



Welcome to the March 2023 Center for Local Government Excellence Workshop

In-Person in Baton Rouge and via Live-Stream

The program will begin at 8:00 a.m., so grab your cup of coffee and get ready to learn from our experts!

Meet our Legislative Auditor Michael J. “Mike” Waguespack, CPA

- Elected Legislative Auditor on April 19, 2021
- Native of Louisiana
- Bachelor’s in accounting from LSU in 1987
- Worked at PricewaterhouseCoopers (then Coopers & Lybrand) for 6 years
- Opened his own public accounting firm in Napoleonville in 1993
- Sheriff of Assumption Parish from 2000 to 2016
- Chief financial officer for an industrial contractor
- Member and vice chairman of the Louisiana Tax Commission
- Certified Public Accountant
- Over 25 years of experience performing governmental audits, reviews, and compilations



Continuing Professional Education (CPE) Credit is Available



- A maximum of 13.5 hours of continuing professional education (CPE) credit is available.
 - In-Person attendees must personally sign the sign-in sheets in the morning and after lunch each day.
 - Live-Stream attendees must respond to the polling prompts (3 of the 4 every 50 minutes).
- This live-stream training is excellent for groups to watch together. But to receive CPEs you must be signed in individually and respond to the prompts verifying your attendance.
- Due to the large number of attendees, please allow until mid-April for your CPE certificates to be emailed to you.

CPE.Live Broadcast FAQs

Reminder to close the webpage at the end of the day and reopen the same link in the morning.

How do I verify my attendance?

Every 15 minutes or so, a prompt will appear over the video asking if you are still watching. Click YES within 60 seconds to receive credit for that prompt. NASBA requires you click 75% of each session's prompts for CPE credit.

How do I submit questions for the presenter?

To submit a question, use the Q&A box on the page near the video. You may also see other questions there and "like" the questions you want to see answered. Some instructors may allow questions during their presentation, others may request questions at the end of their presentation. Because the instructors are providing so much information, time may not allow for everyone's questions. Please include your contact information in your submitted questions, so the instructors can respond to you after the workshop via email or phone.

What if I am having a technical problem?

In the bottom right of the page is Sunflower Development Solution's TechSupport Chat (where the Sunflower icon is). Click it to chat with one of their technicians for help.



CLGE FAQs



How can I get course materials?

Links to course materials were emailed to all registrants and are posted on our website in the Center for Local Government Excellence community.

<https://www.la.gov/resources/center-for-local-government-excellence/workshop/march-2023-clge-workshop>

Will I be able to ask questions?

Yes, you can ask questions during all presentations either in-person or by clicking on the Q&A box on the page near the live-stream video. Some instructors may allow questions during their presentation, others may request questions at the end of their presentation. Because the instructors are providing so much information, time may not allow for everyone's questions. For live-stream attendees, please include your contact information in your submitted questions, so the instructors can respond to you after the workshop via email or phone.

Will a recording of the program be available?

Yes, we will post recordings of all sessions on our website in mid-April; however, no CPE credit can be earned for viewing the recording.

Day 1: Wednesday March 15

<u>Time</u>	<u>Topic</u>	<u>Speaker</u>
7:45 a.m. - 8:00 a.m.	<i>Login Is Open</i>	
8:00 a.m. - 12:00 p.m.	Basic Governmental Accounting	Stacy C. Lejeune, MBA, CPA, CGFO
12:00 p.m. - 1:20 p.m.	<i>Lunch Break (on your own)</i>	
1:20 p.m. - 3:00 p.m.	Governance Guidelines for New Officials	Jenifer Schaye, CFE
3:00 p.m. - 3:10 p.m.	<i>Break</i>	
3:10 p.m. - 4:15 p.m.	Characteristics of Effective Governing Boards	Michael G. Battle, MPA, CIA, CGAP, CRMA

Basic Governmental Accounting

Stacy C. Lejeune, MBA, CPA, CGFO
Instructor of Accounting, Nicholls State University

