

Welcome to our November 2025 Workshop!

*In-Person at the Pennington Biomedical Research Center
Conference Center in Baton Rouge and online via Livestream*

Mr. Waguespack will kick off our day at 8:20 a.m., so grab your cup of coffee and get ready to learn from our team of 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
- More than 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 to our website on the Center for Local Government Excellence page:

<https://lla.la.gov/resources/center-for-local-government-excellence/workshop/nov-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 livestream video. Please be aware that time may not allow for all questions to be addressed.

Will a recording of the program be available?

Yes! We will post recordings of all sessions on [LLA's YouTube Channel](#) and on the CLGE webpage. However, no CPE credit can be earned for viewing the recording.

Live Broadcast FAQs

***Remember to close the broadcast webpage at the end of the day Wednesday and reopen the same link Thursday morning.**

How is my attendance verified?

Approximately every **15 minutes**, a prompt will appear 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 to the presenter?

To submit a question, use the Q&A box on the page near the video. Please be aware that time may not allow for all questions to be addressed.

What if I am having a technical problem?

At the bottom right of the page is Sunflower Development Solutions' **TechSupport** Chat. Click on the Sunflower icon, and a technician will assist you.



Continuing Professional Education (CPE) Credit is Available

- A maximum of 9.5 hours of CPE credit is available.
 - In-Person attendees must personally sign the sign-in sheets in the morning **and** after lunch.
 - Livestream attendees must respond to at least 3 of 4 polling prompts every hour. **Each attendee must use their individual email address (no two people may share the same one), as CPE is only awarded once per email address.*
 - You must use the same email address to sign into the broadcast both days for full CPE/CLE credit.
- CPE certificates will be emailed by early December to those who earned CPE.

Continuing Legal Education (CLE) Credit is Available

- A maximum of 9.5 hours of CLE credit is available as approved by the Louisiana State Bar Association.
 - **In-Person attendees** will receive a MCLE Course Attendance Form to complete and return to Liz Martin at the end of the workshop; it may also be emailed to egmartin@lla.la.gov **no later than Monday, November 17**.
 - **Livestream attendees must check the box requesting to receive CLE when signing into the broadcast webpage** (via the link emailed to registrants from clge@lla.la.gov). You will be emailed the MCLE Course Attendance Form within the next few days with instructions to complete and return no later than November 17. You must respond to at least 3 of 4 polling prompts every hour. If you do not attend the entire workshop, CLE credit will be calculated based on the number of individual sessions attended.
- Each attendee must use their individual email address (*no two people may share the same one*), as CLE is only awarded once per email address.



WEDNESDAY, NOVEMBER 5, 2025 Governmental Leadership



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.

Bridging the Gap: Leading Across Five Generations

*Christel Slaughter, PhD
President and Chief Executive Officer
SSA Consultants*

Today's local government workforce spans five generations, each bringing unique perspectives, values, and communication styles. This interactive session will explore the defining characteristics of each generation, the myths and realities that influence workplace interactions, and the challenges that arise when different generational expectations collide. Participants will learn strategies for building bridges across generations, improving collaboration, and turning potential conflict into a competitive advantage. Practical tools and real-world examples will help leaders foster inclusivity, increase engagement, and harness the strengths of every age group in their organizations.

9:40 – 10:40 a.m.

Turning Tension into Teamwork: Practical Conflict Resolution Skills

*Christel Slaughter, PhD
President and Chief Executive Officer
SSA Consultants*

Conflict in the workplace is inevitable — but left unmanaged, it can erode trust, lower productivity, and damage relationships. In this session, participants will learn how to recognize the root causes of conflict, adapt their approach to different personalities and situations, and use proven tools to de-escalate tension. Through case examples and practical frameworks, attendees will gain strategies for handling difficult conversations, addressing conflict early, and turning disagreements into opportunities for stronger collaboration. Leaders will leave with actionable skills to create a healthier, more productive work environment for their teams.



