



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**.
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).

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.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 &

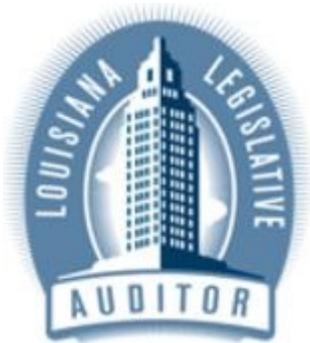
Louisiana Attestation Questionnaire

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.lla.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

Local Government Resources Available on www.lla.la.gov



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

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.

