care for such animals, birds, reptiles, fish and their progeny and products thereof, and exhibits and personal property, for the term of this Management Agreement upon the terms, covenants and conditions herein expressed. Title to all such animals, birds, reptiles, fish, progeny and products thereof and exhibits and personal property shall always remain vested in the Commission.

4.1.3 The Institute shall submit its operating budget annually to the Commission, the Mayor of the City of New Orleans, and the City Council no later than December 31st of each year. The Institute may submit an amended budget as it deems necessary. The Institute in its budget shall recommend such fees and charges to be charged by the Commission for the admission to and use of the Facilities managed by the Institute. Such fees and charges to be collected by the Institute for the account of the Commission. The Institute is hereby authorized to expend the funds of the Commission for the purposes described in Section 4.1.1, above, after all bonded indebtedness is properly serviced and in accordance with the previously submitted budget. The Commission shall have the reasonable authority to approve and/or amend the budget at any time. The Commission shall retain the right to obtain documentation that the Institute is expending the aforementioned monies in accordance with the Commission's authority to develop and operate the Audubon
Facilities, and shall have the right to approve the purposes for which the aforementioned monies are being expended.

4.1.4 All monies from the operation of the Audubon Facilities, and all tax revenues, shall be collected by the Institute on behalf of the Commission and deposited, on a daily basis, in an account maintained and administered by the Commission in accordance with applicable law and pursuant to Section 4.1.3 above.

4.1.5 The Institute agrees not to permit more than five (5%) percent of the total square footage of the Audubon Facilities and to be leased, sub-leased or otherwise used by a non-governmental unit or to be used in a "private business use" as defined in Section 141(b)(6) of the Internal Revenue Code of 1986, as amended.

4.1.6 The Institute may not exchange or transfer the animals, birds, reptiles and fish comprising a substantial amount of the animal population or personal property in its custody. The Institute is specifically authorized to transfer said animals, birds, reptiles, fish or personal property within or outside of the Audubon Facilities and premises without approval of the Commission if said transfer does not, at any one time, exceed a substantial amount of the animal population of the Facilities.

4.1.7 The Institute shall maintain separate accounts, books and records for the operation of the Audubon Facilities and agrees that all of its records of any nature or kind whatsoever (except the personnel files of its employees) shall be open and available to the Commission or its duly authorized representative for inspection. These records are available only to the Commission for inspection and shall only apply to those matters involving the expenditure of Commission funds.

4.1.8 The Institute shall cause to be made an Annual Audited Statement of its accounts no later than November 1st of each year and shall submit this Annual Audited Statement to the Commission.

4.1.9 The Institute shall hire such employees as it deems necessary to fulfill its responsibilities undertaken pursuant to this agreement under the terms and conditions determined by the Institute.

4.1.10 The Institute, agrees that it, and its officers, directors and employees shall be subject to the Codes of Ethics of the City of New Orleans and the State of Louisiana. The enforcement of this provision shall be available only to the Commission insofar as is applicable to the expenditure of Commission funds.

4.1.11 The Board of Directors of the Audubon Nature Institute, Inc., shall be composed of at least twenty-five (25%) minority membership and of at least seventy-five (75%) percent registered voters of the City of New Orleans.
4.1.12 The Institute and the Commission specifically agree to comply with the applicable provisions of Act 309 of 1986 of the State of Louisiana and Internal Revenue Service, Revenue Procedure 82-14, Ordinance 23,767 dated July 5, 2001.

4.1.13 The Institute agrees not to employ as its chief executive officer any person who is a member of the Commission.

4.1.14 The Institute specifically agrees to comply with the applicable provisions of the ordinances in effect on January 1, 1989 for the City of New Orleans, governing minority participation and affirmative action.

4.1.15 The Institute shall not be responsible for any extraordinary clean up caused by storms or hurricanes.

4.2 The obligations and duties of the Commission pursuant to this Agreement shall be as follows:

4.2.1 The Commission shall have the authority to approve and control the design and development of the Audubon Facilities and shall provide that the powers of the Audubon Commission, as provided in the City Charter, shall not be diminished or restricted.

4.2.2 The Commission shall retain all authority granted to it by Act 191 of 1914 of the Louisiana Legislature, Act 309 of 1986 of the Louisiana Legislature and any and all other applicable acts of the Louisiana Legislature or the City Charter in order to act directly or for enforcement of the terms of this Management Agreement with reference to the duties and responsibilities of the Institute.

4.2.3 Written approval by the Commission must be given to the Institute for any physical improvements at the Audubon Facilities, having a cost in excess of ONE HUNDRED FIFTY THOUSAND AND NO/100 ($150,000.00) DOLLARS.

4.2.4 Title to all improvements, acquired, completed or constructed by the Institute, at the Audubon Facilities, and title to all furniture, furnishings and equipment purchased for use at the Audubon Facilities, shall be and remain in the name of the Commission.

4.2.5 The Commission agrees that the Chief Executive Officer of the Institute may execute documents on behalf of the Commission as appropriate.

4.2.6 The President of the Commission shall be responsible to administer the obligations of the Commission under this management agreement.

4.2.7 The Commission agrees to impose admission fees and other charges in an amount,
when combined with all other revenue sources of the Commission, will be sufficient for the Institute to maintain and operate the Audubon Facilities.

4.2.8 The Commission agrees not to permit more than 5% of the total square footage of the Audubon Facilities to be leased, sub-leased, or otherwise used by a non-governmental unit or to be considered used in a "private business use" as defined in Section 141(b)(6) of the Internal Revenue Code of 1986, as amended.

ARTICLE 5.

MANAGEMENT FEE

The Commission shall pay for the cost and operation of the Audubon Facilities as detailed annually in the budget of the Institute and as approved by the Commission. The annual budget of the Institute, relating to the Audubon Facilities, shall include expenses for compensation for personnel responsible for the operation and administration of the Audubon Facilities shall provide for an annual management fee to the Institute in the amount of FIFTY THOUSAND AND NO/100 ($50,000.00) DOLLARS. This fee shall be paid annually and adjusted on January 1st of each year in accordance with the Consumer Price Index as compared to the Consumer Price Index for January 1st of the previous year. The Commission shall also reimburse the Institute for all expenses that it incurs on behalf of the Commission in furtherance of this Agreement and all extraordinary expenses related to force majeure.

ARTICLE 6.

ASSIGNMENTS

6.1 The Institute shall not assign this Management Agreement, or any interest herein, and shall not sublet the premises or any part thereof or any right or privilege pertinent thereto, or suffer any other person to occupy or use the Audubon Facilities, except as consistent with the purpose of this Management Agreement, without the prior written consent of the Commission.

6.2 A consent to assignment or subletting shall not be deemed to be a consent to any subsequent assignment or subletting or use by any other person. Any such assignment or subletting without such consent shall be void. This Management Agreement shall not, nor shall any interest therein, be assignable, as to the interest of the Institute by operation of law, without the written consent of the Commission.

6.3 The Commission may not assign this Agreement.

ARTICLE 7.

RESERVATION OF RIGHTS

The Commission reserves and shall always have the right to enter all of the premises
operated by the Institute for the purpose of viewing the condition of same, or to protect its
ownership interests in the premises and in the animals, birds, reptiles, fish, exhibits and personal
property located thereon or to inspect the operations conducted on said premises. In the event that
the Commission determine that the premises are not in a safe, healthy or satisfactory condition, or
that a violation exists of any municipal, state or federal ordinance, statute or law, or any breach of
condition of this Management Agreement has occurred with regard to maintenance, the
Commission shall have the right upon thirty (30) days written notice, and completion of all
mediation and arbitration provisions of this Agreement to contract with a third party for any
necessary maintenance or repair work.

ARTICLE 8.

LIMITATION OF USE

The Institute shall not, without the prior written consent of the Commission, use or permit
said premises, or any part thereof, to be used, for any purpose or purposes other than the purpose or
purposes for which the premises are to be used as set forth in this Management Agreement. No use
shall be made, or permitted to be made, of the premises described herein, nor acts done, which will
increase the existing rate of insurance upon the building or buildings, if any, belonging to the
Commission, which would be located on the premises or in which the premises may be located, or
cause a cancellation of any insurance policy covering said building or buildings, or any part thereof,
unless such use is incidental to the use authorized by this Management Agreement. Further, no
article which may be prohibited by the standard form of fire insurance policy, may be permitted to
be kept, used, or sold in or about the premises.

ARTICLE 9.

INSURANCE REQUIREMENTS

9.1 General Insurance Requirements:

9.1.1 Insurance Companies: All insurance shall be written with insurance companies
authorized and licensed to do business in the State of Louisiana and acceptable to
the Commission (Best's rating A, V, or better). Self-insurance programs
authorized by the Commissioner of Insurance of the State of Louisiana for
workers' compensation insurance are acceptable, provided the Institute delivers to
the Commission a notarized copy of the Institute's authority to self-insure.

9.1.2 Primary Insurance: All insurance required herein shall be primary to any similar
insurance that may be carried by the Commission for its own protection.

9.1.3 Insurance Certificates: Before this Agreement becomes effective, the Institute
shall furnish to the Commission original, signed, certificates evidencing that it has
procured the insurance herein required, and during the term of this Agreement
Institute shall replace all such certificates with new ones before they expire.
9.1.4 Named Insured: Except for the workers' compensation insurance, the Commission and the City of New Orleans shall be named as an additional insureds on all policies required herein as applicable.

9.1.5 Waiver of Subrogation: All insurance policies required herein, with the exception of workers compensation, as well as any other insurance carried by the Institute for its protection or the protection of its property on the Audubon Facilities, shall provide that the insurers waive, in favor of the Commission and the City of New Orleans, any rights of subrogation.

9.1.6 Notice of Cancellation: All policies required herein, with the exception of workers compensation, shall provide for thirty (30) days' written notice of cancellation or material change to be sent to the Commission and the Institute at 6500 Magazine Street, New Orleans Louisiana 70118.

9.1.7 Term: All insurance required in this Section shall remain in effect during the entire term of this Agreement, including any extensions.

9.1.8 Deductibles: The Institute shall be liable to the Commission for all deductibles maintained under any of the insurance coverages required herein.

9.2 Comprehensive General Liability Insurance: The Institute shall procure and maintain, at its sole cost and expense, comprehensive general liability insurance (on an occurrence basis) with limits of liability of not less than five million dollars ($5,000,000) for all injuries or deaths resulting to any one person or from any one occurrence. The aggregate limit for products and completed operations shall be not less than five million dollars ($5,000,000). The limit of liability for property damage shall be not less than five million dollars ($5,000,000) for each occurrence and aggregate. Coverage under such insurance shall also include damage hazards. This insurance shall include coverage for explosion, collapse and underground property damage hazards, completed operations and "broad form contractual endorsement". Where the Institute's operations include the use of water craft, the water craft exclusion in the comprehensive general liability policy shall be eliminated or substituted with an appropriate watercraft policy.

9.3 Comprehensive Motor Vehicle Liability Insurance: The Institute shall procure and maintain, at its sole cost and expense, comprehensive motor vehicle liability insurance which shall include hired car and non-ownership coverage with limit of liability of not less than five million dollars ($5,000,000) for all injuries or deaths resulting to any one person or from any one occurrence. The limit of liability for property damage shall be not less than Five million dollars ($5,000,000) for each occurrence and aggregate.

