



Welcome to the October 2023 Center for Local Government Excellence Workshop

In-Person in Lafayette and via Live-Stream

The program will begin at 8:30 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

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.



Continuing Professional Education (CPE) Credit is Available



- A maximum of 10.5 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.
 - 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-November for your CPE certificates to be emailed to you.

Day 1: Wednesday, October 18, 2023

Time

Topic

Speaker

8:15 a.m. - 8:30 a.m.

Login Is Open

8:30 a.m. - 8:40 a.m.

Welcome and Program Overview

Diane B. Allison, CPA, CGMA,
 CGFO

8:40 a.m. - 10:20 a.m.

Public Bid Law Issues and Laws Impacting
 Local Government Entities

Jenifer Schaye, CFE

10:20 a.m. - 10:30 a.m.

Break

10:30 a.m. - 12:00 p.m.

Using Statewide Agreed-upon Procedures to
 Strengthen Internal Controls

Barry O. Kelly, MBA, CIA

12:00 p.m. - 1:00 p.m.

Lunch Break

1:00 p.m. - 2:00 p.m.

Cybersecurity Update

Les R. Nettleton

2:00 p.m. - 2:10 p.m.

Break

2:10 p.m. - 3:10 p.m.

From Hire to Review: Best Practices in
 Employee Management

Christine S. Keenan

3:10 p.m. - 3:20 p.m.

Break

3:20 p.m. - 4:15 p.m.

Fraud Detection/Prevention: Think Big,
 Start Small

Gregory Clapinski, CPA, CFE

Wednesday, October 18, 2023

Public Bid Law Issues and Laws Impacting Local Government Entities

**Jenifer Schaye, CFE
General Counsel, LLA**

How can I tell if it's public works or just maintenance? What's the threshold for getting quotes vs. public bid? These and other public bid situations will be discussed, along with the best procedures to follow. This session will also include a review of the most significant laws affecting local governments, current situations, and possible future issues.

Using Statewide Agreed-upon Procedures to Strengthen Internal Controls

**Barry O. Kelly, MBA, CIA
Special Projects Senior Auditor, LLA**

Internal controls are essential for any organization to achieve its objectives and safeguard its assets. In this session participants will learn how statewide agreed-upon procedures can help assess and improve an entity's internal controls and financial management.

Cybersecurity Update

**Les R. Nettleton
Retired Director of Information Technology Services from
Bourgeois Bennett Certified Public Accountants/Consultants**

Cybersecurity continues to be a major concern when it comes to our technological systems. This session will look at how to identify and subsequently respond to potential attacks. We will also take an up-to-date look at current scams that are targeting businesses on a daily basis.



From Hire to Review: Best Practices in Employee Management

**Christine S. Keenan, Attorney
The Kullman Firm**

This presentation will provide attendees with a comprehensive understanding of key HR practices, offering insights and best practices in four critical areas: interviewing, job description creation, personnel file management, and employee evaluations. By delving into these processes, participants will gain the tools necessary to enhance their recruitment processes, improve record-keeping, and optimize performance reviews.

Fraud Detection/Prevention:

**Think Big, Start Small
Gregory Clapinski, CPA, CFE
Investigative Audit Senior Manager, LLA**

This session discusses behavioral red flags and how a start small approach to fraud detection can point an investigator in the right direction.

YOUR SUCCESS IS OUR SUCCESS

The heart of our agency is our role as a trusted advisor and partner for your organization. We want to explore your needs, challenges, and strengths to find ways to make you more prepared, resilient and productive. We are a trusted resource that can positively impact the success of your organization—and ultimately the success of our state.

Thursday, October 19, 2023



Intermediate Governmental Accounting

Diane B. Allison, CPA, CGMA, CGFO

Director of Local Government Services, LLA

This intermediate governmental accounting session will build on basic governmental accounting and, in four 50-minute segments, will explain accounting principles and concepts, fund and government-wide financial statements, and budgetary accounting. Fund types will be reviewed, in addition to measurement focus and basis of accounting, and how state and local governments use those concepts every day to record financial transactions. The types of financial statements, both fund and government-wide, will be explained, along with major items reported and reconciliations between the two, to enable participants to gain a deeper understanding of the usefulness of these financial statements in decision making. Operating, capital, and program budgets will be discussed, along with their legal and management importance, and some tips for better budgeting will be provided.

Day 2: Thursday, October 19, 2023

Time

8:15 a.m. - 8:30 a.m.

8:30 a.m. - 12:30 p.m.

Topic

Login Is Open

Intermediate Governmental Accounting

Follow us on social media!

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LLA

Louisiana Legislative Auditor
Better Information, Better Louisiana!
Accounting · Baton Rouge, Louisiana · 786 followers

John & 37 other connections work here · 194 employees

Following Invite More

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← **LAlegislativeAuditor**
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



LLA

Louisiana Legislative Auditor
978 followers · 4 following

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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

LLA 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 of 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.