WEDNESDAY, NOVEMBER 5, 2025 Governmental Leadership

10:40 – 10:50 a.m. Break



10:50 a.m. – 11:50 a.m.

Documentation of Conflicts

*Tina R. Michelli, SPHR, SHRM-SCP
Human Resources Manager*

This session equips Louisiana Local Government employees with the skills to document workplace conflicts accurately and professionally. Building on strategies from the Conflict Resolution session, participants will learn why proper documentation matters, what details to capture (and avoid), and how to create records that are factual, fair, and compliant with organizational and legal requirements. Through practical examples and hands-on exercises, attendees will leave with the tools and confidence to document conflicts consistently, supporting both effective resolution and organizational accountability.

11:50 a.m. – 1:20 p.m. Lunch Break



1:20 – 2:20 p.m.

Retirement Rules Made Clear: Who's Covered, Who's Not, and Why It Matters

*Kenneth J. "Kenny" Herbold, ASA, EA, MAAA, CFA
Director of Actuarial Services*

Learn which employees must be enrolled in Louisiana's retirement systems, who can opt-out, and how to meet enrollment and reporting requirements. This session will also share best practices to help your agency stay compliant—even when you don't (think you) have any active participants.

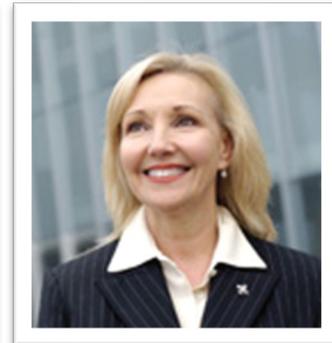
2:20 – 2:30 p.m. Break

2:30 – 4:00 p.m.

Tone at the Top Panel Discussion

*Christel Slaughter, PhD, SSA Consultants;
Kim Hunter Reed, PhD, Commissioner of Higher Education,
Louisiana Board of Regents; and
Joel Robideaux, CPA - Retired, Fiscal Administrator, Former State
Representative and Speaker Pro-Tempore, and Former Lafayette
Parish Mayor-President*

The tone from the top is important for setting expectations in an organization and setting the foundation for how good public business is to be conducted. It also helps ensure that business practices align with the organization's values and principles. Although initial tone at the top starts with the Board and upper management, all in the organization play a part in promoting and carrying out good, ethical, public business practices. This panel will discuss the importance of tone from the top in their organizations and local government entities; examples of positive negative consequences related to having or not having an effective tone at the top; strategies for implementing an effective tone at the top; and panelists will answer related questions.





THURSDAY, NOVEMBER 6, 2025

Fiscal Management

7:30 – 7:55 a.m.

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

7:55 – 8:00 a.m.

Welcome and Program Overview by
Lizzie Schexnayder, MSHRLD, CTP
Professional Development Manager

8:00 – 9:00 a.m.

Delivering Essential Information to Decision Makers

*Barry O. Kelly, MBA, CIA
Special Projects Senior II*

This session will explore the importance of providing governing boards and other decision makers with timely, relevant, and reliable information. Participants will learn what types of information are most critical for oversight and decision making. The presentation will also highlight common pitfalls—such as incomplete, outdated, or overly technical reporting—that can impair effective decision-making. By the end of the session, attendees will better understand how to frame and deliver information that strengthens governance and supports sound decision making.



9:00 – 9:10 a.m. Break

9:10 – 10:10 a.m.

Public Records

*Angela M. Heath, LLM, CFE
Senior Attorney*

This presentation provides an overview of the Louisiana Public Records Law, (La. R.S. 44:1, *et seq.*), including the legal framework that defines public records, the rights of the public to access them, and the obligations of government bodies to provide them. Participants will learn the scope of the law, key definitions, timelines for responses, common exemptions, and best practices for compliance. The session will also address recent developments, practical challenges for public entities, and strategies to handle requests effectively.



THURSDAY, NOVEMBER 6, 2025

Fiscal Management

10:20 – 11:20 a.m.