9.4 Workers' Compensation Insurance: The Institute shall procure and maintain, at its sole cost and expense, workers' compensation insurance that will protect the Institute from claims under the Louisiana Workers' Compensation Act as well as under the Federal Longshoremen's
and Harbor Workers' Compensation Act, if applicable. The limit of liability under the employer's liability section of the workers' compensation insurance policy shall be not less than five hundred thousand dollars ($500,000). Whenever applicable, protection shall also be provided for liability under the Jones Act and under general maritime law in an amount of not less than one million dollars ($1,000,000).

9.5 Property Insurance:

9.5.1 The Institute shall procure and maintain, at its sole cost and expense, broad form property insurance in favor of the Commission in the amount of $70,000,000.00 ($50,000,000.00 for named storm coverage). Such insurance shall be written in the name of the Institute, but shall provide that any loss payable under the policy shall be adjustable with and payable to the Commission. The above insurance shall be procured provided it is reasonably commercially available. In the event that these amounts are not available for reasonable commercial premiums, then the maximum amount so available shall be procured.

9.5.2 Notwithstanding the provisions of the above or any other provision to the contrary in this Agreement, the Institute shall have the option of procuring at its sole cost and expense property insurance of the type described above up to the amount of the full replacement cost of the Commission's improvements. Such insurance shall be endorsed as primary to any similar insurance maintained by the Commission and shall be written in the name of the Institute, and any loss payable under the policy shall be payable to the Institute. The Commission shall be named as a co-loss payee under the said policy. In regard to the proceeds of any property insurance policy purchased by the Institute pursuant to this Subsection, the Institute shall have the option to use the proceeds of any such policy to repair or replace the damaged or destroyed improvements. Any proceeds remaining and any other amounts which the Institute may recover as a result of any casualty to the Audubon Facilities shall be remitted to Commission within thirty (30) days of their receipt by the Institute. If the Institute elects not to use the proceeds of any such insurance policy or other amounts recovered as a result of any casualty to the Audubon Facilities to repair or replace the damaged or destroyed improvements on the Audubon Facilities, then, in such case, the proceeds of any insurance or other amounts recovered as a result of any casualty to the Audubon Facilities shall be remitted to the Commission within thirty (30) days of their receipt by the Institute.
ARTICLE 10.

HOLD HARMLESS AND INDEMNIFICATION

The Commission and the City of New Orleans, and their agents, officers and employees, shall not be liable, nor be held liable, for any alleged claims, liabilities, penalties, fines or any damage to the goods, properties or effects of the Institute or any of the Institute's representatives, agents, employees, guests, licensees, invitees, patrons, or clientele or any other persons whatsoever, nor for persons, injuries or the death of any person, whether caused by or resulting from any alleged act or alleged omission of any person or from any alleged defect in any part of the premises operated and managed by the Institute or for any other cause or reason whatsoever.

The Institute further agrees to defend, indemnify and hold free and harmless the Commission and the City of New Orleans, and its authorized agents, officers and employees against any of the foregoing liabilities and any costs and expenses as they are incurred by the Commission and the City of New Orleans, on account of any claim or claims therefore; however, the Institute will not indemnify and hold harmless the Commission and/or the City of New Orleans, or their agents, officers and employees for any acts of these indemnitees which constitute willful or intentional tort, fraud or which result in criminal penalties.

ARTICLE 11.

ALTERATIONS AND CONSTRUCTION BY THE INSTITUTE

The Institute agrees to maintain good care of the Audubon Facilities, fixtures and appurtenances, and of all alterations, additions and improvements to the aforementioned areas and to make all repairs in and about the same areas that may be necessary to preserve them in good order and condition, with ordinary wear and tear and damage by fire and the elements excepted, and to promptly pay the expense of such repairs. The Institute agrees, upon the termination of this Management Agreement, to surrender to the Commission the Audubon Facilities, with improvements in the same condition as when received or as may have been constructed or repaired.

ARTICLE 12.

INDEMNIFICATION AND HOLD HARMLESS AGREEMENT AS TO CLAIMS FOR LABOR AND MATERIAL

The Institute shall hold the Commission free and harmless and indemnify the Commission against all claims for labor and materials in connection with improvements, repair or alterations to the Audubon Facilities supervised by the Institute and the cost of defending against such claims, including reasonable attorney's fees.

Further, during any period that improvements, repairs or alterations are being constructed on the premises by anyone other than the Commission, the Institute shall substantially comply with all of the provisions of the Public Works Act of the State of Louisiana insofar as bonding requirements
are concerned. The Institute, as agent for the Commission, shall require each and every contractor to provide good and solvent surety in an amount not less than that required by the Public Works Act. The provisions of this part shall not be applicable to any contracts under the value of which are less than the sum of ONE HUNDRED FIFTY THOUSAND AND NO/100 ($150,000.00) DOLLARS. In addition to the Institute being named an indemnitee, the Commission shall additionally be named.

In the event that any lien for labor or materials or arising from any improvements, repair or alterations other than the original construction, is imposed or recorded against the Audubon Facilities, and the lien holder attempts to perfect such lien by lawsuit and the Institute shall have failed to comply with the requirements of this Article, this Management Agreement shall be subject to default as hereinafter provided.

ARTICLE 13.

RESTRICTION OF RIGHT TO MORTGAGE

The Institute shall not have any rights of any nature or kind whatsoever to encumber by way of mortgage or other encumbrances any premises owned by the Commission or other items of its property of any nature and kind whatsoever, without the express written consent of the Commission.

ARTICLE 14.

COMPLIANCE WITH APPLICABLE LAW

The Institute shall comply and secure compliance with all requirements of municipal, state and federal laws, statutes and regulations now in force, or which may hereafter be in force, pertaining to the Audubon Facilities, or the operations conducted thereon, and shall faithfully observe, and secure observance with, in the reparation of the aforementioned premises, all municipal ordinances and state and federal statutes now in force or which may hereafter be in force, and shall pay before delinquency any taxes and assessments and fees levied or assessed against the Institute or the premises by reason of any buildings, structures, machines, appliances or other improvements of any kind or nature whatsoever, erected or installed which are not owned by the Commission by reason of the business or other activities of the Institute upon or in connection with the operation of the Audubon Facilities. The Institute specifically agrees to use its best efforts to maintain its tax free status from all taxing authorities.
ARTICLE 15.

WAIVER BY THE COMMISSION

The waiver by either party of the breach of any terms, covenant or condition herein contained shall not be deemed to be a waiver of such term, covenant, or condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained. Any failure on the part of a party to require or exact full and complete compliance with any of the covenants, conditions or terms of this Management Agreement shall not be construed in any manner as changing the terms thereof or to stop or prevent the party from enforcing the full provisions hereof, nor shall the terms of this Management Agreement be changed or altered in any manner whatsoever other than by written agreement between the Commission and the Institute.

ARTICLE 16.

SURRENDER AND/OR CANCELLATION OF AGREEMENT

The voluntary or other surrender of this Management Agreement by the Institute or a mutual cancellation thereof by the Institute and the Commission, shall not work as a merger and shall not, at the option of the Commission terminate any existing sub-leases or sub-tenancies, or may, at the option of the Commission, operate as an assignment to it of any and all such sub-leases or sub-tenancies.

ARTICLE 17.

DEFAULT

In the event that (a) either party shall default in the performance or fulfillment of any covenant, term or condition contained herein on its part to be performed or fulfilled and shall fail to cure such default within thirty (30) days following the service on it of a written notice by and from the non-defaulting party specifying the default or defaults complained of and the date on which the defaulting party's rights hereunder will be terminated as hereinafter provided if such default or defaults are not cured, or (b) that either party shall file a voluntary petition in bankruptcy, or (c) that either party shall be adjudicated a bankrupt, or (d) that either party shall make a general assignment for the benefit of creditors and/or petition the courts of the State of Louisiana for liquidation, then, and in either event or in any of the aforementioned events, the non-defaulting party may, at its option, without further notice or demand upon the defaulting party or upon any person or persons claiming by or through the defaulting party, immediately cancel and terminate this Management Agreement and terminate each, every and all of the rights of the defaulting party and of any and all persons claiming by, through or under the defaulting party in and to the operated premises and in or to the further possession thereof and may thereupon enter into and upon the Audubon Facilities, and take possession and operation of the aforementioned premises. The rights of the non-defaulting party hereinabove set forth are cumulative only and shall in no way be deemed to limit any of the other provisions of this Management Agreement or otherwise to deny the non-defaulting party any right or remedy which it may have or assert against the defaulting party under any law in effect at the date hereof or which may hereafter be enacted or become effective, with the intent herein being that the rights and remedies of the non-defaulting party, as hereinafter set forth, shall supplement or
be an addition to or in aid of the other provisions of this Management Agreement and of any right and remedy that the non-defaulting party may have against the defaulting party. This default provision is subject to the provisions of the following Paragraph.

ARTICLE 18.

DISPUTE RESOLUTION: EXTRAORDINARY RELIEF, BINDING ARBITRATION

18.1 Dispute Resolution; Extraordinary Relief

18.1.1 The parties hereto will attempt to settle any claim or controversy arising out of or relating to this Agreement through consultation and negotiation in good faith and a spirit of mutual cooperation. However, at any time before or during such negotiations, or following any unsuccessful negotiations, either party may by written notice to the other demand that the dispute be submitted to mediation. When such a demand is made, the parties shall within ten (10) days jointly make arrangements for the mediation of the dispute within the State of Louisiana with the American Arbitration Association in accordance with the rules governing Commercial Dispute Resolution Procedures. If the dispute has not been resolved within thirty (30) days of any written demand for mediation, or within a longer time period to which the parties may agree, the dispute shall be submitted to binding arbitration. Such binding arbitration shall be conducted within the City of New Orleans, State of Louisiana, in accordance with the then-current Rules of the American Arbitration Association.

18.1.2 The Commission and the Institute shall each name one arbitrator, and those two arbitrators shall name the third arbitrator to the panel. The panel shall consist of three arbitrators, and a majority of the arbitrators shall be necessary for a decision of the panel. All fees and expenses of the panel shall be fixed by the panel. Wherever possible, the panel is mandated to return a decision that will allow the continuation of this Agreement. Only in extraordinary circumstances shall the panel dissolve this Agreement. The panel may award damages or any other remedy in its sole discretion.

18.1.3 The arbitration shall be governed by the United States Arbitration Act, 9 U.S.C. Section 1-16 (as may be amended), and judgment upon the award rendered by the arbitrator may be entered by any court having jurisdiction thereof. The panel is empowered to award attorney’s fees but is not empowered to award damages in excess of compensatory damages, and each party hereby irrevocably waives any right to recover such damages with respect to any dispute arising out of or relating to this Agreement.

18.1.4 Nothing in this Agreement will prevent either party from resorting to judicial proceedings for the limited purpose of seeking a preliminary injunction or to avoid the barring of the claim under the applicable statute of limitations. In
addition, resort by either party to negotiation, mediation or arbitration pursuant to this Agreement shall not be construed under the doctrine of laches, waiver or estoppel to affect adversely the rights of either party to pursue any such judicial relief; provided, however, that irrespective of the filing of any such request for judicial relief the party shall continue to participate in the dispute resolution proceedings required by this paragraph. Any negotiation or mediation which takes place pursuant to this Agreement shall be confidential and shall be treated as a compromise and settlement negotiation for purposes of the Federal Rules of Evidence and State rules of evidence.

