

BETTER LOUISIANA

Our Mission: *To foster accountability and transparency in Louisiana government by providing the Legislature and others with audit services, fiscal advice, and other useful information.*



March 15-16, 2023

In-Person (Limit 180) and Live-Stream (No Limit)

Milton J. Womack Park - Community Recreation Center

6201 Florida Boulevard

Baton Rouge, Louisiana 70806



About the Center for Local Government Excellence

The Center for Local Government Excellence began in 2015 with the proactive goal of enabling local officials and their staffs to immediately apply the knowledge and skills learned to their respective governments and use that knowledge to make a positive difference for those they serve, which will ultimately improve the services provided by local governments and the quality of local government audits.



Since 2015, 18 trainings have been offered throughout Louisiana and have been attended by more than 3,700 individuals. Topics focus on real workplace issues and provide solutions that can be evaluated and replicated. Program participants benefit not only from increasing their knowledge, skills, and abilities to enhance career development, but also from opportunities to interact with Legislative Auditor personnel and network with their peers to build a supportive environment.

The March 2023 program begins on Wednesday with 4 hours of basic governmental accounting, taught by Nicholls State University Instructor Stacy C. Lejeune, MBA, CPA, CGFO, followed by two courses specially designed for newly-elected officials, on serving as an elected official and becoming an effective Board member. Thursday offers a variety of sessions, including fraud, managing a remote team, statewide agreed-upon procedures, and laws applicable to most governments, presented by our cohort of highly-rated LLA speakers. *Safely Surfing the Internet* will be presented on Thursday by Les Nettleton, an IT Director and recipient of the Outstanding CPE Discussion Leader award from the Society of Louisiana CPAs, who will share best practices for assessing, detecting, and addressing information security (cybersecurity) threats.

Registration

CLGE is a **complimentary** training provided by the Louisiana Legislative Auditor. In-person participants are limited to the first 180 people who register, and there is no limit to those participating via live-streaming. If you register for in-person and are later unable to attend or need to change to live-stream, please notify Liz Martin, who maintains the waitlist, at (225) 339-3995 or clge@lla.la.gov. **Click [HERE](#) to register or visit our website at lla.la.gov/clge.** Prior to the training, registrants will be provided a link to download course materials.

Certification

This training qualifies for a maximum of 13.5 hours of Continuing Professional Education (CPE) credits. CPE credit for CPAs is based on actual education hours attended in accordance with NASBA standards. CPE certificates will be provided by the LLA by the end of March, and records will be maintained for five years.

Who should attend?

Elected officials, members of governing bodies, and their staffs, particularly those who perform administrative and finance functions in local governments such as municipalities; special districts (communications, fire, hospital, levee, recreation, waterworks, etc.); school districts and charter schools; libraries; parishes and police juries; offices of assessors, clerks of court, coroners, district attorneys, and sheriffs; other local governments, and their accountants and auditors.

The Center for Local Government Excellence programs benefit officials and employees new to local government and serve as a refresher for long-time public servants.

Wednesday, March 15, 2023

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.

"Every speaker was knowledgeable... The sessions were informative and very helpful. Thank you for presenting topics that I can really use and that relate to my job. I look forward to these sessions every year."

- November 2022 CLGE Participant

Thursday, March 16, 2023

Fraud Schemes in Louisiana Government

Greg Clapinski, CPA, CFE
Investigative Audit Senior Manager, LLA

Learning how actual frauds perpetrated in Louisiana governments through the years can help local governments understand why reviews, reconciliations, proper documentation, reports, and other control activities are so important to safeguarding our public assets. This session will present actual Louisiana local government frauds: how they were discovered and investigated and the consequences for the fraudsters.

Safely Surfing the Internet

Les R. Nettleton
Director of Information Technology
Bourgeois Bennett Certified Public Accountants/Consultants

For years technologists have worried about physical intrusion into their systems. This has changed as computers and networks can be "hacked" by simply clicking on a link in an email. This session will look at best practices for assessing, detecting and addressing IT threats that come from being on the internet, including emails, text message scams, phishing and ransomware. Participants will learn how to identify possible cybersecurity issues and how to address them.

Leadership at a Distance: Managing Your Remote Team

Andrée Taylor, MBA, CPA
Quality Assurance/Research Manager, LLA

If you've been told that you may have to manage your team remotely, and your next question is, "Are you crazy?!?!?" then you're not alone! Many supervisors think that it cannot be done effectively but, for many organizations, remote working works - when it's managed correctly. Participants will learn best-practice tips, techniques and strategies to lead people who are working remotely, including how to handle common challenges and identifying trust factors.

Developing Strong Financial Policies for Local Governments

Diane B. Allison, CPA, CGMA, CGFO
Director of Local Government Services, LLA

Financial policies of local governments provide the guidance that shapes the decisions of elected officials, governing boards, and the accounting team. Participants will learn why financial policies are important, the many steps involved in developing policies, and key financial policies every local government should have.

Public Laws that Affect Governments Daily

Jenifer Schaye, CFE
General Counsel, LLA

This interactive session will include discussions on the Public Bid, Open Meetings, and Public Records laws, emphasizing their underpinning concepts. Participants will learn suggested general approaches and research tools and resources to help ensure full compliance with these laws that affect the daily work of elected officials and many local government employees.

You CAN Do This: Resolving Statewide Agreed-Upon Procedure Exceptions

Diane B. Allison, CPA, CGMA, CGFO
Director of Local Government Services, LLA
and Barry Kelly, MBA, CIA
Special Projects Senior Auditor, LLA

Exceptions to the statewide agreed-upon procedures happen even in the best-intentioned organizations. Discussion leaders will provide practical suggestions for resolving the exceptions and strengthening internal controls.

Don't miss out! Click here to register today!

Day 1: Wednesday, March 15, 2023

| <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: Board Members | Michael G. Battle, MPA, CIA, CGAP, CRMA |

Day 2: Thursday, March 16, 2023

| <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 |

Additional Information for In-person Attendees

Dress is business casual. Coffee, water, and snacks will be available each morning. Lunch will be on your own each day. Many restaurants are in close proximity to the venue.

In compliance with the Americans with Disabilities Act, if you need special assistance please contact Liz Martin at (225) 339-3995, or via email clge@lla.la.gov.

Click [HERE](#) to register!