Common Ethics Issues

Patrick Virgadamo, CFE
Senior Attorney

This presentation will help public servants identify and understand common issues that may arise concerning compliance with the Louisiana Code of Governmental Ethics. The course will specifically discuss issues concerning restrictions on compensation and gifts from prohibited sources, prohibited participation and transactions involving a public servant's agency, and compliance with annual ethics training requirements. The presentation will also discuss the role of the Board of Ethics in providing guidance on and regulating compliance with the Code of Governmental Ethics.



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.

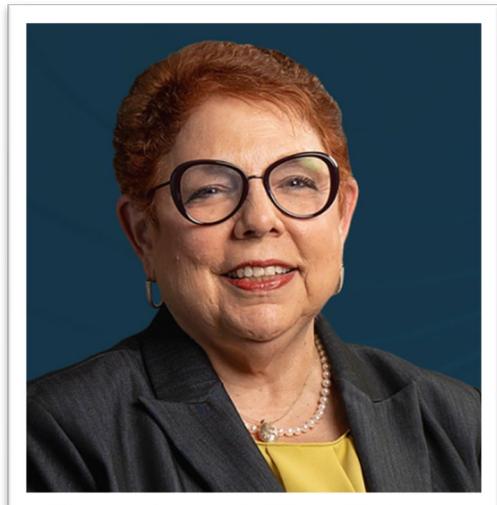
11:20 – 11:30 a.m. Break

11:30 a.m. – 12:30 p.m.

Fiduciary Responsibilities – Local Government Budget Act

Jenifer Schaye, CFE
General Counsel

In this session, the fiduciary responsibilities of public officials will be explained in general. In addition, the mandates of the Local Government Budget Act will be detailed.



Fun Fact...

What is a Public Record?

A public record is documentary material, **regardless of physical format**, which is prepared, used or retained by a public entity in connection with regular agency business under the laws of this State.

Public record is defined by statute as “All documents, papers, letters, books, drawings, maps, plats, photographs, magnetic or optical media, microfilm, microphotograph, motion picture film, or other document or any other material, regardless of physical form or characteristic, generated or received under law or in connection with the transaction of official business, or preserved by an agency or political subdivision because of other informational or legal value.” R.S. 44:402(4).

For more information, check out the Public Records FAQ on the LLA website.

<https://lla.la.gov/resources/legal-assistance/legal-faq>

Follow the LLA on YouTube and Social Media!

-  **Facebook:**
@LouisianaLegislativeAuditor
-  **Twitter:**
@LALegisAuditor
-  **LinkedIn:**
Louisiana Legislative Auditor
-  **Instagram:**
louisianalegislativauditor



<https://www.youtube.com/@LouisianaAuditor>

LLA Across the State

 **Louisiana Legislative Auditor** ...
Jun 3 · 🌐

Legislative Auditor Mike Waguespack is at a special meeting of the New Orleans City Council this afternoon to talk about the funding available to the Orleans Parish Sheriff's Office. [#LLA](#)
[#BetterLouisiana](#)



SPECIAL MEETING OF THE CITY COUNCIL
TUESDAY, JUNE 3, 2025

 **Louisiana Legislative Auditor** ...
Jul 31 · 🌐

We're always happy to share our expertise, and LLA team member Mike Battle had a full house for his presentation on Best Practices for Local Government Officials and Staff at the Louisiana Municipal Association's annual conference this week in Lake Charles. [#LLA](#) [#BetterLouisiana](#)



 **Louisiana Legislative Auditor** ...
1d · 🌐

Local Government Services team members were among the presenters yesterday at the Louisiana Municipal Clerks Association Annual Institute. Barry Kelly and Chris Province talked about Accounting Tasks: What to Do When?, while Steven Kraemer focused on All Practical Applications. Team member Mike Battle followed with a presentation on Limited Fiscal Administration. A big thank you to all three team members for sharing their knowledge and experience with the clerks! [#localgovernment](#) [#LLA](#) [#BetterLouisiana](#)