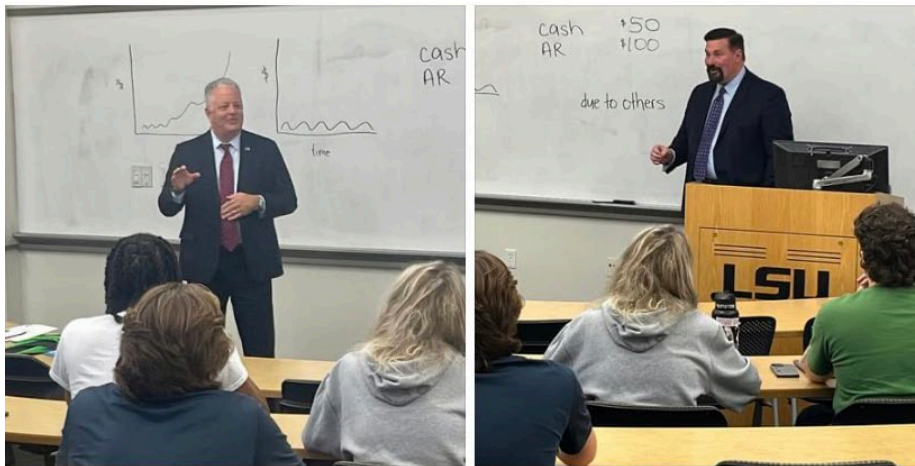


Louisiana Legislative Auditor



32m · 🌐

We always enjoy visiting college campuses and meeting faculty and students. Last week was no exception as Legislative Auditor Mike Waguespack and members of the Investigative Audit Services team took some time to speak to the LSU Forensic Accounting and Fraud Auditing class. [#students](#) [#LLA](#) [#BetterLouisiana](#)



www.lla.la.gov



Louisiana Legislative Auditor



23h · 🌐

Getting out in the community and speaking to different groups is one of the fun things about our work here at the LLA, and last week two of our team members gave presentations to the Louisiana Association of Public Employees' Retirement Systems. General Counsel Jenifer Schaye talked to LAPERS members about "Fiduciary Responsibility," while Director of Actuarial Services Kenny Herbold discussed "Public Pension Funding 101." [#teammembers](#) [#LLA](#) [#BetterLouisiana](#)





Current & Former LLA Team Members Reunited at Louisiana GFOA 2023 Fall Conference

 Louisiana Legislative Auditor

4h · 🌐

It was an LLA reunion of sorts as former and present team members attended the opening session of the Louisiana Government Finance Officers Association fall conference today. Diane Allison, director of Local Government Services, presented the Legislative Auditor Update at the session. #LLA #BetterLouisiana



LLA Louisiana Legislative Auditor 46m · 🌐

A big shout-out to Local Government Services Director Diane Allison, who received the Louisiana Government Finance Officers Association Pelican Award at this year's conference!! The award recognizes individuals and programs making a significant contribution to government finance. [#congratulations](#) [#LLA](#) [#BetterLouisiana](#)



LLA LAlegislativeAud... @LALegisAud... · Jul 19 ...
Director of Local Government Services Diane Allison spoke to members of the Louisiana Association of Public Charter Schools today. With Diane are Leslie Hill (left), Tiffany Crawford, Melissa Carollo, Sarah Vandergriff, and Latoya Taylor -- all with LAPCS. [#BetterLouisiana](#)



www.la.gov

LLA Louisiana Legislative Auditor Reels · Sep 12 · 🌐

Take a look at what some of our team members have been up to. [#LLA](#) [#BetterLouisiana](#)



LLA is Hiring!

LLA Louisiana Legislative Auditor ...
Sep 5 · 🌐

Meet the LLA Talent Team! Our goal is to ensure you have a great experience as you learn about the wonderful opportunities at the LLA and to help you find your fit on our team. Visit <http://llajobs.com> to see how you can make a difference in Louisiana! #BetterLouisiana



MEET OUR TALENT TEAM!

Kristie Hebert
Candidate Experience

Lizzie Schexnayder
Talent Acquisition

LLA
LOUISIANA LEGISLATIVE AUDITOR

www.llajobs.com

LLA Louisiana Legislative Auditor ...
Aug 11 · 🌐

Want to help make a difference in our state? Looking for a part-time job that allows you to work remotely? Check out this opening at www.llajobs.com. We'd love to talk to you about how you can join our team! #hiring #jobs #LLA #BetterLouisiana



WE'RE HIRING!

RECOVERY ASSISTANCE SERVICES
Associate

WWW.LLAJOBS.COM

LLA
LOUISIANA LEGISLATIVE AUDITOR

LLA Louisiana Legislative Auditor ...
Sep 13 · 🌐

Check it out, Southern students! We'll be at next week's Career Exploration Day, and we'd love to talk to you about auditing, the LLA, job opportunities, and how you can join our team. We can't wait to meet you! #students #jobs #hiring #LLA #BetterLouisiana



JAGS, WE ARE HIRING!

STOP BY OUR BOOTH AT
SOUTHERN UNIVERSITY'S CAREER EXPLORATION DAY!

SEPTEMBER 20 | 9 AM-3 PM | FELTON G. CLARK ACTIVITY CENTER

LLA
LOUISIANA LEGISLATIVE AUDITOR

www.llajobs.com

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://lla.la.gov/resources/center-for-local-government-excellence/workshop/october-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 by the end of November; however, no CPE credit can be earned for viewing the recording.

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

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](#)



LEGAL SERVICES

Provides written and oral guidance related to audit matters for LLA staff auditors, independent CPAs, and public officials and tracks legislation regarding audit issues.



SERVICES OFFERED

Better Research, Better Louisiana

Legal Section staff members have developed and continue to develop research tools available on the LLA website. The Legal Section also provides presentations on legal topics related to compliance with public laws and other matters associated with audits for the CPA community, as well as for public officials, including, but not limited to, elected boards and commissions.

Provides Presentations on Legal Topics

Develop Legal Guidance

Ad Valorem Adoption and Millage Assistance

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](#)



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

[Read More](#)



Legal Assistance

LEGAL FAQ

I Am Looking For:

Select the dropdown to filter between FAQ's

All ▾

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

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To speak directly with a legal professional, please call [225-339-3871](tel:225-339-3871).

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.

