



Welcome to the November 2022 Center for Local Government Excellence Conference

This is our first ever hybrid In-Person and Live-Stream event!

The program will begin at 8:45 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



CPE.Live Broadcast FAQs

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.

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.

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

Continuing Professional Education Credit is Available



- A maximum of 10 hours of continuing professional education (CPE) credit is available.
 - In-Person attendees must sign the daily sign-in sheets.
 - Live-Stream attendees must respond to the polling prompts (3 of the 4 every 50 minutes).
- After the end of the program, attendees will receive an email containing a link to the program evaluation (short survey), which we ask you to complete by November 18, 2022.
- Due to the large number of attendees, please allow until the end of November for your CPE certificates to be emailed to you.

Center for Local Government Excellence Frequently Asked Questions



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 (www.lla.la.gov/clge).

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. If the instructor is unable to answer your question during the presentation, you will receive an emailed response within a few days.

Will a recording of the program be available?

Yes, we will post a recording of the November 2022 Center for Local Government Excellence program on our website in mid-December; however, no CPE credit can be earned for viewing the recording.

Day 1: Wednesday, November 2, 2022

| <u>Time</u> | <u>Topic</u> | <u>Speaker</u> |
|-------------------------|--|--|
| 8:30 a.m. - 8:45 a.m. | <i>Login Is Open</i> | |
| 8:45 a.m. - 8:50 a.m. | Program Overview | Diane B. Allison, CPA, CGMA, CGFO |
| 8:50 a.m. - 9:00 a.m. | Welcome and Introduction | Michael "Mike" J. Waguespack, CPA |
| 9:00 a.m. - 10:00 a.m. | An Auditor's and Auditee's Approach to the Annual Audit | Tiffani Dorsa, CPA and Diane B. Allison, CPA, CGMA, CGFO |
| 10:00 a.m. - 10:10 a.m. | <i>Break</i> | |
| 10:10 a.m. - 12:10 a.m. | Requests For Proposals, Contracts, and Public Bid Law - Constitutional and Practical | Jenifer Schaye, CFE |
| 12:10 p.m. - 1:10 p.m. | <i>Lunch Break</i> | |
| 1:10 p.m. - 2:10 p.m. | My Accounting To Do List: The Accounting Cycle in a Year | Tammi Ritchie, CPA |
| 2:10 p.m. - 2:20 p.m. | <i>Break</i> | |
| 2:20 p.m. - 3:20 p.m. | Best Practices for Grants Administration | Charlie Mackles, CLCSBA |
| 3:20 p.m. - 3:30 p.m. | <i>Break</i> | |
| 3:30 p.m. - 4:30 p.m. | Initial and Ongoing Compliance in Debt Issues | M. Jason Akers |

Day 2: Thursday, November 3, 2022

| <u>Time</u> | <u>Topic</u> | <u>Speaker</u> |
|-------------------------|---|---|
| 8:00 a.m. - 8:15 a.m. | <i>Login Is Open</i> | |
| 8:15 a.m. - 8:20 a.m. | Welcome | |
| 8:20 a.m. - 9:10 a.m. | Statutory Updates and Critical Pending Legal Issues | Jenifer Schaye, CFE |
| 9:10 a.m. - 9:20 a.m. | <i>Break</i> | |
| 9:20 a.m. - 10:10 a.m. | Fiscal Health: Identifying Problems and Solutions | Michael G. Battle, MPA, CIA, CGAP, CRMA |
| 10:10 a.m. - 10:20 a.m. | <i>Break</i> | |
| 10:20 a.m. - 11:10 a.m. | Solving Workplace Conflicts With Respect | Andrée Taylor, MBA, CPA |
| 11:10 a.m. - 11:20 a.m. | <i>Break</i> | |
| 11:20 a.m. - 12:10 p.m. | The True Value of Statewide Agreed-Upon Procedures | Diane B. Allison, CPA, CGMA, CGFO |

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- ❖ Twitter
- ❖ Linked In
- ❖ Instagram



www.la.la.gov

Follow us on social media!



Louisiana Legislative Auditor

October 5 at 3:01 PM · 🌐

Louisiana Legislative Auditor, Mike Waguespack, and State Treasurer, John Schroder, addressed the [Louisiana Municipal Association](#) Board today concerning Public and Private Partnerships.

[#BetterLouisiana](#)



Louisiana Legislative Auditor

September 29 at 12:02 PM · 🌐

LLA Director of Local Government Services Diane Allison (far right) moderated a panel at the recent Student Activities Night held by the New Orleans Chapter of the Accounting & Financial Women's Alliance. [#BetterService](#) [#BetterLouisiana](#)



Former & current LLA employees at the 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

Overview

Approved CPAs Listing

Assessors & Millages

Best Practices

Center for Local Government Excellence

Extension Request Form & Instructions

Justice System Funding Reporting

Louisiana Governmental Audit Guide

Louisiana Compliance Questionnaire &

Louisiana Attestation Questionnaire

Peer Reviews

Report Cost Lookup

Statewide Agreed Upon Procedures

Sworn Financial Statements



General Guidance:

