

Welcome to the March 2025 Center for Local Government Excellence Workshop

In-Person at Pennington Biomedical Research Center Conference Center in Baton Rouge and via Live-Stream

The program will begin at 8:20 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
- Over 26 years of experience performing governmental audits, reviews, and compilations

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/march-2025-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 all questions to be addressed. For live-stream attendees, if you provide contact information in your submitted questions, the instructors will respond after the workshop via email or phone.

Will a recording of the program be available?

Yes, we will post recordings of all sessions on <u>LLA's YouTube Channel</u> and the March 2025 CLGE webpage by the end of March; however, no CPE credit can be earned for viewing the recording.

Chat Room Etiquette

- Be respectful and courteous to others.
- > Only positive and appropriate comments.
- Stay on topic and don't derail conversations.
- > Don't spam the chat with repetitive or irrelevant messages.
- Respect the privacy of other users. Don't share personal info.
- Be patient and take turns. Don't monopolize the conversation.
- Use clear, concise language and avoid use of slang or abbreviations that may confuse others.
- Proofread messages before sending to avoid typos or unintended meanings.
- No self-promotion.
- ➤ We are here to learn.
- Report any inappropriate or unacceptable behavior to the chat room moderators.

Definition of Etiquette

- Etiquette n: rules governing socially acceptable behavior.
- The conduct or procedure prescribed by authority to be observed in social or official life.
- The practices and forms prescribed by social convention or by authority.

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. To receive CPE credit, 75% of each session's prompts must receive a reply.

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 all questions to be addressed. If you provide contact information in your submitted questions, the instructors will respond 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. Click the Sunflower icon to chat with one of their technicians for help.



Sunflower Development Solutions

Continuing Professional Education (CPE) Credit is Available



- A maximum of 10 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 on Wednesday.
 - Live-Stream attendees must respond to at least 3 of 4 polling prompts every 50 minutes.
- This live-stream training is excellent for groups to watch together. But to receive CPE credit you <u>must be signed in individually and respond to the</u> <u>prompts</u> verifying your attendance.
- Your CPE certificate will be emailed to you by mid-April.

Continuing Legal Education (CLE) Credit is Available



- A maximum of 9.25 hours of Continuing Legal Education (CLE) credit is available as approved by the Louisiana State Bar Association.
 - In-Person attendees must personally sign the CLE sign-in sheets (in addition to the general attendance sign-in sheets) in the morning <u>and</u> after lunch on Wednesday.
 - Live-Stream attendees must check the box requesting to receive CLE when signing into the broadcast webpage (link provided to registrants via email from clge@lla.la.gov) and respond to at least 3 of 4 polling prompts every 60 minutes. If you do not attend the entire workshop, CLE credit will be calculated based on the individual sessions attended.
- This live-stream training is excellent for groups to watch together. But to receive CLE credit you <u>must be signed in individually and respond to the prompts</u> verifying your attendance.
- Your CLE certificate will be emailed to you by mid-April.



8:00 - 8:20 a.m.

Log-In Opens for Livestream Attendees; In-Person Registration/Coffee and Pastries

8:20 - 8:25 a.m.

Welcome by Legislative Auditor Michael J. "Mike" Waguespack, CPA

8:25 - 8:30 a.m.

Welcome and Program Overview by Judith Dettwiller, CPA, CIA, Director of Local Government Services

8:30 - 9:30 a.m.

Louisiana Legislative Auditor: A Comprehensive Overview

Victoria Hayes, CPA, CFE, Director of Recovery Assistance Services, LLA & Lizzie Schexnayder, MSHRLD, CTP, Professional Development Manager, LLA

This session delves into the pivotal role of the LLA in

supporting government accountability and efficiency.

Participants will gain a comprehensive understanding

of the LLA's mission and the essential part you play in

its success. We'll explore how our collaborative efforts contribute to achieving shared objectives, highlighting

the best practices we've implemented in branding and

Break

talent acquisition to strengthen our organization. Join us for an overview of how the LLA partners with you to drive



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9:40 – 11:10 a.m. Public Laws that Affect Governments Daily Jenifer Schaye, CFE, General Counsel, LLA This will be a high-level review of the most important

This will be a high-level review of the most important issues in Public Bid Law, Open Meetings Law, Public Records Law, and the Local Government Budget Act. During this session, the speaker will also endeavor to describe legal mandates and particular fiduciary responsibilities.

excellence and innovation.

9:30 - 9:40 a.m.

11:20 a.m. – 12:10 p.m.

The Accounting Procedures Manual: Your Roadmap to Effective Financial Process Management

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

The Accounting Procedures Manual (APM) is so much more than written procedures: it supports the integrity of government decision-making, budgeting, and reporting and ensures compliance, for starters. This session will provide a foundational understanding of the importance of an APM, highlight its key components, and offer practical tools for participants to create or improve their own APMs.