ARTICLE 19.

CONDITIONS OF FACILITIES

19.1 Conditions of Facilities:

19.1.1 The Institute acknowledges that it has operated all of the Audubon Facilities for some time and agrees to accept them in their present condition without any obligation on the Commission to make any changes or improvements or to the construction of any kind, whether in connection with access, utilities or otherwise.

19.1.2 The Institute specifically acknowledges that it has inspected the environmental condition of all of the Audubon Facilities to its satisfaction and agrees to accept the Audubon Facilities in their present environmental condition. Notwithstanding any other provisions of this Agreement to the contrary, the Institute agrees to be responsible for the cost of any environmental clean-up or remediation necessary because of the environmental conditions of the Audubon Facilities attributable to its operations.

ARTICLE 20.

LOSS, DAMAGE AND DESTRUCTION

20.1 Except as provided herein, the occurrence of any loss, damage or destruction of the Audubon Facilities, however caused, and whether covered by insurance or not, shall not be grounds for cancellation or termination of this Agreement. The Commission shall be under no obligation to repair, replace or restore any of the Audubon Facilities, which may be the subject of such loss, damage or destruction, and its failure to do so shall not be grounds for cancellation of this Agreement.

20.2 The Institute agrees that it shall, at its own cost, risk and expense, promptly and with due diligence repair, replace or restore any or all of the Audubon Facilities which may become the subject of such loss, damage or destruction, however caused, subject to reimbursement from third parties, except as provided in Section 4.1.15. The Institute shall obtain the written consent of
Commission to the plans for any repairs, replacement, or restorations, and this consent shall not be unreasonably withheld. The proceeds derived from the Institute's or any tortfeasor's insurance policies and amounts recovered from third parties shall be applied toward such repair, replacement or restoration.

ARTICLE 21.

COSTS, RISKS AND EXPENSES

21.1 The Institute shall pay all costs and assume all risks in doing work, or carrying on operations, now or hereafter permitted or required under the terms and conditions of this Agreement, except as may be otherwise specifically designated in this Agreement or in written instructions given or agreements made by proper authority under the terms and conditions of this Agreement. The Institute shall pay all costs, reasonable attorneys' fees and other expenses incurred by the Commission in enforcing the covenants of this Agreement, should the Institute be found in violation. The section shall be reciprocal.

21.2 The application for and installation of any water, gas, sewerage and drainage lines, electric power cables and telephone cables and any other utility-type services shall be made by the Institute at no cost, risk or expense to the Commission. The metering of all such utilities shall be in the name of the Institute, and all bills rendered for the consumption of said utilities shall be in the name of and shall be payable by Institute. The Commission shall be under no obligation, either for the cost of installation, maintenance or removal or, for the bills for consumption of any utilities at the Audubon Facilities.

ARTICLE 22.

INSPECTION

In order that the Commission may carry out the obligations imposed on it by law, by this Agreement or otherwise, and to ascertain whether or not the Institute's covenants are being observed, the Commission shall have the right at all reasonable times to enter on and to inspect the Audubon Facilities.

ARTICLE 23.

COMPLETE AGREEMENT

It is specifically understood and agreed between the parties that this Management Agreement contains a complete expression of the whole Agreement between the parties hereto, and that there are no promises, representations, agreements, warranties, or inducements, either expressed verbally or implied between them except as fully set forth herein, and, further, that the Management Agreement cannot be enlarged, modified, or changed in any respect except by written agreement duly executed by and between both parties.
ARTICLE 24.

CHANGE OF USE

Prior to the Institute's changing the use of any of the Audubon Facilities, it shall first obtain the written permission of the Commission.

ARTICLE 25.

CONTINUITY OF PREVIOUS CONTRACTS AND AGREEMENTS INVOLVING THE COMMISSION

Nothing herein shall be construed in this document as canceling any agreements, which the Commission has previously entered into of any kind or nature whatsoever. The Commission specifically reserves the right to assign any and all previous contracts that it has entered into to the Institute.

ARTICLE 26.

RETURN OF ASSETS

Upon termination of this Management Agreement, all movable assets of the Institute used in the management and operation of the Audubon Facilities shall become the property of the Commission.

ARTICLE 27.

OTHER BUSINESS

In addition to the powers, duties and rights conferred on the Institute by this Management Agreements the Institute shall have the right to engage in any business so long as it is not in conflict with this Management Agreement.

ARTICLE 28.

NOTICE

All notices given herein shall be given to the President of the Commission at his or her personal residence which shall be furnished to the Institute upon the President taking office.

All notices given herein shall be given to the President and Chief Executive Officer of the Institute at 6500 Magazine Street, New Orleans, Louisiana 70118.
ARTICLE 29.

JOINT VENTURE DENIED

Nothing in this Agreement shall be construed to create or constitute a partnership, joint venture or agency relationship between the Institute and the Commission, the existence or any such relationship being hereby expressly denied.

ARTICLE 30.

HEADINGS; INTERPRETATION; SURVIVAL

The Agreement heading and all section headings are for quick reference and convenience only and do not alter, amend, explain or otherwise affect the terms and conditions appearing in this Agreement. The language and all parts of this Agreement shall in all cases be construed as a part of the whole according to its fair meaning and not strictly for or against the Commission or the Institute. Should a court be called on to interpret a provision hereof, no weight shall be given, nor shall any construction or interpretation be influenced, by any presumption of preparation of this Agreement by the Commission or by the Institute. All obligations of the Institute which by their nature involve performance after the end of the Term which cannot be ascertained to have been fully performed until after the end of the Term, including specifically the Institute's indemnity obligations under this Agreement, shall survive the expiration or earlier termination of the Term.

ARTICLE 31.

LOUISIANA CONTRACT: SEVERABILITY

This is a Louisiana contract and shall be governed, interpreted and enforced in accordance with the laws of the State of Louisiana and of the United States of America. If any provision of this Agreement shall be found unenforceable or against public policy, said finding shall not affect the validity of the remaining provisions of the Agreement, the provisions herein to be considered severable. Further, this Agreement is a Cooperative Endeavor Agreement as provided in Article 7, Section 14 of the Louisiana Constitution.

ARTICLE 32.

ADDITIONAL FACILITIES

Both the Commission and the Institute agree that in the event the Commission acquires any new facility then said new facility shall be governed by the terms and conditions of this Agreement without further action on the part of either party.
ARTICLE 33.

INCORPORATION OF ORDINANCE

Attached hereto is Ordinance No. MCS 020272 adopted by the Council for the City of New Orleans on August 2, 2001. Both parties take cognizance of said Ordinance and agree to be bound by the terms and conditions of said Ordinance.

ARTICLE 34.

COOPERATIVE ENDEAVOR

Both the Commission and the Institute agree that this Agreement shall be construed, as the need may arise, as either a contract between the parties, a lease, an Agreement between the parties or a Cooperative Endeavor Agreement between the parties in accordance with the provisions of Article 7, Section 14 of the Louisiana Constitution, as amended.

IN WITNESS WHEREOF this Management Agreement is executed at New Orleans, Louisiana, this 24th day of October, 2013.

WITNESSES:

[Signatures]

[Signatures]

AUDUBON COMMISSION

BY: ________________

J. Kelly Duncan, President

AUDUBON NATURE INSTITUTE, INC.

BY: ________________

Leslie P. Gottsegen, Chairman
ACT NO. 191.

House Bill No. 358. By Mr. Manion.

AN ACT

To create a commission to be entrusted with the management and control of Audubon Park in the City of New Orleans, and to define and establish the powers, rights and duties of said Commission and to authorize and direct the City of New Orleans to provide and appropriate funds for the maintenance, embellishment and improvement of Audubon Park and to issue and sell bonds of the City of New Orleans under certain conditions, with certain privileges and restrictions; and providing moneys for the maintenance of said Park and for the payment of the principal and interest of said bonds and their exemption from taxation, and defining the powers, duties, rights and obligations of the Board of Liquidation of the City of New Orleans with reference to said bonds and interest thereon; and to repeal all laws and parts of laws in conflict herewith.

Due notice having been given in accordance with the requirements of Article 48 of the Constitution.

Section 1. Be it enacted by the General Assembly of the State of Louisiana, that an Audubon Park Commission for the City of New Orleans, be and it is hereby created to be composed of twenty-four citizens, property taxpayers of the City of New Orleans, to be appointed by the Mayor, by and with the advice and consent of the Council, the full membership of such Commission to be twenty-four. Upon the first appointment, four of such Commissioners shall be appointed for a term of one year, four for a term of two years; four for a term of three years, four for a term of four years; four for a term of five years and four for a term of six years, and on the expiration of each Commissioner's term, his successor shall be appointed for a term of six years. The Commission shall have the power to fill any unexpired term, where a vacancy occurs through death, resignation or other cause. The members of said Commission will qualify as public officers, without furnishing bonds.

Section 2. Be it further enacted, etc., That the said Audubon Park Commission shall be, and it hereby is, vested with the control and management of the park in the City of New Orleans, known as the "Audubon Park".
Section 3. Be it further enacted, etc., That the duties of the said Audubon Park Commission shall be to take charge and supervision of the said Park, and to preserve and improve it for public recreation and use as a place of public resort and pleasure, and such Commission shall have full charge of the control and management, repair, maintenance, development and improvement of the said Park.

Section 4. Be it further enacted, etc., That the said Commissioners shall receive no compensation for their services and shall not be interested, directly or indirectly, in any contract or in the losses or profits of any contract for labor, supplies, material or construction made by said Commission, nor for six months after the termination of their office, or the completion of the work, under the penalty of dismissal from said Commission and the absolute nullity of said contract; nor shall any Commissioner ever be surety for any contractor or officer or employee of the Commissioner under a similar penalty.

Section 5. Be it further enacted, etc., That the said Commissioners shall have the power to select a secretary and to fix his salary at a reasonable sum and likewise to employ such other agents and employees as may be required for the discharge of its functions. The Commission shall make rules fixing its own meetings and procedure, and shall have authority to make and establish such police regulations and ordinances for the preservation of order and the protection of property in the Park under its control, and to provide penalties for the breach thereof by fine and imprisonment.

Section 6. Be it further enacted, etc., That the City of New Orleans is hereby authorized, empowered and directed, upon the request of the Audubon Park Commission, to issue bonds to an amount not exceeding One Hundred Thousand Dollars ($100,000), in such denominations as may be most convenient, to be known as the "Audubon Park Bonds of the City of New Orleans," to be dated January 1st, 1915. Said bonds shall be serial bonds, with such yearly maturities on any date in each year beginning three years after their issuance, and not exceeding forty (40) years from the date of issuance, as may by the Board of Liquidation of the City Debt, be deemed advisable. The Board of Liquidation of the City Debt shall have the authority to provide that such bonds may be called for redemption in advance of their maturity after sixty days' notice, at a premium not to exceed five per centum. Said bonds shall bear interest at the rate
of not more than five per centum (5%) per annum, payable semi-annually. The Board of Liquidation of the City Debt shall cause said bonds to be engraved in proper design at the expense of the special fund hereinafter provided. Said bonds shall be numbered consecutively from one upward, and shall be signed by the Mayor and Comptroller of the City of New Orleans, and delivered to the Board of Liquidation of the City Debt.