This basic governmental course is designed for those new to governmental accounting in an employee, elected official, or auditing capacity, and will refresh and update the knowledge of seasoned professionals. Nicholls State University Instructor and former governmental accountant Stacy Lejeune will discuss the governmental environment and how and why it differs from for-profit and not-for-profit organizations, the variety of fund types and their purposes, common governmental transactions, and the prominent role the budget plays in governmental accounting, among other topics. The course will include an overview of the Annual Comprehensive Financial Report, including both fund-level and government-wide financial statements, and additional governmental accounting resources.

Governance Guidelines for New Officials

Jenifer Schaye, CFE
General Counsel, LLA

Elected officials have tremendous responsibility to conduct the business of government and best serve their constituents. This course will include discussions of the fiduciary responsibility of all government servants, the difference between public and private relationships, and the impact of arbitrary and capricious behavior. Participants will also learn elements which make for successful governance, and, conversely, those that cause local governments to fail. Current hot topics including protecting personal identifiable information, prevention of sexual harassment, and common ethics questions will also be presented.

Characteristics of Effective Governing Boards

Michael G. Battle, MPA, CIA, CGAP, CRMA
Advisory Services Senior Manager, LLA

Many elected officials strive to become effective members of their governing board, to best serve those in their communities, but are often unsure of exactly how to achieve those goals. Many staff strive to better support their board members but aren't sure exactly how they can improve in that area. This session will present the characteristics of effective governing boards and board members, contrasting that with characteristics of ineffective and dysfunctional boards. Ideas will also be presented for how local government staffs can better support their board members, which, in turn, produces effective outcomes for constituents.

Day 2: Thursday, March 16

<u>Time</u>	<u>Topic</u>	<u>Speaker</u>
7:45 a.m. - 8:00 a.m.	<i>Login Is Open</i>	
8:00 a.m. - 8:10 a.m.	Welcome	Michael J. "Mike" Waguespack, CPA
8:10 a.m. - 9:10 a.m.	Fraud Schemes in Louisiana Government	Greg Clapinski, CPA, CFE
9:10 a.m. - 9:20 a.m.	<i>Break</i>	
9:20 a.m. - 10:10 a.m.	Safely Surfing the Internet	Les R. Nettleton
10:10 a.m. - 10:20 a.m.	<i>Break</i>	
10:20 a.m. - 11:10 a.m.	Leadership at a Distance: Managing Your Remote Team	Andrée Taylor, MBA, CPA
11:10 a.m. - 11:20 a.m.	<i>Break</i>	
11:20 a.m. - 12:10 p.m.	Developing Strong Financial Policies for Local Governments	Diane B. Allison, CPA, CGMA, CGFO
12:10 p.m. - 1:30 p.m.	<i>Lunch Break (on your own)</i>	
1:30 p.m. - 3:00 p.m.	Public Laws that Affect Governments Daily	Jenifer Schaye, CFE
3:00 p.m. - 3:10 p.m.	<i>Break</i>	
3:10 p.m. - 4:30 p.m.	You CAN Do This: Resolving Statewide Agreed-Upon Procedure Exceptions	Diane B. Allison, CPA, CGMA, CGFO Barry Kelly, MBA, CIA

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Louisiana Legislative Auditor
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Accounting · Baton Rouge, Louisiana · 786 followers

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1,019 Tweets



LAlegislativeAuditor
@LALegisAuditor

Our mission is to foster accountability and transparency in Louisiana government by providing audit services, fiscal advice, and other useful information.