12:10 - 1:30 p.m. Lunch Break

1:30 - 2:45 p.m.

From Suspicion to Action: Spot and Stop Government Fraud

Thomas A. Horne, CPE, CFE, Senior Auditor III, Investigative Audit Services, LLA

Fraud schemes are frequently perpetrated against governmental agencies, so be prepared to learn the typical hallmarks for those schemes. This session will utilize detailed case studies to illustrate how common schemes can be detected and share available resources to mitigate future fraud risk.

2:45 – 2:55 p.m. Break

2:55 – 4:25 p.m.

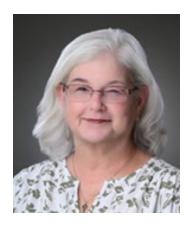
Strategic Use of Generative AI

Tracy L.M. Norton, Erick Vincent Anderson Professorship, Assistant Professor of Law, Louisiana State University

In this session, you'll learn how to get the most out of generative AI, whether you are an AI novice or AI enthusiast. This session will cover the basics of generative AI literacy and a framework for prompting engineering so you can strategically build your AI skillset for greater efficiency and productivity.















THURSDAY, MARCH 13, 2025

8:00 – 8:20 a.m.

Log-In Opens for Livestream Attendees; In-Person Registration/Coffee and Pastries

8:20 - 8:30 a.m.

Welcome and Program Overview by Judith Dettwiller, CPA, CIA, Director of Local Government Services

Ensuring Success With Your Local Government Audits

8:30 - 9:20 a.m.

Audit Essentials: Navigating Local Government Reporting Requirements Barry Kelly, MBA, CIA, Special Projects Senior II, LLA

This session provides an overview of annual reporting requirements for local governments under the Louisiana Audit Law. Topics include report types, auditor selection, submission deadlines, extensions, the Non-Compliance List, and the report review process.

9:20 – 9:30 a.m. Break

9:30 – 10:20 a.m. Planning for a Successful Audit Dennis James, CPA, Managing Director, James Lambert Riggs & Associates, Inc.

Get an inside look at how to prepare for a successful audit from the auditor's perspective. This session will help you plan your audit to arrive at a successful outcome. Topics will include hiring your auditor, the responsibilities of your auditor and the rules they must follow, your responsibilities for the audit, and steps to help you plan, perform and deliver a successful audit for your agency.

10:20 – 10:30 a.m. Break

10:30 a.m. – 12:00 p.m. Continuous Improvement: Tips for Solving Common Audit Findings Diane B. Allison, CPA, CGMA, CGFO, Retired Director of Local Government Services

Twenty-four percent of audit reports contain a total of about 1,200 findings related to deficiencies in operations, controls, and compliance with laws and regulations. Some findings can be quickly resolved by merely tweaking a procedure, while others can be more complex to resolve because entire processes need to be designed. This session provides practical tips on developing a strategy to solve common audit findings and get them off your To Do List once and for all.

SOCIAL MEDIA

Through its different social media platforms, the LLA works to keep members of the Legislature, public officials, and the public informed about audit report releases, local government training sessions, recruiting efforts, audit resources, staff hires, staff awards and promotions, and other matters.

The LLA's YouTube channel – <u>www.youtube.com/user/</u> <u>LouisianaAuditor</u> – features videos from the Center for Local Government Excellence's 2024 training sessions, a variety of video blogs from Legal Services covering such topics as the *Lawrason Act, Salaries in Municipalities*, and *Piggybacking*, and the 2024 Millage Workshops.





In 2024, the LLA produced 12 podcasts that focused on highlights from select audit reports. The podcasts can be found at <u>www.lla.la.gov/</u> <u>reports/podcasts</u>, or listeners can subscribe to LLA Reports through iTunes, Google Play, Spotify, and Amazon Alexa.

YouTube Video Training on LLA's YouTube Channel





Louisiana Legislative Auditor

LLA's Advisory Services team members work closely with local government officials, providing guidance and information. This week, Senior Manager Mike Battle spoke to attendees at the LMA Mid-Winter Conference about what the Legislative Auditor's office does and shared some best practices in local government. #localgovernment #LLA #BetterLouisiana

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Louisiana Municipal Association · Follow Jan 28 · 🏟

Louisiana Legislative Auditor Advisory Services Senior Manager Michael G. Battle has been giving att... **See more**



YOUR TRUSTED ADVISOR

We are an expert team of trusted advisors collectively working to improve communities and build a better Louisiana.