- Best Practices in Government Checklist
- Checklist for Newly Elected Officials
- Grant/Funding Resources **New as of 04/07/2021**
- Quasi-Public Agency Informational Brochure
- Chart of Accounts Louisiana Local Government
- Ransomware Tips
- FEMA Public Assistance Program & Policy Guides:
 - Public Assistance Program & Policy Guide (01/2016)
 - Public Assistance Program & Policy Guide (04/2017)
 - Public Assistance Program & Policy Guide (04/2018)

Local Government Resources

Best Practices:

- Bank Reconciliations
- Board Oversight
- Budgeting
- Capital Assets Policy & Procedures
- Cards
- Contracting
- Controls over Gasoline-Diesel
- Controls over Traffic Tickets
- Customer Utility Accounts Policy
- Debt Service
- Evidence Rooms
- Ethics
- Financial Reporting Policy
- Fuel Policy & Procedures
- Payroll
- Purchasing & Disbursements Policy
- Sexual Harassment (04/2020)
- Travel & Expense Reimbursement Policy
- Utility Billings/Collections



Example Documents & Templates:

- Local Government Budget Act Reporting Template
- Leave Earned & Taken Schedule
- Leave Request
- Timesheet (1 week)
- Timesheet (2 weeks)
- Annual Credit - Purchase Card Agreement Form
- Credit Card Issuance Log
- Travel Advance Request Form
- Travel Expense Form
- Customer Billing Adjustment Form
- Gas Diesel Log
- Vehicle Log
- Citations Issued Log
- Traffic Ticket Log

Local Government Resources



Overview

Approved CPAs Listing
Assessors & Millages
Best Practices
Engagement Approval Forms & Other
Local Auditee Engagement Info
Extension Request Form & Instructions
Legal Assistance
Local Government Reporting System
Louisiana Governmental Audit Guide
Peer Reviews
Public Records Requests
Report Cost Lookup
State Contracts
Statewide Agreed Upon Procedures

Information for CPAs

Provides resources and documentation for CPAs on the following:

- Accounting and auditing technical assistance used conducting government audits
- Legal guidance and enforcement on state laws applicable to CPAs
- Engagement agreements of audits, review/attest, and compilation services of local government and quasi-public entities within Louisiana
- Contracting with independent CPAs for audit and review/attest engagements for state agencies

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

More Information Coming Soon!



Reporting Requirements for Not-for-Profit Organizations

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.

STEP 1 Be sure to read over the entire worksheet on the next page **COMPLETELY** before filling it out. Please note: All available fields are **WHITE** and/or **HIGHLIGHTED**, and all fields marked "No" are locked and do not need to be changed. Also, only fill in the fields that apply to your organization.

STEP 2 Begin by filling out all applicable fields in **Column B**. You will notice that amounts on the blue line in Section 4 will auto-populate as you enter your data. Leave any non-applicable fields blank.

STEP 3 Now move on to **Column C**. As before, leave any non-applicable fields blank. Once Column C is completed, the blue box in Section 4 will have your total. Use this total to determine what type of report you are required to file based on the chart located below the worksheet in Note 1.

Only CPAs on the [LLA's Approved CPAs List](#) can perform audit, review/attestation, and/or compilation engagements of governmental and quasi-public entities located in Louisiana. Local auditees are required to engage their accountants or auditors within 60 days of the end of their fiscal year, per [R.S. 24:514 F\(1\)](#). The [Louisiana Governmental Audit Guide](#) sets forth the standards by which the engagements of local governments and quasi-public organizations (local auditees) are to be performed and is available at [lla.la.gov](#).

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 program ² | 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](#):

| 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

I Am Looking For:

Select the dropdown to filter between FAQ's

All ▾

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**.

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.**



2023 LLA / LMA Collaborative Training



Training Schedule

| | |
|---|---|
| 8:45 a.m. – 9:30 a.m. | Lawrason Act & Municipal Official Authority |
| 9:30 a.m. – 10:15 a.m. | Local Government Budget Act |
| 10:15 a.m. – 11:00 a.m. | Public Bid Law / Procurement |
| 11:00 a.m. – 12:00 p.m. | Public Records Law |
| LUNCH (<i>on your own, 12:00 – 1:00 p.m.</i>) | |
| 1:00 p.m. – 2:00 p.m. | Open Meetings Law |
| 2:00 p.m. – 3:00 p.m. | Solving Common Audit Findings |
| 3:00 p.m. – 4:00 p.m. | Frequently Asked Questions – ARPA SLFRF |
| 4:00 p.m. – 5:00 p.m. | Preparing for Audit is a Year-Round Process |

Tuesday, January 10 – Gonzales
Gonzales Civic Center
219 South Irma Boulevard
Gonzales, LA 70737

Tuesday, January 17 – Carencro
Carencro Community Center
5115 North University
Carencro, LA 70520

Tuesday, January 24 – Haughton
Haughton Fire Department Training Center
224 West McKinley Avenue
Haughton, LA 71037

Wednesday, January 25 – Ruston
Historic Ruston Fire Station
200 E Mississippi Ave.
Ruston, LA 71270

Monday, February 6 – Pineville
Main Street Community Center
708 Main Street
Pineville, LA 71360

For more information and to register, go to Upcoming Events on Louisiana Municipal Association's website: www.lma.org