Each of said bonds, at the time of its issuance by the said Board of Liquidation, and not at any time anterior thereto shall be countersigned by the president and secretary of said Board, and a report shall be made to the Mayor by said secretary of the number of the bonds so countersigned and delivered, and the purpose for which they were issued, upon the day upon which said bonds shall have been issued, or upon the next day thereafter. Said report shall be laid before the Commission Council by the Mayor, and the Finance Committee of said Council is required to examine and verify said reports, and to report the result of their verification and examination to the Council. The said bonds may be registered and released from registry, under rules and regulations to be prescribed by said Board of Liquidation of the City Debt, and no registered bond shall be negotiable until duly released. Like other City bonds, they shall be exempt from all taxation, State, parish and municipal, and the tutors of minors and curators of interdicts shall be, and are hereby authorized to invest the funds in their hands in such bonds.

The said Board of Liquidation is hereby authorized and empowered to sell and dispose of said Audubon Park Bonds, the sales of the bonds to be made on sealed proposals or bids to purchase, to be invited by advertisements published at least five days during the period of thirty days in one or more newspapers published in the cities of New Orleans and New York, and no sale to be made before said delay and advertisement; the bonds to be sold to the highest bidder, if the bidder is deemed acceptable, but the Board is to have the right to reject all bids; the bonds to be sold at the highest premium obtainable, and no sale to be made at less than par and accrued interest. Said advertisement shall state the date or dates when the purchaser or purchasers shall take the bonds and shall contain such terms as to deposits by the purchaser or purchasers with their bids as may be by said Board of Liquidation be deemed necessary and proper to secure the compliance by such purchaser or purchasers with their bids. All past due interest coupons on said bonds shall be cut off and cancelled.
before delivery of the bonds to the purchaser or purchasers.

In order to provide for the payment of the principal and interest of said bonds, and the maintenance of said Park, the City of New Orleans, and the Mayor and Commission Council of said City are hereby directed and ordered to set apart, out of the reserve fund of the annual budgets of said City, commencing with the year 1915, and until said bonds shall have been paid in full, the principal and interest, an annual amount of not less than Twenty Thousand Dollars ($20,000), of which said sum, Five Thousand dollars ($5,000) per annum for three years beginning January 1st, 1915, and six thousand dollars ($6,000) per annum thereafter, as fast and as soon as collected, shall be paid over to the Board of Liquidation of the City Debt, to be by it held and used as a special fund to pay the semi-annual interest upon said bonds, and the remainder of said fund, as fast as it accumulates and is not necessary for the payment of such annual interest, to be used by said Board of Liquidation in the payment of the principal of said bonds.

The amount so to be set aside by the City of New Orleans, for the payment of said bonds, shall be appropriated in the annual budgets of the said City, and payable out of the first funds collected by the said City, after said City shall have collected eighty five per centum (85%) of her estimated annual revenues. In case the said City shall at any time fail or neglect to appropriate the amount hereinbefore provided for the payment of said bonds, then and in that event, the said Board of Liquidation of the City Debt shall have the right, and it is made its duty, for and on behalf, and as agent and trustee of the holders of said Audubon Park bonds, to compel the making of such appropriation by the said City of New Orleans, and the Council thereof, by mandamus, as also by the use of any and all other appropriate legal processes, and the provisions of this Act in regard to the provision of funds for the payment of interest on, and the redemption of, said bonds, are hereby declared to be irrepealable, and shall continue in force until said bonds shall all have been paid, and this provision will constitute a contract in favor of the holder or holders of said bonds. To secure the payment of said bonds and the interest to accrue upon the same, the said Board of Liquidation of the City Debt is hereby constituted agent and trustee of the holder or holders of the said bonds, to enforce any and all rights of any kind and nature whatsoever, which it may exercise in favor of said bond holders, of any of them, under the laws of the State of Louisiana.
Section 7. Be it further enacted, etc., That the proceeds of the sale of the bonds herein provided for, shall be deposited by the Board of Liquidation of the City Debt with the Fiscal Agent of the City of New Orleans to the credit of a special fund called the "Audubon Park Fund." Such proceeds shall be disbursed by Audubon Park Commission in the discharge of its functions, and in the care, maintenance, repair, improvement and embellishment of the Park under its control and in making it properly attractive to the Public. All payments made by the Audubon Park Commission out of the proceeds of such bonds are to be made in the form of warrants or drafts on the Board of Liquidation of the City Debt, payable out of said Audubon Park Fund, which warrants shall set forth the amount thereof, the person to whom payable and the purpose for which the payment is made.

Section 8. Be it further enacted etc., That such portion of the Twenty Thousand Dollars ($20,000), which by section 6 of this Act, the City of New Orleans and Mayor and Commission Council of the said City are directed and ordered to set apart out of the reserve fund of the annual budgets of the said City, commencing with the year 1915, as shall not be appropriated and paid over to the Board of Liquidation of the City Debt, pursuant to said section 6 shall be paid over by the said City immediately after the payment of the same amount to be paid to the Board of Liquidation, as above provided, to the Audubon Park Commission, to be by said Commission used in the maintenance of the said Audubon Park and the discharge of its functions.

Section 9. Be it further enacted, etc., That all laws or parts of laws in conflict with this Act, are hereby repealed and this Act shall take effect from and after its passage.

L.E. THOMAS,
Speaker of the House of Representatives.

THOMAS C. BARRET,
Lieutenant Governor and President of the Senate.

Approved: July 9, 1914
L.E. HALL,
Governor of the State of Louisiana.

A true copy:
ALVIN E. HEBERT,
Secretary of State.
HOME RULE CHARTER
OF THE
CITY OF NEW ORLEANS

EFFECTIVE MAY 1, 1954
(AS AMENDED THROUGH
OCTOBER 2, 2010)
CHAPTER 8
AUDUBON COMMISSION

Section 5-801. Audubon Commission.

The Audubon Park Commission shall hereinafter be known as the Audubon Commission and shall be continued in existence from January 1, 1996, the effective date of this amendment, with the same powers, duties, and functions as enjoyed by the Commission previously. The powers, duties, functions, administration, and operation of the Commission shall be as provided for in this chapter of the Charter and other applicable state and municipal law.

Section 5-802. Powers, Duties, and Functions.

The powers, duties, functions, administration, and operation of the Audubon Commission shall be as provided in this chapter to administer, operate, and maintain facilities administered by the Commission, including Audubon Park, the Aquarium of the Americas, Woldenberg Riverfront Park, the Species Survival Center, the Louisiana Nature Center and other educational, cultural and recreational facilities, and to perform such other duties as are provided by applicable law, subject to the provisions of the City’s Master Plan, its land use regulations, and its permitting authority. The Commission shall not accept, assume, or exercise any power or function which relates to taxation or the police power or which imposes a financial obligation on the city derived from any state law unless approved by ordinance of the Council.

Section 5-803. Administration.

(1) Any capital or operating funds appropriated by the City Council to the Commission in accordance with the provisions of this Charter shall be administered by the Commission subject to all provisions of the Charter applicable to such appropriations. All other funds received by the Commission, including but not limited to funds generated from the operation of facilities by the Commission, millage revenues, donations, and federal, state, or local funds, shall be administered solely by the Commission in accordance with the procedures specified in this section.

(2) The Commission shall prepare and transmit its operating and capital budgets annually to the Mayor and Council no later than the first day of December of each year.
(3) The Commission shall prepare and transmit to the Mayor and Council an independent audit prepared by a Certified Public Accountant or firm of Certified Public Accountants within 120 days of the end of its fiscal year. Notwithstanding the preparation and transmittal of such an audit by the Commission, the Council may include the Commission in the independent audit authorized pursuant to Section 6-107 of this Charter.

(4) The Commission shall comply with all state and municipal public bid laws dealing with the procurement and disposition of property.

(5) The Commission may accept any trust or conditional donation without the necessity of review by the Board of City Trusts or its successor, provided that the Commission shall not accept any trust or conditional donation which imposes a financial obligation unless the acceptance is approved in accordance with procedures established by ordinance or in accordance with procedures established in this Charter for the acceptance of a trust or conditional donation. In no event shall acceptance of any trust or conditional donation by the Commission impose any financial obligation on the City unless approved as provided by this section.

(6) The Commission may retain counsel, whose duties may include the performance of notarial work for transactions required to be in authentic form.
BY-LAWS OF THE
AUDUBON COMMISSION
Adopted February 12, 1916
And as Amended on
June 6, 2012 by Executive Committee
To Be Ratified on
October 24, 2012 by Audubon Commission

ARTICLE I
Commissioners

SECTION I. The number of Commissioners of the Commission is fixed at twenty-four as provided in Act 191, Ordinance 2236 C.C.S. This Board of Commissioners to remain in office and their successors provided for as stipulated in Act No. 191, 1914.

SECTION II. The Commission shall fill any unexpired term where the vacancy occurs through death, resignation or other cause as follows: At the first meeting of the Commission, regular or special, following the occurrence of one or more vacancies on the Commission, the President or Vice-President shall give notice of same, under the proper head. Any Commissioner then present may offer the name of any bona fide resident, taxpayer of the City of New Orleans, to fill a vacancy. After being duly seconded, the Commission shall take a vote to fill the vacancy.

SECTION III. A letter of notification shall be sent to any Commissioner who has missed three out of five consecutive meetings of the Commission, advising the Commissioner that his absence shall be construed as resignation. That Commissioner will have the right to appeal to the full Commission if he does not want his absences construed as a resignation.

ARTICLE II
Officers

SECTION I. The officers of the Commission shall be a President, a First Vice-President, a Second Vice-President, a Secretary, and a Treasurer, all to be chosen from the members of the Commission. The immediate past President shall be an officer of the Commission.

SECTION II. The officers chosen shall serve for a term of one year. Their successors are to be elected by a majority vote of the Board taken by voice vote. All officers serve until their successors are elected
and qualified.

SECTION III. Any vacancies occurring among the officers from any cause whatsoever shall be filled by the Commissioners for the residue of the term then vacant, at the first regular meeting first following said vacancy.

SECTION IV. The election of officers shall take place at the Annual Meeting of the Commission.

ARTICLE III
Elections

SECTION I. Election of officers shall be by voice vote, a majority vote prevailing.

ARTICLE IV
Meetings

SECTION I. The Audubon Commission shall meet at least four times during each year at a place and time designated by the President.

SECTION II. Special meetings may be called at the discretion of the President, and shall be called by the Secretary at the request of any five Commissioners. Written notice shall be given by the Secretary to each Commissioner of the time and place of all meetings. Email notice shall be sufficient.

SECTION III. The regular annual meeting of the Commission shall be held on the last Wednesday in January of each year.

SECTION IV. A majority of Commissioners shall constitute a quorum for the transaction of business.

ARTICLE V
Committees

SECTION I. There shall be four standing committees to be named, respectively the Executive Committee, the Finance Committee, the Grounds Committee, and the Legal Committee.

SECTION II. The Executive Committee shall act in a deliberative and advisory capacity, and to them may be referred all matters presented to the Commission for consideration and report.