📍 Baton Rouge, LA 🔗 LLA.La.gov 📅 Joined September 2013

241 Following 998 Followers



Louisiana Legislative Auditor
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Intro
We help ensure that government is responsive to the needs of the people of Louisiana – a government

- 📄 Page · Government organization
- 📍 1600 N 3rd St, Baton Rouge, LA, United States, Louisiana
- 📞 (225) 339-3800
- 🌐 lla.la.gov
- 🕒 Open now
- 💰 Price Range · \$
- ★ Not yet rated (4 Reviews)

Suggest Edits

Posts Filters

Louisiana Legislative Auditor
Yesterday at 11:34 AM

The LLA released two investigative audit reports today. In the first report, auditors found the City of Shreveport did not follow the City Charter or city policy when it purchased insurance, and some of the mayor's travel expenses may have violated city policies and procedures. In the second report, auditors found several concerns related to the operations of the Town of Gibsland. You can read both of these reports at www.lla.la.gov.



www.lla.la.gov

Follow us on social media!



Louisiana Legislative Auditor

January 20 · 🌐

The LLA was definitely present and accounted for at this morning's meeting of the Joint Legislative Committee on the Budget. Looking good, everyone! [#BetterLouisiana](#)



Louisiana Legislative Auditor

February 24 at 10:04 AM · 🌐

In the past few weeks, the LLA has released reports on Implementation Status of Recommendations from Select Audits Issued During Fiscal Years 2019 Through 2020, McNeese State University Athletic Department, Northwestern State University Athletic Department, Town of Grand Coteau, Department of the Treasury, Livingston Parish School Board, East Baton Rouge Parish Sheriff, Red River Parish Sheriff, St. Landry Parish Sheriff, Lafayette Parish School Board, East Baton Rouge Parish... [See more](#)



LLA is Hiring!



Louisiana Legislative Auditor
4d · 🌐

Looking for a job that helps make a difference? Interested in great benefits, great experience, and a great team? Check out these job openings at www.la.gov. We'd love to talk to you! #hiring #auditing #jobopportunities #BetterLouisiana



WE'RE HIRING!

THE LLA HAS OPENINGS FOR AUDITORS IN:

- FINANCIAL AUDIT SERVICES
- POSITIONS IN NORTH LOUISIANA, BATON ROUGE
- INVESTIGATIVE AUDIT SERVICES
- IT AUDIT SERVICES

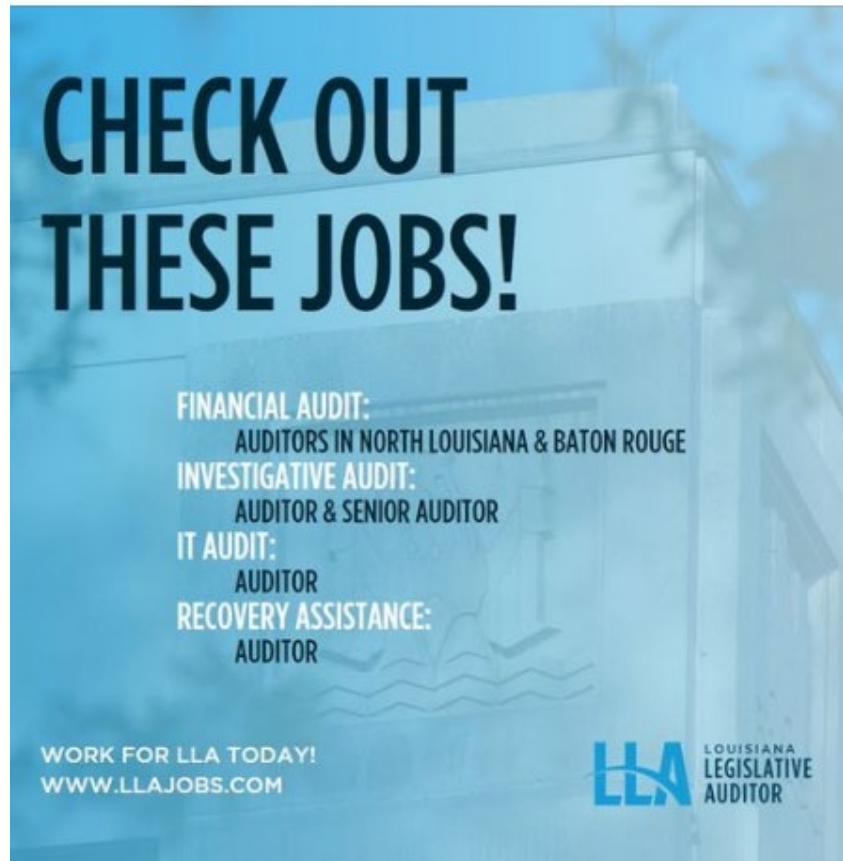
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WWW.LLAJOBS.COM

