

## 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.*



**October 18-19, 2023**

**In-Person (Limit 175) and Live-Stream**

**Louisiana Immersive Technologies Enterprise (LITE)**  
**at the University of Louisiana at Lafayette**  
537 Cajundome Boulevard, Lafayette, Louisiana 70506



## About the Center for Local Government Excellence

**T**he 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, 19 trainings have been offered throughout Louisiana and have been attended by more than 4,500 individuals and 2,400 agencies and firms. 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.

We're excited to bring you educational sessions on the most requested topics this October. Jenifer Schaye will discuss Public Bid Law issues and provide a legal update that includes laws passed in the 2023 legislative session. We welcome Labor and Employment Attorney Christine Keenan, who will present best practices for interviewing, writing job descriptions, conducting annual evaluations, and managing personnel files. You will not want to miss the presentations on fraud detection, cybersecurity, and statewide agreed-upon procedures, and intermediate governmental accounting presented by Diane Allison on October 19th. It is our pleasure to provide you this opportunity, free of charge, to participate in high-quality educational training on current topics relevant to Louisiana's state and local governments and non-profit organizations presented by experienced, knowledgeable, and well-loved speakers.

## Registration

CLGE is a **complimentary** training provided by the Louisiana Legislative Auditor. **In-person participants are limited to the first 175 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 [waiting list](#), at (225) 339-3995 or [clge@lla.la.gov](mailto:clge@lla.la.gov). Click [HERE](#) to register or visit our website at [lla.la.gov/clge](http://lla.la.gov/clge). Prior to the training, registrants will be provided a link to the live broadcast. **Course materials will be posted on the CLGE website when they are available.**

## Certification

This training qualifies for a maximum of 10.5 hours of Continuing Professional Education (CPE) credits. CPE credit for CPAs is based on actual education hours attended in accordance with Louisiana State Board of CPAs rules. CPE certificates will be provided by the LLA in early November, 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, utility, 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.*

"These trainings are some of the most interesting CPE hours I have gotten... and I have been doing this for 40 years."

- March 2023 CLGE Participant

### 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.

### 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 1: Wednesday, October 18, 2023

<b><u>Time</u></b>	<b><u>Topic</u></b>	<b><u>Speaker</u></b>
8:15 a.m. - 8:30 a.m.	<i>Login Is Open</i>	
8:30 a.m. - 8:40 a.m.	Welcome and Introduction	Michael J. "Mike" Waguespack, CPA
	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.	<i>Break</i>	
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.	<i>Lunch Break</i>	
1:00 p.m. - 2:00 p.m.	Cybersecurity Update	Les R. Nettleton
2:00 p.m. - 2:10 p.m.	<i>Break</i>	
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.	<i>Break</i>	
3:20 p.m. - 4:15 p.m.	Fraud Detection/Prevention: Think Big, Start Small	Gregory Clapinski, CPA, CFE

## Day 2: Thursday, October 19, 2023

<b><u>Time</u></b>	<b><u>Topic</u></b>	<b><u>Speaker</u></b>
8:15 a.m. - 8:30 a.m.	<i>Login Is Open</i>	
8:30 a.m. - 12:30 p.m.	Intermediate Governmental Accounting	Diane B. Allison, CPA, CGMA, CGFO

**Don't miss out on this great opportunity! Click here to register!**

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](mailto:clge@lla.la.gov).