



Welcome to the February 2022  
Center for Local Government Excellence  
Virtual Conference

# 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



# We're on social media!



Like us on Facebook at **<https://lla.la.gov/go/LLAfacebook>**



Follow us on Twitter at **<https://lla.la.gov/go/LLAtwitter>**

# We're on social media!



Follow us on LinkedIn at **<https://lla.la.gov/go/LLAlinkedin>**



Follow us on Instagram at **<https://lla.la.gov/go/LLAinstagram>**

# We have a podcast!



Listen to **LLA Reports** at  
**<https://lla.la.gov/go/LLAPodcast>**  
or click on the podcast icon at the bottom  
of the LLA home page -- **[www.lla.la.gov](http://www.lla.la.gov)**.  
You can also subscribe to our podcast through  
your favorite podcast platform.

# Center for Local Government Excellence Frequently Asked Questions



## **How can I get course materials?**

Links to course materials are posted on our website in the Center for Local Government Excellence community ([www.lla.la.gov/clge](http://www.lla.la.gov/clge)).

## **Will a recording of the program be available?**

Yes, a recording of the February 2022 Center for Local Government Excellence program is on our website; however, no CPE credit can be earned for viewing the recording.

# Local Government Resources Available on [www.la.la.gov](http://www.la.la.gov)

## Overview

Approved CPAs Listing

Assessors & Millages

Best Practices

Center for Local Government Excellence

Extension Request Form & Instructions

Justice System Funding Reporting

Louisiana Governmental Audit Guide

Louisiana Compliance Questionnaire &

Louisiana Attestation Questionnaire

Peer Reviews

Report Cost Lookup

Statewide Agreed Upon Procedures

Sworn Financial Statements



## General Guidance:

- Best Practices in Government Checklist
- Checklist for Newly Elected Officials
- Grant/Funding Resources **New as of 04/07/2021**
- Quasi-Public Agency Informational Brochure
- Chart of Accounts Louisiana Local Government
- Ransomware Tips
- FEMA Public Assistance Program & Policy Guides:
  - Public Assistance Program & Policy Guide (01/2016)
  - Public Assistance Program & Policy Guide (04/2017)
  - Public Assistance Program & Policy Guide (04/2018)

# Local Government Resources Available on [www.la.gov](http://www.la.gov)

## Best Practices:

- Bank Reconciliations
- Board Oversight
- Budgeting
- Capital Assets Policy & Procedures
- Cards
- Contracting
- Controls over Gasoline-Diesel
- Controls over Traffic Tickets
- Customer Utility Accounts Policy
- Debt Service
- Evidence Rooms
- Ethics
- Financial Reporting Policy
- Fuel Policy & Procedures
- Payroll
- Purchasing & Disbursements Policy
- Sexual Harassment (04/2020)
- Travel & Expense Reimbursement Policy
- Utility Billings/Collections



## Example Documents & Templates:

- Local Government Budget Act Reporting Template
- Leave Earned & Taken Schedule
- Leave Request
- Timesheet (1 week)
- Timesheet (2 weeks)
- Annual Credit - Purchase Card Agreement Form
- Credit Card Issuance Log
- Travel Advance Request Form
- Travel Expense Form
- Customer Billing Adjustment Form
- Gas Diesel Log
- Vehicle Log
- Citations Issued Log
- Traffic Ticket Log



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## Overview

Approved CPAs Listing  
Assessors & Millages  
Best Practices  
Engagement Approval Forms & Other  
Local Auditee Engagement Info  
Extension Request Form & Instructions  
Legal Assistance  
Local Government Reporting System  
Louisiana Governmental Audit Guide  
Peer Reviews  
Public Records Requests  
Report Cost Lookup  
State Contracts  
Statewide Agreed Upon Procedures

## Information for CPAs

Provides resources and documentation for CPAs on the following:

- Accounting and auditing technical assistance used conducting government audits
- Legal guidance and enforcement on state laws applicable to CPAs
- Engagement agreements of audits, review/attest, and compilation services of local government and quasi-public entities within Louisiana
- Contracting with independent CPAs for audit and review/attest engagements for state agencies

# Legal Assistance Available on [www.lla.la.gov](http://www.lla.la.gov)

## Overview

[LLA Legal Assistance Blog](#)

[Search Legal FAQs](#)

[All FAQs from A-Z](#)

[Assessors & Millages](#)

[COVID-19 Legal Guidance](#)

[COVID-19 Funds](#)

[COVID-19 Audit](#)

[COVID-19 AG Guidance Payroll](#)

[Operations of Government](#)

[Political Subdivision Budgeting](#)

[Public Contracts](#)

[Public Funds](#)

[Public Purchasing](#)

[Public Records Requests](#)

[Questions from Local Entities & CPAs](#)

[School Boards](#)

[Sunshine Laws](#)

[White Papers](#)

[Submit a Question](#)

## Legal Assistance & FAQs Overview



Check out our new legal blog and the LLA Legal Minute, a series of quick video vignettes highlighting topics of common interest.



# Reporting Fraud to the 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>



Your name and telephone number, as well as the status of complaints, are confidential.