LLA LOUISIANA LEGISLATIVE AUDITOR



Louisiana Legislative Auditor
4d · 🌐

Interested in a job that offers great experience and great benefits (funding toward certification & advanced degrees, telecommute policy, flexible schedule)? The LLA offers both! Take a look at these openings at www.llajobs.com. #hiring #LLA #auditing #BetterLouisiana



CHECK OUT THESE JOBS!

- FINANCIAL AUDIT:
AUDITORS IN NORTH LOUISIANA & BATON ROUGE
- INVESTIGATIVE AUDIT:
AUDITOR & SENIOR AUDITOR
- IT AUDIT:
AUDITOR
- RECOVERY ASSISTANCE:
AUDITOR

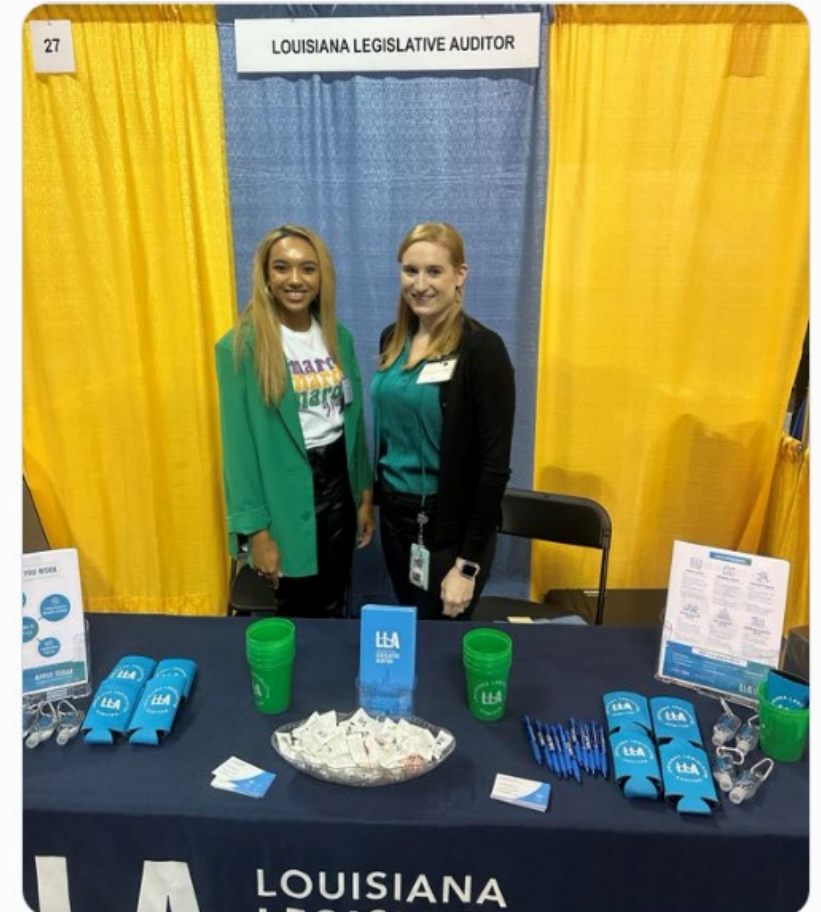
WORK FOR LLA TODAY!
WWW.LLAJOBS.COM

LLA LOUISIANA LEGISLATIVE AUDITOR



LAlegislativeAuditor @LALegisAuditor · Feb 15

There's still time, Southern students! LLA team members Olivia Guidry and Farren Doumit will be at today's Career Fair until 3 p.m. Stop by and talk to them about auditing, jobs, and how you can be part of the team. They'd love to meet you! #students #hiring #BetterLouisiana



www.llajobs.com

Former & current LLA employees at the Fall LA GFOA Conference!