Louisiana Legislative Auditor

Our team members often give presentations outside the office, and one of our most requested speakers is General Counsel Jenifer Schaye, who spoke to attendees at the Louisiana Municipal Association's Mid-Winter Conference about the critical challenges facing municipalities. #localgovernment #LLA #BetterLouisiana





Louisiana Legislative ... 5h · 🕲

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LLA Director of Local Government Services Judith Dettwiller and team member Steven Kraemer were at this afternoon's Fiscal Review Committee meeting to talk about the city of Bogalusa's ongoing financial difficulties. The committee voted to put the city under fiscal administration. #localgovernment #LLA #BetterLouisiana







Hey, Ragin' Cajuns! We'll be at the Career Fair tomorrow, and we'd love to see you! We know you have questions about auditing ... we have answers. Be sure to stop by our table so we can tell you all about the LLA, job opportunities, and why we love this place! #students #hiring #LLA #BetterLouisiana





Louisiana Legislative... … 1h · 🕲 X

The doors to the Southern University Career Fair are open, and team members Lizzie Schexnayder and Rhonda Walker are there! So grab that cup of coffee, Southern students, and head on over. Lizzie and Rhonda have a lot to share about the LLA and job opportunities, and they can't wait to talk to you! #students #hiring #LLA #BetterLouisiana



www.llajobs.com

Our philosophy is simple hire a team of diverse, passionate people and foster a culture that empowers you to do your best work.



Curious about a career in auditing? We can help! Come meet some of our team members at the Beta Alpha Psi Meet the Firms this evening. They'd love to talk to you about the LLA, jobs, and all the terrific benefits we offer! #students #hiring #jobs #LLA #BetterLouisiana



FINANCIAL AUDIT SERVICES

Focuses on whether agencies and universities have adequate controls in place to ensure accountability over public funds and compliance with state and federal laws, regulations, and grant agreements.

PERFORMANCE AUDIT SERVICES

Evaluates the economy, efficiency, and effectiveness of state agency programs, functions, and activities.

INVESTIGATIVE AUDIT SERVICES

Gathers evidence regarding fraudulent or abusive activity in an effort to detect and deter the misappropriation of public assets and to reduce future fraud risks.

ACTUARIAL SERVICES

Prepares actuarial cost notes, reviews the financials of Louisiana's 13 state and statewide public retirement systems, and certifies cost-of-living allowances for the systems.



Now Hiring Team Players

Our auditors are trusted members of our state and society

LLA auditors analyze the inner workings of almost every aspect of a government agency. With the nature of the work our auditors perform, honesty and integrity of being an auditor means people can trust them. Join our team and help make a real difference for the State of Louisiana.

Our work has an influence on the lives of people in Louisiana.

www.llajobs.com

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.

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.

RECOVERY ASSISTANCE SERVICES

Ensures that federal disaster recovery funds received by the state are spent in accordance with federal and state laws, rules, and regulations.

ECONOMIC ADVISORY SERVICES

Provides analysis of economic and fiscal issues that impact state and local government and the public in Louisiana.

LOUISIANA STATE CHILD OMBUDSMAN

The Child Ombudsman works to improve outcomes for Louisiana's children. The Louisiana Legislature created the ombudsman's office within the Louisiana Legislative Auditor's office to ensure the role was impartial and independent in the monitoring and evaluating of public and private agencies that protect and deliver services to children.

What can the Ombudsman do?

- Reviews complaints concerning the actions of any state agency or entity providing services to children with state resources.
- Acts as a liaison for a child or family, including but not limited to advocating with an agency, provider, or others on behalf of the best interest of the child.
- Makes appropriate referrals and coordinates as needed when it is determined that a child or family may need assistance.
- Makes recommendations regarding systemic issues that are raised by a complaint.

Who can contact the Child Ombudsman?

Anyone who has concerns regarding Louisiana's child services programs in state agencies such as the Department of Children & Family Services (DCFS), Office of Juvenile Justice (OJJ), Department of Education (DOE), and Louisiana Department of Health (LDH) can contact the Ombudsman.

What can I contact the Ombudsman about?

Issues and concerns with the services a child is or is not receiving from the departments and agencies created to meet the needs of children, as well as concerns that a child's safety is not being addressed. We serve by helping you find answers to your questions and solutions to your issue(s) with the state agency. We can help you navigate the complex child-serving systems and connect you with resources.

How do I contact the Ombudsman?

- Phone: (833) KIDS4LA (543-7452)
- Fax: (225) 388-4008
- Mail: P.O. Box 94397, Baton Rouge, LA 70804
- Online: https://lla.la.gov/ombudsman-reporting



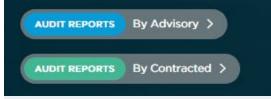


LLA team members always welcome the chance to talk to people outside the office, and earlier this week, State Child Ombudsman Kathleen Richey -- with Sandra Adams of Rotary Club of Baton Rouge -- spoke to club members about the work her section does. #LLA #BetterLouisiana



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.