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: [\(225\) 339-3940](tel:(225)339-3940)

Email: jgarrison@lla.la.gov

SETTING MILLAGE RATES



MICHAEL J. "MIKE" WAGUESPACK, CPA
LOUISIANA LEGISLATIVE AUDITOR

PRESENTED BY:
JO ANN GARRISON, CP | TAX REVIEW OFFICER

2025 Millage Workshop - Online

 by Louisiana State Auditor

Playlist · 1 video · 3 views

The Louisiana Legislative Auditor's Office (LLA) offers a virtual Millage Workshops in 2025 to provide a [...more](#)



Louisiana Legislative Auditor ...

Apr 9 · 🌐

A big shoutout to LLA team members Jo Ann Garrison, Meagan Kelley, Jenifer Schaye, and Patrick Virgadamo who recently finished the last of five Millage Workshops scheduled for this year. The workshops -- three in-person and two virtual -- drew a total of 480 participants. The sessions provided a detailed explanation and discussion of reassessment, the millage adoption process, and the Open Meetings Law. You can watch the virtual workshop on the LLA's YouTube channel at <https://youtu.be/3EtIDKAI2UM?si=eFIA8uYzYdmDOKsy>. #localgovernment #LLA #BetterLouisiana



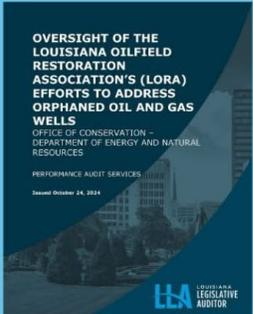
<https://www.lla.la.gov/resources/assessors-and-millages/millage-workshops>



Louisiana Legislative Auditor ...

Jun 11 · 🌐

A big shoutout to LLA's Performance Audit Services! Its report Oversight of the Louisiana Oilfield Restoration Association's (LORA) Efforts to Address Orphaned Oil and Gas Wells (<https://LLA.La.gov/go/DADLFK>) has received a 2025 NLPES Certificate of Impact award. #LLA #BetterLouisiana



Congratulations to team members Gina Brown, Lauren Pendas, and Hailey Landry!



www.la.la.gov



Louisiana Legislative Auditor ...

Jul 14 · 🌐

Congratulations to Performance Audit Services! At the recent National State Auditors Association conference, team members picked up their Excellence in Accountability Award (Large) for a set of 3 reports that examined special education services for students with disabilities. #LLA #BetterLouisiana

The team: Gina Brown, Alison Butts, Misty Perry, and Hailey Landry



NSAA President Doug Ringler presented the Excellence in Accountability award to Gina.



Gina also gave a presentation on "How to Write Impactful Audits" during the conference.





Now Hiring Problem Solvers

LLA Louisiana Legislative Auditor ...
Sep 30 · 🌐

Team members Alaine Williamson and Hailey Landry are at UL Lafayette's All Majors Career Fair right now, and they have a lot to share about the LLA, jobs, and why we're a great place to work! Be sure to stop by their table ... they'd love to meet you! #students #hiring #jobs #LLA #BetterLouisiana



LLA Louisiana Legislative Auditor ...
Sep 24 · 🌐

A big thank you to team members Nhi Nguyen, Lizzie Schexnayder, Amanda Sanford, and Olivia Guidry for representing the LLA at the Southern University Career Fair today! They'll be there until 3 p.m., so be sure to stop by their table. #students #hiring #jobs #LLA #BetterLouisiana



<https://www.llajobs.com/current-openings>

LLA Louisiana Legislative Auditor ...
Oct 15 · 🌐

Team members Troy Logarbo and Rhonda Walker are at the Nicholls State All Majors Career Fair right now, and they have a lot to share about the LLA, jobs, and why we're a great place to work! Be sure to stop by their table ... they'd love to meet you! #students #hiring #jobs #LLA #BetterLouisiana



