



## PARISH COUNCIL

### Transparency and Resource Accountability Committee Scope Document

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#### Mission Statement

The Transparency and Resource Accountability Committee (TRAC) is committed to promoting transparency, accountability, and efficiency among St. Tammany Parish taxing agencies. Our mission is to review fiscal policies, budgeting practices, and financial operations to ensure responsible stewardship of public resources. Through data-driven analysis, stakeholder engagement, and adherence to best practices, we aim to strengthen financial clarity and increase public trust in St. Tammany's governmental agencies.

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#### Objectives

- Foster collaboration among all St. Tammany Parish taxing agencies.
  - Forecast future funding needs and identify potential revenue sources to support tax reform initiatives.
  - Identify and report opportunities for process improvements that enhance operational efficiency and effectiveness.
  - Ensure Parish funds are properly allocated, and expenditures are aligned with organizational priorities.
  - Review the financial operations of government agencies seeking Council approval for ballot measures and provide recommendations when requested.
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#### Committee Structure

- TRAC members will be appointed by the Council Chairman.
  - TRAC will receive support from Parish staff, including but not limited to: the Director of Finance, the Council's legal representative, and the Council Administrator.
  - Subject matter experts may be engaged on a voluntary or consulting basis, as needed.
  - All committee meetings will comply with Louisiana's Open Meetings Laws, and all materials will follow Parish's Records Retention Policy.
  - TRAC's work will be presented to the Parish Finance Committee.
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## **Process for Working with Departments/Agencies**

### **1. Selection**

- TRAC will identify a Parish department, funded agency, or government body requiring Council approval for ballot measures.
- Selection may be based on the following criteria:
  - The entity is requesting additional operational or capital funding.
  - The funding source is under financial strain.
  - A dedicated funding source is set to expire within four years.
  - A Councilmember recommends a review.
- At the time of selection, a Monitoring Lead will be appointed to act as liaison between TRAC and the organization.

### **2. Kick-Off Meeting**

- A kick-off meeting will be scheduled to initiate the review process.
- Attendees will include TRAC members, the selected organization's leadership, the Council Administrator, and others designated by the Monitoring Lead.
- The meeting will cover:
  - The purpose and objectives of the review, including the focus on collaboration and efficiency.
  - Scope and timeline of the review.
  - A list of required documents and data, and how they will be shared.
  - Designation of points of contact for both TRAC and the organization.
  - Scheduling of any follow-up meetings.
  - Addressing initial questions or concerns.

### **3. Review**

- TRAC will examine the information provided by the organization. This may include:
  - Submitting follow-up questions.
  - Requesting additional data.
  - Conducting site visits or facility tours.
- The Monitoring Lead will maintain regular communication with the organization, sharing observations and clarifying findings.
- The Monitoring Lead may seek budget quotes from private vendors or benchmark practices from similar agencies.
- The review may include access to:
  - Financial statements, budgets, and spending records.
  - Operational procedures and workflows.
  - Organizational performance metrics, where appropriate.

#### **4. Recommendations and Observations**

- The Monitoring Lead will draft a report summarizing TRAC's findings, including:
  - Organizational strengths
  - Overview of the organization's financial stability
  - Identification of the potential risks or liabilities
  - Opportunities for cost savings
  - Suggested legislative changes
  - Recommendations for greater transparency or effectiveness
- Once approved by TRAC, the draft report will be shared with the organization for review and feedback.
- The finalized report will be presented at the organization's board meeting (if applicable) and to the Parish Council Finance Committee.
- The final version will be made publicly available.

#### **5. Evaluation**

- TRAC will follow up with the organization at least six months after presenting the report to the Finance Committee.
- The purpose of the follow-up is to:
  - Assess implementation of recommendations.
  - Identify changes made by the organization.
  - Gather feedback to improve TRAC's process.
- TRAC will develop a follow-up reporting system to document the outcomes and ongoing impact of the review.