SECTION III. The Finance Committee shall handle the financial affairs of the Commission.
SECTION IV. The Grounds Committee shall advise the Commission in relation to the material concerns of the park grounds and improvements.

SECTION V. The Legal Committee shall advise the Commission on all legal matters.

SECTION VI. The chairman of any standing committee shall be a non-voting ex-officio member of the other standing committees. Standing committees shall consist of a minimum of three Commissioners, to be appointed by the President, their assignments to the respective committees to be made in readiness for announcement following the election of officers. Committee members shall serve until their successors are appointed.

SECTION VII. Any of the standing committees may meet when deemed necessary. The committee shall have authority to appoint sub-committees from among their numbers, whose report shall be made to the parent committee only.

SECTION VIII. Other committees may be created from time to time, as necessity may require, either by the President or resolution of the Commissioners.

ARTICLE VI
Ordinances and Reports

SECTION I. All reports of standing committees shall be in writing unless otherwise ordered by the Commission.

SECTION II. The agenda of the Commission shall be as provided by law.

SECTION III. All ordinances and resolutions passed by the Commission shall be recorded by the Secretary in a book kept for that purpose, before the next regular meeting after their passage.

SECTION IV. The Secretary shall also perform such other duties as may be required by resolution of the Commission.

ARTICLE VII
Duties of Officers

SECTION I. The President shall preside at all meetings and perform such other duties as pertain to the office and shall be a non-voting ex-officio member of each committee.

SECTION II. The First Vice-President shall perform the duties of the
President during his absence.

SECTION III. In the absence of the President and First Vice-President, the Second Vice-President shall perform the duties of the President.

SECTION IV. The Treasurer shall monitor and supervise the finances of the Commission and require prompt deposit of same with the fiscal agent of the Commission in the name and for account of said Commission. The Treasurer shall make reports of the receipts and disbursements of money at each regular meeting. The Treasurer shall be a member of the Finance Committee.

SECTION V. Money shall be drawn from the fiscal agents of the Commission only under the procedures established by the Commission and recommended by the Finance Committee.

SECTION VI. The Secretary shall be responsible for conducting general correspondence. The Secretary shall keep all records and papers and attend all meetings of the Commission, and of the committees when so required, and keep a record of their proceedings in the minutes of the Commission.

ARTICLE VIII.
Amendments to the By-Laws

SECTION I. The Commission shall have the right and power to alter, amend or repeal the By-Laws or to adopt new By-Laws for the Commission by an affirmative vote of the majority of the Commission.

SECTION II. These By-Laws may be altered, amended or repealed or new By-Laws may be adopted on recommendation of a majority of the Commission members present at any regular meeting or any special meeting, notice of the meeting and of its purpose having been given to all members of the Commission.
Sec. 2-766. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

- **Board** applies to boards, commissions, authorities, and other public bodies that are subject to the provisions of the Home Rule Charter of the city, except the city council.

(Code 1956, § 22B-21)

**Cross reference**— Definitions generally, § 1-2.

Sec. 2-767. - Application.

The code of ethics for the city shall apply to all officials of the government of the city, whether elected or appointed; to all employees, whether classified or unclassified; and to members and/or employees of all boards, agencies, commissions, advisory committees, public trusts, and public benefit corporations of the city.

(Code 1956, § 22B-1)

Sec. 2-768. - Purpose.

The code of ethics is established to remind each public official and employee that individually and collectively, public officials and employees must adhere to high ethical standards not simply to avoid
sanctions or criticism, but because it is the right thing to do. Standards and guidelines established by or pursuant to the code of ethics should be construed and implemented with sensitivity, integrity, and a good faith commitment to advance rather than evade or circumvent the evident or stated spirit and purpose of ethical rules. Public officials and employees should not give unduly narrow or legalistic constructions to specific provisions of applicable ethics codes, standards, or rules and regulations.

(Code 1956, § 22B-3)

Sec. 2-769. - Responsibility of public office.

Public officials and employees are agents of public purpose and hold office for the benefit of the public. They are bound to uphold the constitution of the United States and the constitution of this state and to carry out impartially the laws of the nation, state and city and thus to foster respect of all government. They are bound to observe in their official acts the highest standards of morality and to discharge faithfully the duties of their office regardless of personal considerations, recognizing that the public interest must be their primary concern.

(Code 1956, § 22B-2)

Sec. 2-770. - Nonpartisanship and nondiscrimination.

Public officials and employees should take action and make decisions based on the merits, objectively and without partisanship. In taking action and making decisions, public officials and employees should not discriminate against any person because of racial, ethnic, religious, political, sexual or personal prejudice or because of age, disability or sexual orientation.

(Code 1956, § 22B-4)

Sec. 2-771. - Development of internal standards.

Each department, board, office, or other agency of city government is encouraged to develop internal minimum standards of ethical conduct or behavior for situations or transactions that may be unique to the particular department, board, office or other agency. The opinions of employees and customers of the agency should be sought and used in the development of such internal standards, rules, regulations and guidelines for ethical conduct. Members of all boards and commissions of the city shall act as prudent administrators.

(Code 1956, § 22B-5)

Sec. 2-772. - Freedom from reprisal and disclosure of improper acts.

(a) Any public employee who reports information which the employee reasonably believes is a violation of any ordinance, statute, policy, order, rule, regulation or other ethical mandate shall be free from discipline or reprisal for reporting such acts of alleged impropriety. An employee with authority to hire and fire, supervisor, agency head, or elected official may not subject to reprisal any public employee because of such employee's efforts to disclose such acts of alleged impropriety.

(b) The provisions of this section are in addition to the protection afforded by the state code of governmental ethics and the rules of the city civil service commission to public employees who report acts of impropriety to the employee's agency head, civil service, the ethics review board, or the state board of ethics for elected officials or commission on ethics for public employees.
Sec. 2-773. - Matters of public information.

The state Public Records Law, R.S. 44:1 et seq. applies to public records of all departments, boards, offices and other agencies of city government. With certain exceptions, the records and documents in the possession of city government officials and employees are public records that citizens, the news media, and other interested parties are entitled to review and copy. When citizens make a request to review public documents, city officials and employees should respond with courtesy and as expeditiously as possible within the requirements of the state Public Records Law. Officials and employees who have questions as to whether particular information is confidential under the state Public Records Law should contact their supervisor or request assistance from the law department. The chief administrative officer shall advise all officials and employees of the provisions and requirements of the state Public Records Law.

(Code 1956, § 22B-7)

Sec. 2-774. - Other laws, rules, and policies related to standards of conduct.

City officials and employees should be generally aware that laws, rules, and policies established by the federal and state government and agencies thereof and by the chief administrative officer and supervisors in city government prescribe standards of conduct for government and city employees. Some of these rules, laws, and policies are the following:

1. The state Code of Governmental Ethics, R.S. 42:1101 et seq., popularly known as the State Ethics Code.
2. The state Dual Office Holding Law, R.S. 42:61 et seq.
4. Policy and circular memoranda issued by the chief administrative officer.
5. Departmental rules and regulations issued by department heads and supervisors.
7. The state Open Meetings Law, R.S. 42:4.1 et seq., popularly known as the Sunshine Law.

(Code 1956, § 22B-8)

Sec. 2-775. - Dissemination of code of ethics.

The provisions of the code of ethics for the city shall be distributed to each elected or appointed official and employee of the city. Upon election or appointment to office or employment with the city, all public servants shall be given a copy of the code of ethics. The chief administrative office shall establish rules providing for the dissemination of the code of ethics.

(Code 1956, § 22B-9)
Sec. 2-776. - Specific prohibitions.

The provisions of sections 2-777 through 2-783 shall be considered as specific prohibitions applicable to city officials and/or employees and/or board members as the case may be.

(Code 1956, § 22B-21)

Sec. 2-777. - Prohibited financial interests.

No city officer or employee shall have a financial interest in any contract with the city, and no contract for professional or other services shall be awarded on the basis of fee kickbacks. For purposes of this section, the word "contract" shall include remunerative contracts to provide goods or services to the city or for public work and shall not include:

1. A contract with the city which a city official or employee is required to enter in order to receive state or federally-funded grants, loans or other public assistance, or

2. A sale of abandoned property, as defined by R.S. 33:4720.12(1), to a city employee, when said sale is approved by the mayor, the director of the department by which the employee is employed, and the city attorney, and when such sale is for the purposes of rehabilitation.

(Code 1956, § 22B-21(a); M.C.S., Ord. No. 20966, § 1, 2-6-03)

Sec. 2-778. - Leases, concessions restricted.

No lease or concession shall be granted to any corporation in which one or more city officers, employees, or board members hold or control the majority financial interest.

(Code 1956, § 22B-21(b))

Sec. 2-779. - Borrowing from, interest in contractors.

No member, officer or employee of a board shall borrow money or receive anything of value from any contractor doing business with the board. No member, officer or employee of a board shall have any interest in any contract let by the board of which he is a member.

(Code 1956, § 22B-21(c))

Sec. 2-780. - Forfeiture of board membership.

Any member of a board who shall qualify as a candidate for any public elective office or who shall accept an appointive office or position of public employment for which compensation is paid by the city shall forfeit membership on the board. The provisions of this paragraph shall not apply to ex officio board members nor to any board member who serves in such capacity by virtue of an elective office in city government.

(Code 1956, § 22B-21(d); M.C.S., Ord. No. 22810, § 1, 9-6-07)

Sec. 2-781. - Political activities.

With regard to employees in classified service, the provisions of section 4-1504 of the Charter and article 10, section 9 of the state constitution prohibit certain political activities.
Sec. 2-782. - Recusal of board members.

Except as otherwise provided in this subdivision, no member of a board, commission, advisory committee, or other entity covered by this article who is excepted from the provisions of R.S. 42:1112 of the state code of governmental ethics with regard to voting or participating in a transaction involving a charitable, religious, nonprofit educational, public service, or civic organization because of the provisions of R.S. 42:1123(1) shall vote on or participate in a transaction otherwise prohibited by R.S. 42:1112 and, in such a case, the member shall, verbally or in writing at a public meeting, announce his recusal from participation in the transaction and the reason for recusal. The intent of this section is to require recusal of board, commission, or committee members who serve on the boards of certain nonprofit corporations in cases where a conflict of interest arises. The provisions of this section shall not apply to the council. The council may provide in its rules and regulations for the recusal of its members.

Sec. 2-783. - When financial interests permitted.

Nothing in this subdivision shall deprive city officials or employees from having a financial interest in any activity or enterprise which is not in conflict with their respective positions or with any provisions of this article, the city Code, the Charter, applicable civil service or departmental rules, or applicable state or federal law.

Sec. 2-784. - Filing complaints.

(a) Any person may file a complaint concerning violations of this article with the ethics review board, the office of municipal investigation, or municipal court.

(b) Any qualified elector of the city may file a written complaint in the form of an affidavit with any member of the city council concerning violations of this article involving a member of the city council.

(c) Subject to the provisions of applicable law, members of the city council receiving complaints in the form prescribed in subsection (b) of this section may request an executive conference of all members of the city council to consider the complaint and may proceed in accordance with the Charter.

(d) Complaints concerning violations of this subdivision involving the mayor shall follow the same procedure as for those involving a councilmember, as authorized under section 3-124 of the Charter, except that a majority vote of the elected membership of the council shall be required to call a public hearing and to adopt a resolution of censure for violations under this subdivision.