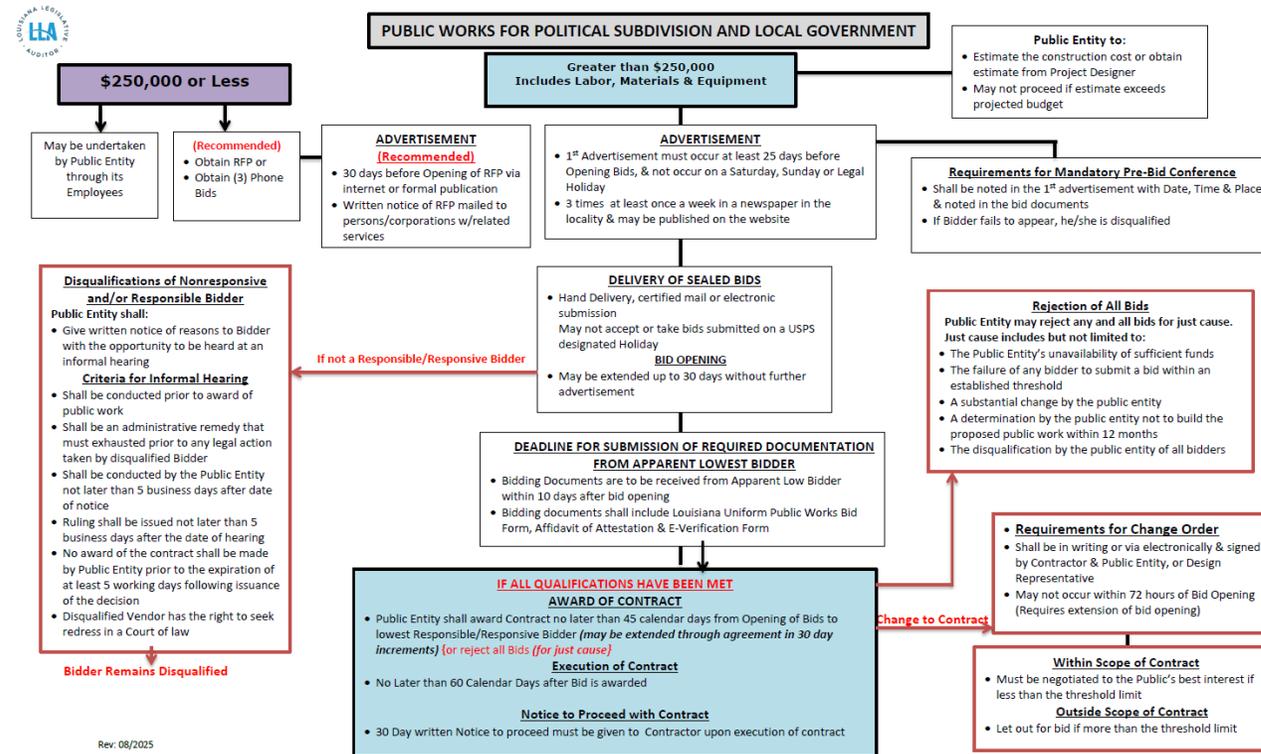
Now Hiring Team Players

Fun Fact...

Public Bid Flow Chart!

We have what you need!

Check out LLA's Legal FAQ for assistance with your Public Bid Law questions.



For more information, check out the Public Bid Law FAQ on the LLA website.

<https://lla.la.gov/resources/legal-assistance/legal-faq>

Check out *lla.la.gov* for more resources!



The screenshot displays the website for the Louisiana Legislative Auditor (LLA). The header includes the LLA logo, navigation links for Reports, Resources, Services, About, and Careers, and additional links for STAFF PORTAL, PODCASTS, and FAQ. A search icon and a red 'Report Fraud' button are also present. A dropdown menu is open under 'Resources', listing various categories and sub-items. A photograph of a man in a blue shirt and glasses reviewing documents is visible in the background.