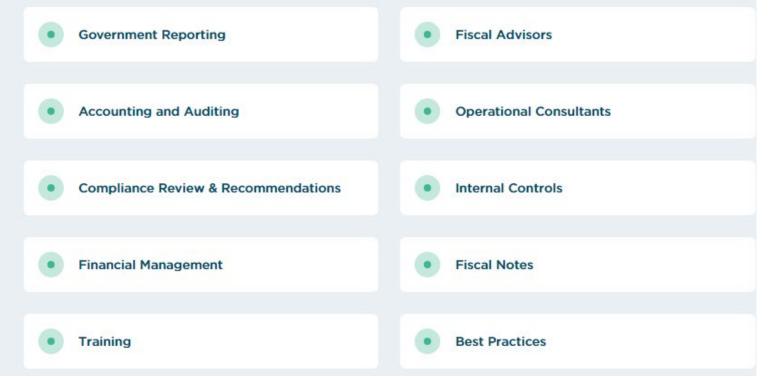


SERVICES OFFERED

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.





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.

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.

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.

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

Local Government Resources



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.

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

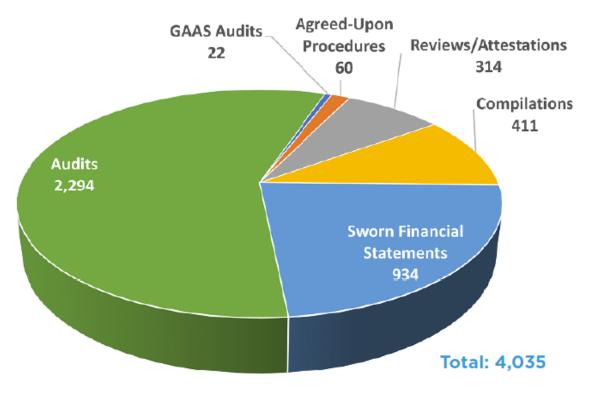
The Louisiana Governmental Audit Guide (LAGAG) provides resources to set forth the standards by which the engagements of local governments and quasi-public organizations (local auditees) are to be performed.



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

Excerpt from LLA's 2025 Annual Report & Act 461 Report

Local Government Services staff reviewed and processed the following local auditee engagements and reports during 2024:



During the 2024 calendar year, local auditee reports contained hundreds of findings related to deficiencies in operations, controls, and compliance with laws and regulations. These findings included:

- Misappropriations and ethics violations
- Noncompliance with federal regulations in local governments' administration of federal programs
- Noncompliance with bond covenants or loan agreements
- Noncompliance with state laws covering budgets, public bids, open meetings, untimely deposits, and late filings of financial statements
- Lack of reconciliation of bank and other accounts
- Errors in accounting records
- Deficit fund balances

https://cms.lla.la.gov/assets/documents/2025-LLA-Annual-Report.pdf

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

Ad Valorem Adoption and Millage Assistance





Our goal is to advise on the ever-changing complexities of government compliance issues so that the organizations we work with can focus on becoming more prepared, resilient, and productive.

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 <u>225-339-3871</u>.

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.

Use of Public Dollars

Videos from the Louisiana Legislative Auditor's Legal Services team discussing the use of public dollars.



LLA Legal Minute

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

Legislative Updates

Information on bills tracked by the Legislative Auditor's office for the 2024 Legislative Session.

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

Reporting Fraud to the LLA Hotline

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

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

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



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.

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

www.lla.la.gov/report-fraud

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 <u>tmelancon@lma.org</u> and ask to be added to their weekly email distribution.



ASSESSORS & MILLAGES

Find reports for maximum millages, pensions, millage workshop information, and resources for various avenues of municipalities.

Jo Ann Garrison, CP Tax Review Officer Ph: <u>(225) 339-3940</u> Email: jgarrison@lla.la.gov

MILLAGE WORKSHOPS

Workshops detailing explanations and discussion of the entire millage process and the Open Meetings Law

Beauregard Parish

Date: March 19, 2025 Time: 9:00 a.m. – 12:00 p.m. Location: Beauregard Parish Fairgrounds, Main Building

Virtual Workshop

Date: March 26, 2025 *Time:* 9:00 a.m. – 12:00 p.m.

Virtual Workshop

Date: March 27, 2025 *Time:* 9:00 a.m. – 12:00 p.m.

Ouachita Parish

Date: April 02, 2025 *Time:* 9:00 a.m. – 12:00 p.m. *Location:* Ouachita Parish Fire Dept. Training Building

https://www.lla.la.gov/resources/assessors-and-millages/millage-workshops

Survey After the Workshop



- After the end of this program, attendees will receive an email containing a link to the program evaluation (short survey), which we ask you to complete by Friday, March 28, 2025.
- You can respond anonymously or include your name.
- We use your survey responses to plan future events so we can continue to provide timely and beneficial training that is relevant to you.