Secs. 2-785—2-810. - Reserved.
CITY OF NEW ORLEANS
CHIEF ADMINISTRATIVE OFFICE

POLICY MEMORANDUM NO. 127
June 26, 2013

TO BE EFFECTIVE: June 26, 2013

TO: All Departments, Boards, Agencies and Commissions

FROM: Andrew D. Kopplin, First Deputy Mayor/Chief Administrative Officer

SUBJECT: Record Retention

1. APPLICABILITY

The purpose and intent of this policy memorandum is to reaffirm that each department, board, agency and commission of the City of New Orleans is responsible for the preservation and maintenance of its public records.

2. PRESERVATION OF RECORDS

Unless otherwise required by law, all persons and public bodies having custody or control of any public record shall exercise diligence and care in preserving the public record for the period or periods of time specified for such public records in formal records retention schedules developed and approved by the State Archivist and Director of the Division of Archives, Records Management, and History of the Department of State, and in accordance with Chapter 94 of the City Code.

However, in all instances in which a formal retention schedule has not been executed, such public records shall be preserved and maintained for a period of at least three years from the date on which the public record was made.

Discretion and common sense should be used when determining whether a public record should be maintained longer than the three year period, or longer than the minimum retention period prescribed by law. Note that this policy memorandum should not be interpreted as prohibiting a department, board, agency or commission from maintaining its records for longer than three years if appropriate, or otherwise required.

3. DESTRUCTION OF RECORDS

Public records shall not be destroyed or disposed of unless the custodian has determined, in consultation with the State Archivist and Director of the Division of Archives, Records Management, and History of the Department of State, and the
POLICY MEMORANDUM NO.127

June 26, 2013

New Orleans Public Library that the records are unsuitable for transfer to the City Archives.

Accordingly, if no applicable formal retention schedule exists, the custodian must consult with the Division of Archives, Records Management, and History in the Secretary of State’s Office, and the New Orleans Public Library to obtain permission to destroy or otherwise dispose of public records.

Public records shall not be destroyed in cases where the records may be involved in actual or potential litigation, or otherwise prohibited by law.

The custodian should consider maintaining an electronic database or electronic storage device to store copies of destroyed paper records.

4. RECORD RETENTION SCHEDULES

If a department, agency, board, or commission develops a formal records retention schedule, the head of that department, agency, board or commission shall submit to the State Archivist the schedules proposing the length of time each record series warrants retention for administrative, legal, or fiscal purposes after it has been created or received by the agency. The submitted schedules must comply with the policies, rules, and regulations prescribed by the Secretary of State and the implementation standards and procedures established by the State Archivist.

5. DEFINITIONS

a. **Public records** are all books, records, writings, accounts, letters and letter books, maps, drawings, photographs, cards, tapes, recordings, memoranda, and papers, and all copies, duplicates, photographs, including microfilm, or other reproductions thereof, or any other documentary materials, regardless of physical form or characteristics, including information contained in electronic data processing equipment, if the record has been used, is in use, or prepared, possessed, or retained for use in the conduct, transaction, or performance of any business, transaction, work, duty, or function which was conducted, transacted, or performed by or under the authority of the constitution or laws of this state, or by or under the authority of any ordinance, regulation, mandate, or order of any public body or concerning the receipt or payment of any money received or paid by or under the authority of the constitution or the laws of this state.

Therefore, as a general rule, all print or electronic documents, including drafts and duplicate copies, handwritten notes, etc. created in the course of City business are public records.
b. **Custodian** means the public official or head of any public body having custody or control of a public record, or a representative specifically authorized by him to respond to requests to inspect any such public records.

The head of each department, board, commission or agency will be considered the custodian for purpose of compliance with this policy memorandum and the Public Records Law.

c. **Public body** means any branch, department, office, agency, board, commission, district, governing authority, political subdivision, or any committee, subcommittee, advisory board or task force thereof, or any other instrumentality of parish or municipal government, including a public or quasi-public non-profit corporation designated as an entity to perform a governmental or proprietary function (e.g., the French Market Corporation).

6. **INQUIRIES**

Questions should be addressed to the Chief Administrative Office at (504) 658-8600.

ADK/SW/rth
LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana government agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected governmental officials should sign the document, in lieu of such a resolution.

The completed attestation questionnaire and a copy of the adoption instrument, if appropriate, must be given to the independent certified public accountant at the beginning of the engagement. The CPA will, during the course of his engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation “not applicable.” However, you must respond to each applicable representation. A ‘yes’ answer indicates that you have complied with the applicable law or regulation. A ‘no’ answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE
Louisiana Legislative Auditor
LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)  
_____________________ (Date Transmitted)  

__________________________________________________________  
__________________________________________________________  
__________________________________________________________  
__________________________________________________________ (Auditors)  

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes [   ] No [   ]

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have 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.

Yes [   ] No [   ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes [   ] No [   ]

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes [   ] No [   ]

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [   ] No [   ]

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes [   ] No [   ]

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes [   ] No [   ]

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes [   ] No [   ]

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements,
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.

Yes [ ] No [ ]

Advances and Bonuses

It is true we have 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.

Yes [ ] No [ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

_______________________________________________ Secretary _________________________ Date

_______________________________________________ Treasurer _________________________ Date

_______________________________________________ President _________________________ Date
TIER 2.1 PERSONAL FINANCIAL DISCLOSURE STATEMENT  
(ANNUAL)

Pursuant to La. R.S. 42:1124.2.1, each member (and any designee) of a board or commission that has the authority to expend, disburse, or invest $10,000 or more of funds in a fiscal year, and members of the State Civil Service Commission and the Louisiana Stadium and Exposition District Board of Commissioners shall file a Tier 2.1 Personal Financial Disclosure Statement.

GENERAL INFORMATION

- Board or Commission shall mean:
  - A board or commission (and like entity) created by law or executive order that is made a part of the executive branch, or that is placed in an executive branch department or in the office of the governor or lieutenant governor by law or executive order.
  - A board, commission (and like entity) created by the constitution, by law, by a political subdivision, or jointly by two or more political subdivisions as a governing authority of a political subdivision of the state or local government.

- Board or Commission shall not mean:
  - The governing authority of a parish
  - Any board or commission that governs a political subdivision created by a single parish governing authority of a parish with a population of 200,000 or less, or any sub-district of such a political subdivision
  - The governing authority of a municipality
  - Any board or commission that governs a political subdivision created by a single municipal governing authority of a municipality with a population of 25,000 or less, or any sub-district of such a political subdivision.
  - A board of directors of a private nonprofit corporation that is not created by law.

- If you hold another office that requires you to file a financial disclosure statement, you are only required to file one financial disclosure statement. The financial disclosure statement shall be filed under the highest tier. Tier levels (highest to lowest): Tier 1, Tier 2, Tier 2.1, Tier 3.

- You are only required to complete schedules that are applicable to your personal financial status. If additional copies of the schedules are needed, copies are available at www.ethics.state.la.us.

- You are required to file a financial disclosure statement on or before May 15 of each year you hold office, AND by May 15 of the year following the termination of the holding of such office.

- For additional information, visit the Disclosure --Frequently Asked Questions section of our website, or view the information sheets provided under General Information --Publications.

- Acceptable methods for filing a personal financial disclosure statement:
  - Fax: 225/381-7271
  - Mail: Board of Ethics, Post Office Box 4368, Baton Rouge, Louisiana 70821
  - Hand-deliver: 617 North 3rd Street, Suite 1036, Baton Rouge, Louisiana
Instructions

Cover Sheet
- You are required to disclose financial information related to the previous calendar year.
- You are required to disclose information related to you and your spouse.
- You are required to disclose whether you have filed your federal and state income tax returns for the previous year, or requested an extension in filing your returns.
- La. R.S. 42:1124.2.1 does not provide you the opportunity to request an extension in filing your personal financial disclosure statement.
- The financial disclosure statement must contain a certification that the information contained is true and correct to the best of your knowledge and belief.

Schedule A: Employment Information
- You are required to complete SCHEDULE A to disclose employment information related to both you and your spouse.
- List the name of the employer; the title of the position; a brief description of the job; and disclosure as to whether the position is full-time or part-time.

Schedule B: Income from the State, Political Subdivisions, and/or Gaming Interests
- You are required to complete SCHEDULE B if you or your spouse received income from the State, any political subdivision, and/or a gaming interest, OR if a business in which you or your spouse owns an interest which exceeds 10% (either individually or collectively) received income from the aforementioned sources.
- "Business" means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.
- "Income" (for a business) means gross income less costs of goods sold, and operating expenses.
- "Income" (for an individual) means taxable income and shall not include any income received pursuant to a life insurance policy.
- “Political Subdivision” means a parish, municipality, or any other unit of local government, including a school board or a special district authorized by law to perform governmental functions, e.g., hospital service districts, school boards (and schools under its authority), police juries, parish councils, boards of aldermen, cities, towns, villages, clerks of court, etc.
- “Gaming Interest” means [as defined in La. R.S. 18:1505.2L(3)(a)] (i) Any person who holds a license or permit as a distributor of gaming devices, who holds a license or permit as a manufacturer of gaming devices, who holds a license or permit as a device service entity, and any person who owns a truck stop or a licensed pari-mutuel or off-track wagering facility which is a licensed device establishment, all pursuant to the Video Draw Poker Devices Control Law; (ii) Any person who holds a license to conduct gaming activities on a riverboat, who holds a license or permit as a distributor or supplier of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Riverboat Economic Development and Gaming Control Act, and any person who owns a riverboat upon which gaming activities are licensed to be conducted; or (iii) Any person who holds a license or entered into a contract for the conduct of casino gaming operations, who holds a license or permit as a distributor of gaming devices or gaming equipment including slot machines, or who holds a license or permit as a manufacturer of gaming devices or gaming equipment including slot machines issued pursuant to the Louisiana Economic Development and Gaming Corporation Act, and any person who owns a casino where such gaming operations are licensed.
Schedule C: Positions - Business

- You are required to complete SCHEDULE C if you or your spouse is a director, officer, owner, partner, member, or trustee of a business and if you or your spouse (either individually or collectively) owns an interest in a business which exceeds 10%.

- “Business” means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.

Schedule D: Positions - Nonprofit

- You are required to complete SCHEDULE D if you or your spouse is a director or officer of a nonprofit agency.

Schedule E: Other Offices/Positions

- You are required to complete SCHEDULE E if you hold any other office or position which would require you to file a personal financial disclosure statement under La. R.S. 42:1124.2.1, or 42:1124.3.

Schedule F: Contributions

- You are required to complete SCHEDULE F if you are appointed to a state board or commission and you made a contribution or loan in excess of $1,000 to a campaign of the official who appointed you.

- You are only required to disclose contributions or loans made within one year of appointment.

- "Candidate" means a person who seeks nomination or election to public office, except the office of president or vice president of the United States, presidential elector, delegate to a political party convention, United States senator, United states congressman, or political party office.

- “Contribution” means a gift, conveyance, payment, or deposit of money or anything of value, or the forgiveness of a loan or of a debt, made for the purpose of supporting, opposing, or otherwise influencing the nomination or election of a person to public office, whether made before or after the election.

