



# **Welcome to the October 2024 Center for Local Government Excellence Workshop**

*In-Person in Lafayette and via Live-Stream*

The program will begin at 8:30 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/october-2024-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 our website by the end of November; 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.

# 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.
  - 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 must be signed in individually and respond to the prompts verifying your attendance.
- Your CPE certificates will be emailed to you by the end of November.

# 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.





# WEDNESDAY, OCTOBER 23, 2024

**8:00 – 8:30 a.m.**

Log-In Opens for Live-Stream  
In-Person Registration/Coffee and Pastries

**8:30 – 8:40 a.m.**

Welcome and Program Overview by Diane B. Allison, CPA,  
CGMA, CGFO, Director of Local Government Services

**8:40 – 10:50 a.m.**

## **A Practical Guide to Purchasing Under the Public Bid Law**

*Jenifer Schaye, CFE, General Counsel, LLA*

The Public Bid Law has many nuances that can make it difficult to fully understand. Jenifer Schaye will review different scenarios to provide for in-depth discussion of the Louisiana Public Bid Law.

**10:50 – 11:00 a.m. Break**

**11:00 a.m. – 12:00 p.m.**

## **Responsibility for Public Funds/Deposits and Investments**

*Patrick Virgadamo, CFE, Senior Attorney, LLA*

Banking and investing public funds carries with it legal responsibilities to protect the public's assets and demonstrate fiduciary responsibility. Patrick Virgadamo will explain selecting fiscal agents, collateralization, investing, and other aspects of public banking and investing.

**12:00 – 1:00 p.m. Lunch Break**

**1:00 – 2:30 p.m.**

## **2024 Legislative Updates**

*Jenifer Schaye, CFE, General Counsel, LLA*

*Angela Heath, LLM, CFE, Senior Attorney, LLA*

Over 1,400 bills were filed during the 2024 legislative session and 792 were enacted into laws. In this session Jenifer Schaye and Angela Heath will discuss important changes to the Audit Law, Open Meetings Law, Public Records Law, and Public Bid Law, and discuss recent Attorney General opinions with importance to local governments.

**2:30 – 2:50 p.m. Break**

**2:50 – 4:20 p.m.**

## **Demystifying Statewide Agreed-Upon Procedures: A Panel Discussion**

*Barry O. Kelly, MBA, CIA, Special Projects Senior Auditor, LLA*

*Brandon Boylan, Director of Finance, City of Gonzales*

*Bryan K. Joubert, CPA, CGMA, Partner, Kolder, Slaven & Company, LLC*

Statewide agreed-upon procedures (SAUPs) have been a part of audits of Louisiana's political subdivisions since 2017. In this session a seasoned auditor and a city mayor will join Barry Kelly in a straightforward discussion of the importance of these procedures, common challenges, and practical solutions to provide a deeper understanding of SAUPs from very different perspectives.

## THURSDAY, OCTOBER 24, 2024

- 8:00 – 8:20 a.m. Log-In Opens for Live-Stream / In-Person Registration / Coffee and Pastries
- 8:20 – 8:30 a.m. Program Overview by Diane B. Allison, CPA, CGMA, CGFO, Dir. of Local Government Services

### Managing Public Water Systems in Louisiana: Advice from the Trenches

- 8:30 – 9:20 a.m. **Summary of Water System Challenges Facing Louisiana**

*Michael G. Battle, MPA, CIA, CGAP, CRMA, Senior Advisory Manager, LLA*

Mike Battle will put in perspective the challenges that local governments face when managing their water systems and set the stage for experts from the Louisiana Department of Health, Louisiana Infrastructure Technical Assistance Corporation, and Louisiana Rural Water Association to give technical, operational and financial advice and share creative and innovative ideas for operating a water system in the 21st century.

- 9:20 – 9:30 a.m. **Break**

- 9:30 – 10:20 a.m. **Regulatory Issues and Solutions for Public Water Systems**

*Amanda Ames, P.E., Chief Engineer, Louisiana Department of Health (LDH) Engineering Services*

Engineer Amanda Ames will focus on sustainability factors such as technical, managerial, and financial capacity as well as current and future regulations water systems must contend with and funding available to water systems to address deficiencies and increase their sustainability into the future.

- 10:20 – 10:30 a.m. **Break**



THURSDAY, OCTOBER 24, 2024



**10:30 – 11:20 a.m. Challenges and Solutions for Public Water Systems Related to Operations and Funding**

*Leslie Durham, Executive Director, Louisiana Infrastructure Technical Assistance Corporation (LITACorp)*

LITACorp's Executive Director Leslie Durham will discuss the importance of identifying the underlying causes of challenges in water systems and adopting a proactive approach in anticipating future obstacles. The session will delve into potential solutions for infrastructure investments through various means, including rates, grants, and loans, and share some alternative options such as regional collaboration and the adoption of innovative technologies.