Louisiana Legislative Auditor

October 11 at 12:07 PM · 🌐

We're always happy to see former LLA employees, and last week's conference of the Government Finance Officers Association of Louisiana gave us that opportunity, as this picture of past and present team members shows. Several LLA team members were presenters at the GFOA Conference, including Diane Allison, director of Local Government Services. General Counsel Jenifer Schaye and Senior Attorney Patrick Virgadamo also gave presentations. [#BetterService](#) [#BetterLouisiana](#)



Local Government Resources



Approved CPAs

The Legislative Auditor maintains a listing of CPAs who perform audit, review, and/or compilation/attestation engagements of governmental and quasi-public entities. The listing includes the names, addresses, parishes, telephone numbers, and fax numbers of available CPA firms.

[Read More](#)

Best Practices

Our office maintains a basic checklist of best management practices in government that agencies (both state and local) can use to assess their own performance. It addresses written policies and procedures for such areas as purchasing, travel, payroll, and public records retention.

Justice System Funding Reporting

To satisfy the requirements of Act 87, the LLA and LSC have developed two reporting schedules to be included in audit reports, review/attest reports, and compilation reports. [Click here](#) for these schedules.



Extension Request Form

We believe that the Legislative Auditor's extension request policy will ensure compliance with Louisiana law and ensure timely financial reporting, which is a cornerstone of good financial management.

[Read More](#)

Compliance & Attestation

Louisiana Compliance Questionnaires are used by the CPA in local auditee audit engagements as one of the tools to determine the laws, regulations, contracts and grant agreements to test during the audit; and to obtain management's representation as to whether they have complied with these laws and regulations. These questionnaires provide a list of Louisiana laws that are material to the financial statements of local auditees.

www.la.gov/resources/local-government-reporting

Local Government Resources

Local Government Reporting System

The Legislative Auditor has developed a information system for local governments that will help us to identify entities that may be fiscally distressed.

Sworn Financial Statements

Forms to be completed by Justice of the Peace, Constable, or other entities that have a Sworn Financial Statement reporting requirement to the LLA.

State Contracts

The Louisiana Legislative Auditor's Office contracts with CPA firms to perform examinations of certain entities included in the State of Louisiana's Comprehensive Annual Financial Report.

Louisiana Governmental Audit Guide

The Louisiana Governmental Audit Guide (LAGAG) provides resources to set forth the standards by which the engagements of local governments and quasi-public organizations (local auditees) are to be performed.

[Read More](#)

Statewide Procedures

The Louisiana Legislative Auditor has prescribed statewide agreed-upon procedures, which are intended to represent a minimum level of additional work to be performed at those local entities that meet the legal requirement to have an audit under the Audit Law.

[Read More](#)



LOCAL GOVERNMENT SERVICES

Receives annual reports from local government and quasi-public agencies and offers financial management, operational, and compliance advice to help Louisiana's local governments perform at their best.

AUDIT REPORTS By Advisory >

AUDIT REPORTS By Contracted >



SERVICES OFFERED

Better Information, Better Louisiana

The Local Government Reporting team reviews and issues about 3,600 financial reports each year, and our team of credentialed advisors assists local governments in identifying and overcoming their financial, operational, and compliance challenges.



Government Reporting



Fiscal Advisors



Accounting and Auditing



Operational Consultants



Compliance Review & Recommendations



Internal Controls



Financial Management



Fiscal Notes



Training



Best Practices

New Helpful Form for Not-for-Profits



To help not-for-profit entities in Louisiana figure out what type of financial report they are required to submit for each fiscal year they are in operation, the Louisiana Legislative Auditor has created this guide and worksheet. The information and categories included here are taken directly from the Louisiana Audit Law, R.S. 24:513 A(1)(b)(iv), unless otherwise noted.