- "Loan" means a transfer of money, property, or anything of value in exchange for an obligation to repay in whole or in part, made for the purpose of supporting, opposing, or otherwise influencing the nomination for election, or election, of any person to public office.
TIER 2.1 PERSONAL FINANCIAL DISCLOSURE STATEMENT
(ANNUAL)

☐ ORIGINAL REPORT
☐ AMENDED REPORT

This Report Covers Calendar Year: __________

I currently hold an office that would require me to file a Tier 3 Personal Financial Disclosure Statement. As such, I have completed SCHEDULE E.

Name of Filer (print full name) ____________________________________________
Mailing Address ______________________________________________________
City, State, Zip ______________________________________________________

Name of Board/Commission (no abbreviations): ____________________________
Date of Appointment: __________________________
Date Appointment Expires: ______________________

Name of Spouse (print full name) _________________________________________
Spouse’s Occupation ___________________________________________________
Principal Business Address _____________________________________________
City, State, Zip ______________________________________________________

CHECK ONE:
☐ Neither I, nor any member of my immediate family, have a personal or financial interest in any entity, contract, or business, or a personal or financial relationship, that in any way poses a conflict of interest, which would affect the impartial performance of my duties as a member of the board or commission.
☐ I have attached a statement describing any conflicts, and actions I am taking to resolve or avoid the conflicts.

Check all that apply:
☐ I have filed my state income tax return for the previous year.
☐ I have filed for an extension of my state income tax return for the previous year.
☐ I have filed my federal income tax return for the previous year.
☐ I have filed for an extension of my federal income tax return for the previous year.

NOTE: La. R.S. 42:1124.2.1 does not provide you the opportunity to request an extension in filing your personal financial disclosure statement.

Certification of Accuracy

I do hereby certify that the information contained in this personal financial disclosure statement is true and correct to the best of my knowledge and belief.

________________________________________
Signature of Filer
**Schedule A: Employment Information**

- You are required to disclose on SCHEDULE A employment information related to both you and your spouse.
- List the name of the employer; the title of the position; a brief description of the job; and disclosure as to whether the position is full-time or part-time.

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<th>Filer</th>
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<th>Full-Time</th>
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**Schedule B: Income from the State, Political Subdivisions, and/or Gaming Interests**

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<th>Filer</th>
<th>Spouse</th>
<th>Business (where amount of interest exceeds 10%)</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>Type of Income: State, Political Subdivision, Gaming Interest</td>
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</tbody>
</table>

**Name of Business (if applicable):**

**Name of Income Source:**

**Address:**

**City, State, Zip:**

**Amount of Income (exact dollar amount):**

□ Filer □ Spouse □ Business (where amount of interest exceeds 10%)

**Type of Income: State, Political Subdivision, Gaming Interest**

**Name of Business (if applicable):**

**Name of Income Source:**

**Address:**

**City, State, Zip:**

**Amount of Income (exact dollar amount):**

□ Filer □ Spouse □ Business (where amount of interest exceeds 10%)

**Type of Income: State, Political Subdivision, Gaming Interest**

**Name of Business (if applicable):**

**Name of Income Source:**

**Address:**

**City, State, Zip:**

**Amount of Income (exact dollar amount):**

* You are required to complete SCHEDULE B if you or your spouse received income from the State, any political subdivision, and/or a gaming interest OR if a business in which you or your spouse owns an interest which exceeds 10% (either individually or collectively) received income from the aforementioned sources.
* "Income" (for a business) means gross income less costs of goods sold, and operating expenses.
* Income" (for an individual) means taxable income and shall not include any income received pursuant to a life insurance policy.
* The definitions for (and examples of) political subdivision, gaming interest, and business are found in the Instructions Section of this form.
# Schedule C: Positions - Business

[ ] Check if not applicable

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<th>Filer</th>
<th>Spouse</th>
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Amount of Interest (where interest exceeds 10%): ____________

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<td>Address:</td>
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<td>City, State, Zip:</td>
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Business Description: __________________________

Nature of Association: __________________________

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<th>Filer</th>
<th>Spouse</th>
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Amount of Interest (where interest exceeds 10%): ____________

<table>
<thead>
<tr>
<th>Name of Business:</th>
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<tbody>
<tr>
<td>Address:</td>
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<tr>
<td>City, State, Zip:</td>
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</table>

Business Description: __________________________

Nature of Association: __________________________

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Amount of Interest (where interest exceeds 10%): ____________

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<th>Name of Business:</th>
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<tbody>
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<td>Address:</td>
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<tr>
<td>City, State, Zip:</td>
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</table>

Business Description: __________________________

Nature of Association: __________________________

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* You are required to complete SCHEDULE C if you or your spouse is a director, officer, owner, partner, member, or trustee of a business and if you or your spouse (either individually or collectively) owns an interest in a business which exceeds 10%.

* “Business” means any corporation, partnership, sole proprietorship, firm, enterprise, franchise, association, business, organization, self-employed individual, holding company, trust, or any other legal entity or person.

Revised June 2011 Form 417 www.ethics.state.la.us
**Schedule D: Positions - Nonprofit**

*You are required to complete SCHEDULE D if you or your spouse is a director or officer of a nonprofit agency.*

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**Name of Organization:** ____________________________________________

**Address:** ________________________________________________________

**City, State, Zip:** ______________________________________________

**Nature of Association:** __________________________________________

**Description of Organization:** ____________________________________

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**Name of Organization:** ____________________________________________

**Address:** ________________________________________________________

**City, State, Zip:** ______________________________________________

**Nature of Association:** __________________________________________

**Description of Organization:** ____________________________________

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**Name of Organization:** ____________________________________________

**Address:** ________________________________________________________

**City, State, Zip:** ______________________________________________

**Nature of Association:** __________________________________________

**Description of Organization:** ____________________________________

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**Schedule E: Other Offices/Positions Held**

☐ Check if not applicable

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<tr>
<th>Name of Office/Position:</th>
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*You are required to complete SCHEDULE E if you hold any other office or position which would require you to file a personal financial disclosure statement under La. R.S. 42:1124.2.1 or 42:1124.3.*
**Schedule F: Contributions**

(_made within one year of appointment - in excess of $1,000_)

<table>
<thead>
<tr>
<th>Date of Appointment:</th>
<th>Compensation:</th>
<th>Candidate Name:</th>
<th>Amount of Contribution or Loan:</th>
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</thead>
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* You are required to complete SCHEDULE F if you are appointed to a state board or commission and subject to annual financial statements as required by 42:1124.2.1 and you made a contribution or loan in excess of $1,000 to the campaign of the official who appointed you.

* You are only required to disclose contributions or loans made within one year of appointment.

* “Candidate” means a person who seeks nomination or election to public office, except the office of president or vice president of the United States, presidential elector, delegate to a political party convention, United States senator, United States congressman, or political party office.

* “Contribution” means a gift, conveyance, payment, or deposit of money or anything of value, or the forgiveness of a loan or of a debt, made for the purpose of supporting, opposing, or otherwise influencing the nomination or election of a person to public office, whether made before or after the election.

* “Loan” means a transfer of money, property, or anything of value in exchange for obligation to repay in whole or in part, made for the purpose of supporting, opposing, or otherwise influencing the nomination for election, or election, of any person to public office.
PURPOSE

To establish guidelines for addressing risk in order to eliminate or limit Audubon’s liability and resulting financial losses, injuries or damages to property.

POLICY

Risk Assessment & Insurance

As deemed necessary, risk assessments shall be performed and updated periodically. Based on the risk assessment, and with guidance from third party insurance brokers, Executive Staff shall analyze this information and purchase insurance to protect against potential risks. Insurance limits shall be in compliance with all relevant agreements and contracts, and policies shall be approved by the Senior Executive Vice President and Chief of Staff. The names of all relevant entities shall be included in the insurance policies. All insurance policies shall be kept on file in the Executive Office. In addition, on an ad hoc basis for each new project, project managers shall work with the Executive Office and insurance providers to ensure that the project or activity is covered under an existing policy or otherwise purchase additional insurance as necessary.

Transfer of Risk
Audubon’s risk shall be reduced by transferring risk and liability to third parties, such as contractors. Refer to the Purchasing Policy for minimum requirements and procedures.

**Management & Reduction of Risk**

Employees, volunteers and interns are required to follow all Audubon, facility-specific and departmental-specific safety policies and guidelines, including, but not limited to:

- Emergency action plans
- Hazard communication programs
- Bloodborne pathogen programs
- Training related to injury prevention, fire extinguisher use, electrical hazards, animal escapes, snake bites and falls
- Injury reporting protocol
- Business continuity and disaster (including hurricane) recovery plans
- Any other safety information provided through the Employee Handbook, employee intranet, training, departmental leaders and other venues.

The Safety Committee at each facility along with third parties, as deemed necessary, are responsible for updating and communicating safety policies, providing adequate training and certification and conducting drills in compliance with regulations. Employees are directed to follow safety plans, and are encouraged to be prepared for risks through drills and training.

Annually, the Safety Committee along with a third party administrator shall perform a Safety Audit of all facilities with the objective of reducing the potential for accidents. The Audit shall yield a detailed list of any potential safety risks and corrective actions that are subsequently addressed by staff. The Audit includes verification that the prior year’s risks were appropriately addressed or reasons for not doing so have been appropriately documented, that safety policies were adequately and timely communicated and that training, certification and drills were performed in compliance with regulations and internal policies. The Safety Committee is responsible for ensuring that each safety risk identified is appropriately addressed or appropriately documents reasons for not doing so. In addition to ongoing internal inspections, including Accident Investigation, USDA (United States Department of Agriculture) annually inspects all areas where species covered under the Animal Welfare Act are housed, exhibited, or where any staff preparations are conducted for the care of covered species and AZA (Association of Zoos and Aquariums) performs a detailed examination of all facilities and processes as part of the accreditation process required every five years. Audubon is also subject to OSHA (Federal Occupational Safety and Health Administration) standards, Animal Welfare Act, as well as local fire and other municipal codes and ordinances. Finally, Audubon is also active in AZA and other professional organizations to constantly pursue best practices and improve internal safety standards.

Additionally, employees, volunteers and interns are required to follow policies relating to ethical standards, social media and other potential risk areas. These policies shall be reviewed and updated timely as needed.

**Business Continuity**

Business continuity and disaster recovery plans are reviewed annually, updated as needed and provided to FEMA (Federal Emergency Management Agency) in advance of hurricane season. A library of these plans is maintained and is available to all staff.

**Claims Administration**
Audubon shall investigate, evaluate, settle, and litigate claims in a way that minimizes damages in coordination with third party administrators and legal counsel. Employee injury protocol is in the Employee Handbook, which is administered by Human Resources. Guest related injuries are reported by First Responders who follow detailed procedures as outlined in their Standard Operating Guidelines. Guest related reports and any claims are processed by the Executive Office with assistance from external legal counsel. Guests are directed to follow posted safety signs, the instructions of employees and use good judgment.
PURPOSE

To establish guidelines to ensure that proper procedures and controls exist to promote the responsible management of assets.

POLICY

It is the responsibility of every employee to be good stewards of Audubon funds, which includes safeguarding assets, generating revenue, efficiently and effectively expending funds, accurately recording transactions, budgeting, and managing operations according to the Mission and Strategic Plan of Audubon Nature Institute as well as all legal requirements.