LLA LOUISIANA LEGISLATIVE AUDITOR

Reports Resources Services About Careers STAFF PORTAL PODCASTS FAQ | Search [Report Fraud](#)

- Assessors & Millages
Required materials for your agency
- Center for Local Government Excellence (CLGE)
Further your professional education and development
- Legal Assistance
Written and oral opinions on audit matters
- Local Government Reporting
Identify entities that may be fiscally distressed

LOCAL GOVERNMENT REPORTING

- Approved CPAs
- Best Practices
- Extension Request Form
- Justice System Funding Reporting
- Compliance & Attestation
- Louisiana Governmental Audit Guide
- Local Government Reporting System (CPA Portal)
- Outstanding Judgment Reporting
- Statewide Agreed-Upon Procedures
- State Contracts
- Sworn Financial Statements
- Uniform Sales Tax Reporting

Reminder...

LLA-Approved CPA Listing

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. A government entity may only engage with a CPA from this listing.

Be sure to check the list before signing your engagement agreement!
<https://lla.la.gov/resources/local-government-reporting/approved-cpas>

Report 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 Reporting Form:

LLA Hotline

P.O. 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.

Fun Fact...

The \$500,000 Club

If a local government plans to spend \$500,000 or more for the year, it must make its budget available for public inspection and advertise for a public hearing. If a local government plans to spend less than \$500,000 for the year, it does not have to hold a public hearing for its budget - it only needs to make the budget available for public inspection.

For more information, check out the Local Government Budget Act (LGBA) FAQ on the LLA website.

<https://lla.la.gov/resources/legal-assistance/legal-faq>

Many valuable resources are 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 the weekly email distribution.



Join Our Local Government Services Team!

LLA has an opening for an experienced professional who can:

- Help strengthen local government operations & services
- Collaborate in a dynamic, problem-solving environment
- Be a part of a team making a statewide impact

Requirements:

- Bachelor's degree in Accounting, Finance, Public Administration, or a related field from an accredited college or university.
- Sufficient accounting or related coursework to qualify to sit for the CPA or CIA examination in Louisiana.



Apply Today!





Survey After the Workshop

- At 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, November 14, 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.**

Thank You!

Center for Local Government Excellence

SAVE THE DATE!

CLGE 2026

IN-PERSON & LIVE-STREAMED WORKSHOP

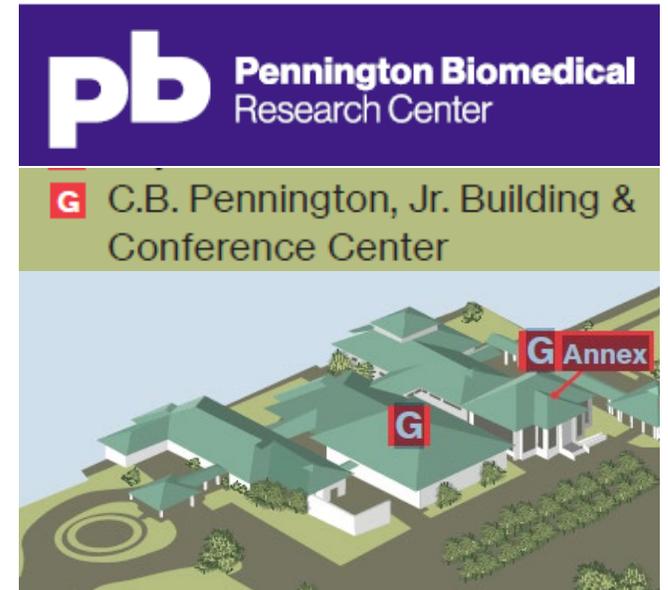
MARCH 11-12, 2026

C.B. PENNINGTON, JR. CONFERENCE CENTER

AT THE PENNINGTON BIOMEDICAL RESEARCH CENTER

2328 IRENE DR., BATON ROUGE

FOR MORE INFORMATION: WWW.LLA.LA.GOV/CLGE



March 11-12, 2026

*Agenda &
Brochure will
be available in
January 2026*