Got Questions? Find us at (225) 339-3813 or lla.la.gov.

<https://cms.lla.la.gov/assets/lagag/Nonprofit-Checklist.pdf>

Louisiana Legislative Auditor Reporting Requirements for Not-for-Profit Organizations [R.S. 24:513 A(1)(b)(iv)]

Column A: Type of Revenue Received by the Not-for-Profit Organization in the Fiscal Year	Column B: Considered "assistance," thus subjecting the organization to the Audit Law?	Column C: Included in the calculation of revenues and other sources to determine LLA reporting requirement?¹
Section 1: From the State or Any Local Governmental Entity		
Grants		
Loans		
Transfers of Property		
Awards		
Direct appropriations		
In-kind goods or services		
Guarantees	No	
Membership dues	No	
Vendor contracts for goods and services related to administrative support for a local or state assistance program²	No	
Assistance to private or parochial schools, except as provided in R.S. 17:4022(3)³	No	
Assistance to private colleges and universities	No	
Benefits to individuals	No	
Section 2: From the Federal Government⁴		
"Passed through" a state or local entity		
Directly appropriated from the federal government to the not-for-profit and DID NOT receive any other state or local public assistance in Section 1	No	No
Directly appropriated from the federal government to the not-for-profit and DID receive other state or local public assistance in Section 1	No	
Loans backed by the federal government	No	No
Medicaid funds	No	No
In-kind goods or services		
Section 3: From Private Sources		
Private funds that ARE NOT commingled	No	No
Private funds that ARE commingled	No	
Section 4: Total Public Assistance per Audit Law	\$ 0	\$ 0

Notes:

1. Reports Required to be Submitted to LLA Per the [Louisiana Audit Law](http://lla.la.gov):

Revenues and Other Sources	Type of Report	Due Date
\$75,000 or less	Sworn Financial Statements	90 days after close of fiscal year
\$75,001 to \$199,999	Compilation	6 months after close of fiscal year
\$200,000 to \$499,999	Review/Attestation	6 months after close of fiscal year
\$500,000 or more	Audit and Statewide Agreed-Upon Procedures	6 months after close of fiscal year
Note: Please refer to grant, award, and loan documents, as some may require an audit regardless of the amount of total revenues and other sources.		

2. Please see the Vendor/Quasi-Public Decision Tree legal resource at lla.la.gov/resources/legal-assistance/legal-faq to assist in determining if a transferee is a vendor, subrecipient, or quasi-public.

3. Student Scholarships for Educational Excellence Program

4. Entities receiving \$750,000 or more in federal funds are subject to a Single Audit as required by the U.S. Office of Management and Budget.

Legal Assistance



Legal FAQ

The Legal Section participates in the mission of LLA by providing written and oral opinions. These opinions relate to audit matters and are tendered to staff auditors, independent CPAs, and public officials. During the Legislative Session, the Legal Section tracks legislation regarding audit issues.

To speak directly with a legal professional, please call **225-339-3871**.

[Read More](#)

Previous Legal Questions

Search our ever-growing list of questions regarding a multitude of different categories regarding (but not limited to) travel expenses, police juries and COVID-19.

[Read More](#)

LLA Legal Minute

The Legal Minute consists of a series of quick video vignettes highlighting topics of common interest.