PROCEDURE

Accounting Policies and Procedures

Accounting Policies and Procedures and internal controls shall be evaluated for sufficiency and efficacy on an ongoing basis and, at a minimum, shall address the following:

- Safeguarding assets
- Managing all revenue streams including receiving, processing and disbursing funds and accurately recording all transactions
- Ensuring procurement procedures, including authorization of expenditures, are sufficient to ensure purchases are made efficiently and in compliance with all applicable laws and guidelines
- Purchasing card and executive expenditures and review procedures
- Payroll procedures and reviews
- Accounting close process and management’s review of financial statements
- Appropriate segregation of duties for all of the above areas such that one individual does not control all aspects of a transaction or event. Key duties and responsibilities shall be segregated such that one individual does not perform two or more stages of a transaction, including: authorizing transactions, processing and recording transactions, reviewing transactions and handling related assets.

**Budgeting**

Management has the responsibility to create and manage the budget, which shall be reviewed, submitted to the Board of Directors, and monitored by Executive Staff. The objectives of the budgeting process are to carry out strategies and objectives, guide implementation of ideas and plans, compel proper planning, establish a framework for responsible accounting and motivate employees to improve performance. The budgeting process is an integral part of the internal control system and ensures transparency, oversight and accountability.

The budgeting process begins with Executive Staff formulating objectives and assumptions for the following year based on the Mission and Strategic Plan. These objectives and assumptions are then communicated to Departmental Leaders along with any significant changes in programs or policies. Department Leaders use this information, along with historical information and experience, to input budgets that are then reviewed by Finance and Executive Staff. The budget and budget assumptions are submitted for approval to the Finance Committee and the Audubon Nature Institute Board of Directors and presented to the Audubon Commission. Approved budgets are then distributed to Department Leaders for implementation.

To allow departments and the organization to be responsive to changes, should significant deviations occur in the key assumptions on which the budget was based, the budget shall be adjusted at mid-year and approved by the Audubon Nature Institute Board of Directors. Should policies, programs or departmental strategies need to be adjusted to reflect the new budget, this shall be communicated timely. Subsequent to any changes reports shall show comparison to original budget and amended budget.

**Management Review**

Management’s reviews shall be ongoing, timely and disaggregated enough to allow for sufficient monitoring of assets and performance. Management reviews the actual and planned results to ensure accountability, transparency and control of all departments and programs and allows for better, real-time decision-making.

Demonstrating fiscal responsibility is an important factor in each employee’s annual performance appraisal, which promotes cost effectiveness and encourages them to look for opportunities to increase sales and control costs.

Staffing levels are managed by each department, reviewed by each Vice President and determined by considering budgets, needed resources depending on the season, guest service priorities, management of overtime and other factors. Executive Vice Presidents have sufficient judgment to approve the hiring of individuals in unbudgeted positions as necessary and within the confines of the Hiring Policy. The ultimate approval of hiring new positions or increasing a pay rate is ultimately approved by the Chief of Staff.
Management shall also monitor and evaluate implementation of capital projects. Monitoring the status of capital projects helps to ensure progression occurs as planned, problems such as delays in key milestones and cost overruns are identified early enough to take corrective action, funds are available when needed and legal requirements are met. Key Executives shall be provided with status updates at least monthly.

**Internal Controls and Auditing**

Internal controls as stated in *Policies and Procedures* shall be maintained to ensure efficient operations, safeguarding of assets, completeness and accuracy of financial information and the prevention and detection of fraud.

Internal Audit is authorized to have complete and unrestricted access to all functions, records, property and personnel. Internal Audit is a division of Operations and reports to the Executive Team unless issues or circumstances warrant reporting directly to the Chief Executive Officer or legal counsel. Internal Audit performs audits and investigations on behalf of Executive Staff and the Board of Directors; performs management, financial and procedural reviews; and monitors the design, implementation and ongoing use of internal controls. External specialists are also utilized as necessary and the annual financial statement audit shall be performed by an independent auditor.
PURPOSE

To define expenditures that may be approved and/or incurred on behalf of the Audubon Nature Institute (ANI) or the Audubon Commission (the Commission) by the President & Chief Executive Officer (CEO) and the Senior Executive Vice President & Chief of Staff (COS) of ANI in their role as officers of the ANI and Audubon Nature Institute Foundation Board of Directors, which is responsible for managing and operating the Commission’s facilities. To additionally define the proper coding and review of those expenses.

The roles and responsibilities of the CEO and COS and other Executive Staff include conducting business with and entertaining community leaders, industry professionals and business executives from local, national and international organizations, and further requires the solicitation of philanthropic gifts from potential donors. This is accomplished through incurring or approving expenses related to travel, entertainment or other expenditures on behalf of ANI or the Commission. As such, these expenses are essential and have a valid business purpose. As with all Audubon expenses, these expenses must be made carefully and with due consideration for the necessity of the expenses in connection with conducting Audubon business as well as the appropriateness of the amount of the expense.

PROCEDURES

*CEO & COS Expenditures*
The following key reviews and internal controls are in place to ensure executive-level expenditures are in compliance and in line with Audubon’s mission:

1. The CEO and COS shall not utilize an Audubon Purchasing Card but instead shall incur costs personally and request reimbursement via check. Executive-level expenditures may be made on their behalf using an Audubon Purchasing Card but those expenditures shall follow the controls stated below as well as those in the Purchasing Guidelines and Procedures. Reimbursements and Purchasing Card purchases on their behalf are subject to stringent review and approval based on Procurement Signature Authorities in the Purchasing Guidelines and Procedures, which requires the CEO to approve all costs incurred by the COS and vice versa.

2. The CEO and COS expenditures are submitted for detailed review and reimbursement quarterly using the Travel/Business Expense Report and check requisition. The Executive Assistant compiles the itemized receipts and prepares the report that is reviewed and approved by the CEO/COS before being reviewed and approved by the COS/CEO.

3. The Compliance Analyst and the Director of Finance also review and approve all executive expenditures and coding for appropriateness and compliance prior to approving check requisitions, which are then also reviewed by Accounts Payable for accuracy prior to processing the reimbursement.

4. All expenditures incurred by the CEO or COS or by other employees, including the Executive Assistant, on behalf of the CEO or COS that are over $100 are also reviewed quarterly, via letter, by the Chairman of the Board of Directors for ANI or the Commission, based on coding. The letter is prepared by the Executive Assistant and reviewed by the Director of Finance and the Compliance Analyst to ensure that all applicable expenses are included. The Chairmen review expenditures for appropriateness and should the Chairmen have any questions about or issue with the expenditures or their coding, they are instructed to notify the Executive Assistant.

5. The Executive Assistant and the Director of Finance are responsible for investigating and resolving any issues.

The letter to the Chairmen shall include the amount, names, title and/or affiliation of all attendees and business purpose and enclosed shall be copies of itemized receipts. A copy of the letter sent to the Chairmen is maintained by the Executive Assistant. Once approved and any issues are resolved, the letter shall be signed by the Chairman and returned to the Executive Office.

The dollar threshold for review by the Chairmen is determined, based on judgment and risk assessment, by the Compliance Analyst. The Compliance Analyst shall review all executive expenditures under the threshold and ensure there are no splitting of transactions or manipulation to keep the expenses below the threshold. The Compliance Analyst will periodically review the threshold to verify that the threshold amount is appropriate. The Compliance Analyst may change the threshold, based on judgment and risk assessment, and shall notify the Chairmen of the change via letter. Based on their judgment, the Executive Assistant and Executives may also include other expenses for review by the Chairmen.

Expenses must be incurred and approved according to ANI’s Purchasing Guidelines & Procedures. Generally, the exceptions to that policy are as follows: the purchase of alcohol, the purchase of flowers, appropriate, reasonable or de minimus token gifts and miscellany, and certain guidelines for travel and entertainment. These exceptions shall be based on the discretion and approval of the CEO and COS and reasonable considering the occasion and purpose.

Commission, ANI check requests shall be separate and each check request must include the following:
Travel/Business Expense Report
Itemized receipt
Business purpose
Names of people in attendance, including their official title and/or affiliation with ANI or the Commission
Account coding
Proper approval according to Procurement Signature Authority

Business Meals for Executive Employee’s Spouse or Partner

In the course of normal business operations, it may be necessary for Executive Staff to entertain clients, community leaders, donors, or other professionals. Executive Staff is allowed to include the meal expenditures of their spouse/partner when there is a clear business purpose for the meal and the guest’s spouse/partner is also in attendance. Itemized receipts for these expenditures are mandatory and this exception only applies to meals. Audubon’s Travel & Business Meal Policy shall be adhered to when expending funds on business meals.

Additional Procedures Related to Purchasing Cards

Other ANI employees, who are granted Audubon Purchasing Cards based on the Purchasing Guidelines & Procedures, are encouraged to make any necessary business purchases on the Audubon Purchasing Card. All cardholders must attend purchasing training prior to receiving a card and must adhere to the Travel & Business Meal Policy. These expenditures and their coding are reviewed and approved monthly by the cardholder’s supervisor, based on the approved Organizational Chart. The Purchasing Cards of Executive Staff are reviewed by the COS. All charges are subject to a monthly random review by the Purchasing Card Review Committee, which is comprised of members of Finance and Purchasing Departments as well as the Compliance Analyst. Any questionable charges are investigated and issues are timely resolved. The Purchasing Card has the following additional controls:

1. Spending limits that are set by each cardholder’s Procurement Signature Limit, which are based on their title and are approved by their supervisor.
2. Monthly and daily spending limits and reviews to prevent splitting charges.
3. Spending reports can be run in real-time to ensure compliance.
4. Cardholders are only allowed to purchase from certain types of vendors and must obtain special approval for any vendors outside of the norm.

Additional Purchasing Controls

- Annually, all expenditures are subject to detailed review by Audubon’s external auditors during the annual, independent financial statement audit.
- Annually, as part of their evaluation of accounting policies and the design, implementation and maintenance of Audubon’s internal controls, the external auditors review relevant policies and procedures stated herein. Additionally, we request that the external auditors annually review the Director of Finance’s and Compliance Analyst’s review of executive expenditures for independence and effectiveness.
- As stated in the Code of Ethics, the Audubon Team observes high standards of business and personal ethics in the conduct of their responsibilities and complies with all applicable laws and regulations. Audubon Nature Institute is committed to integrity, ethical behavior, and the highest moral conduct. In connection with this “tone at the top,” Audubon has an established Whistleblower Policy that allows board members and employees to share questions, concerns, suggestions or complaints.
regarding the organization and its operations with someone that can address them properly.

• Commissioners are required to file an annual Financial Disclosure Statement with the Louisiana Board of Ethics.

• ANI and Audubon Nature Institute Foundation have a written Conflict of Interest policy that is regularly monitored to ensure that the policy is being followed.

• Annually, ANI Board members and Commissioners attest to the Louisiana Legislative Auditor that they follow certain, relevant laws and regulations.

• Monthly, Finance performs an analytical review comparing actual expenses to budget and prior year expenses.

• The Financial Statements, which include these expenses, are reviewed on a monthly basis by Senior Management.

• The Financial Statements are audited by an independent auditor annually.