[Read More](#)



www.lla.la.gov/resources/legal-assistance/legal-faq

Legal Assistance

LEGAL FAQ

I Am Looking For:

Select the dropdown to filter between FAQ's

All ▾

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Legal FAQs include:

- Adoption and Amendment of an Annual Budget for Local School Boards
- American Rescue Plan Act – SLFRF
- American Rescue Plan Act – SLFRF Video Presentation
- Audit Law FAQs
- Banking Law FAQs
- Adoption and Amendment of an Annual Budget for Local School Boards
- American Rescue Plan Act – SLFRF
- American Rescue Plan Act – SLFRF Video Presentation
- Audit Law FAQs
- Banking Law FAQs
- COVID-19 – Audit
- COVID-19 – Charts
- COVID-19 – Legal Guidance
- Cash Management/Fiscal Agent (Local Political Subdivisions & State Entities)
- Cash Management/Fiscal Agent (State Depositing Authorities)
- Contingency-Fee Contracts
- Cooperative Endeavor Agreements
- Coroner
- Dual Employment/Dual Office Holding FAQs
- Energy Efficiency Summary for Local Political Subdivision

Legal Assistance

Legal FAQs include:

- Federal Funds and the Audit Law as they Relate to Quasi-Public Entities and Local Auditees' Reporting
- Fiscal Administration
- Indemnification by Political Subdivisions and Municipalities FAQs
- Investments by Political Subdivisions and Municipalities FAQs
- LLA's Guidance on Emergency Declarations under R.S. 29:727
- Lawrason Act FAQs
- Limitations on Home Rule Charter Authority for Parishes and Municipalities
- Local Government Budget Act (LGBA) FAQs
- Local Government Budget Act – Flowchart
- Local Government Budget Act - Sample Documents
- Louisiana Procurement Code
- Louisiana Procurement Code Summary Chart
- Maximum Compensation for Elected Officials and Agency Heads
- Mayor's Court FAQs
- Open Meetings Law FAQs
- Parish Obligations to Fund Other Public Officials
- Parish Transportation Fund Act FAQs
- Personal Online Account Privacy Protection Act
- Political Payroll Padding FAQ
- Political Subdivisions – Adoption, Implementation and Amendments of Budgets
- Prevention of Sexual Harassment Law
- Privacy Expectation in Public Workplace Electronic Communications
- Public Bid Flowcharts
- Public Bid Law Summary FAQs
- Public Lease Law
- Public Records Law FAQs
- Reclassification of Municipalities following a Federal Census
- Records Retention
- Required Training for Public Employees and Public Officials of State and Local Entities
- School Activity Funds FAQs
- Supplemental Reporting under R.S. 24:513(A)(3)
- The Public Record Law and Private Entities Engaging in Public Functions
- Traffic Citations FAQs
- Vendor/Quasi-Public Decision Tree
- Website Posting
- Whistle-Blower Statutes

Reporting Fraud to the LLA Hotline

1-844-50-FRAUD
(1-844-503-7283)

Fax to
1-844-40-FRAUD
(1-844-403-7283)

Print and Mail Report Form to:
LLA Hotline
PO Box 94397
Baton Rouge, LA 70804

Complete Online Fraud Report Form
<https://lla.la.gov/report-fraud/fraud-form/index.shtml>



FIGHT FRAUD, WASTE & ABUSE!

Contact the **Louisiana Legislative Auditor (LLA) Hotline** if you suspect the misappropriation (theft), fraud, waste or abuse of public funds by anyone.

Information provided to the LLA Hotline may result in an investigation, audit or other review.

When providing information to the LLA Hotline, please include sufficient detail (*describing who, what, where, when, why and how*) to allow us to fully evaluate your information. Although we will consider anonymous information, providing us with your name and telephone number will allow us to contact you with any additional questions that we have. **Your name and telephone number, as well as the status of complaints, are confidential.**

Many valuable resources also available from LMA



LOUISIANA MUNICIPAL ASSOCIATION
a unified voice for municipalities since 1926

www.lma.org

*The **LMA** is a statewide member organization that advocates for all 303 municipalities and 2 parishes to strengthen community development; because we all call a village, town, or city "home."*

If you are not already receiving LMA's E-Newsletter, but sure to email tmelancon@lma.org and ask to be added to their weekly email distribution.