**11:20 – 11:30 a.m. Break**

**11:30 – 12:20 p.m. Data Driven Decisions based on Operational and Financial Record Keeping**

*Rusty Reeves, Deputy Director, Training Specialist, Louisiana Rural Water Association (LRWA)*

A veteran water operator, Rusty Reeves will discuss the review and comparison of historical data that includes monthly and annual financial information, and daily and monthly operational practices to help local government officials make informed financial and operational water system decisions.


"This was one of the best conferences I have attended. Presenters were great – personable and knew their subject matter. I really enjoyed the program!"

- March 2024 CLGE Participant



# Follow us on social media!





## Louisiana State Auditor

@LouisianaAuditor · 69 subscribers · 148 videos


The Louisiana Legislative Auditor is Michael J. "Mike" Waguespack. >

[lla.la.gov](https://lla.la.gov) and 1 more link


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LLA Reports Podcast  
Updated today  
[View full podcast](#)




October 2023 CLGE Workshop  
[View full playlist](#)



2023 Millage Workshop - Online  
[View full playlist](#)



March 2023 CLGE Workshop  
[View full playlist](#)



2022 CLGE Hybrid Workshop (11-2022)  
[View full playlist](#)





## LALegislativeAuditor

1,555 posts

Our mission is to foster accountability and transparency in Louisiana government by providing audit services, fiscal advice, and other useful information.

Baton Rouge, LA [LLA.La.gov](https://lla.la.gov) Joined September 2013

225 Following 1,076 Followers





## Louisiana Legislative Auditor

1.2K followers · 26 following

Posts About Reels Photos Videos

**Intro**

We help ensure that government is responsive to the needs of the people of Louisiana – a government that is accountable, efficient, & effective.

Page · Government organization

**Louisiana Legislative Auditor**  
1d ·

Investigative auditors found the mayor of Winnsboro approved the purchase of \$11,399 in outdoor griddles for town employees as an "employee appreciation gift" in November 2022. In addition, the town purchased \$737 in gift cards for employee of the month awards and paid \$1,836 for parties and celebrations from September 2021 to May 2023. [#LLA #BetterLouisiana](https://lla.la.gov/go/D2TKLJ?Open)



## Louisiana Legislative Auditor

Better Information, Better Louisiana!

Accounting · Baton Rouge, Louisiana · 990 followers · 201-500 employees



LLA's RSS Feed:  
<https://www.lla.la.gov/rss>

# SOCIAL MEDIA

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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 - [www.youtube.com/user/LouisianaAuditor](https://www.youtube.com/user/LouisianaAuditor) - features videos from the Center for Local Government Excellence's 2023 training sessions, a variety of video blogs from Legal Services covering such topics as the "Lawrason Act," "Salaries in Municipalities," and "Piggybacking," and the 2023 Millage Workshops.



**Facebook:**

*@LouisianaLegislativeAuditor*



**Twitter:**

*@LALegisAuditor*



**LinkedIn:**

*Louisiana Legislative Auditor*



**Instagram:**

*louisianalegislativeauditor*





# Video Training on LLA's YouTube Channel

LLA | CLGE  
CENTER FOR LOCAL GOVERNMENT EXCELLENCE

Day 1, Session 0:  
Welcome & Program Overview  
Michael J. "Mike" Waguespack and Diane B. Allison

enter for Local Government Excellence Program | March, 2024

## March 2024 CLGE Program

Louisiana State Auditor

10 videos 133 views Last updated on Apr 15, 2024

🔖 ➦ ⋮

▶ Play all ⌛ Shuffle

LLA | CLGE  
CENTER FOR LOCAL GOVERNMENT EXCELLENCE

Day 1, Session 0:  
Opening and Overview

enter for Local Government Excellence Workshop | October, 2023

## October 2023 CLGE Workshop

Louisiana State Auditor

10 videos 39 views Last updated on Nov 13, 2023

⋮ ➦

▶ Play all ⌛ Shuffle

LLA LEGAL Minute

Louisiana State Auditor

25 videos 295 views Last updated on Sep 7, 2022

⋮ ➦ ⋮

▶ Play all ⌛ Shuffle

Quick video vignettes highlighting topics of common interest.

LLA

## LLA Reports Podcast

Louisiana State Auditor · Podcast

60 videos Updated today

⋮ ➦

▶ Play all

A podcast that recaps reports released by the

SETTING MILLAGE RATES WORKSHOP

LLA LOUISIANA LEGISLATIVE AUDITOR

Updated February 2024

## 2024 Millage Workshop Online

Louisiana State Auditor

video 13 views Last updated on Mar 19, 2024

🔖 ➦ ⋮

▶ Play all ⌛ Shuffle

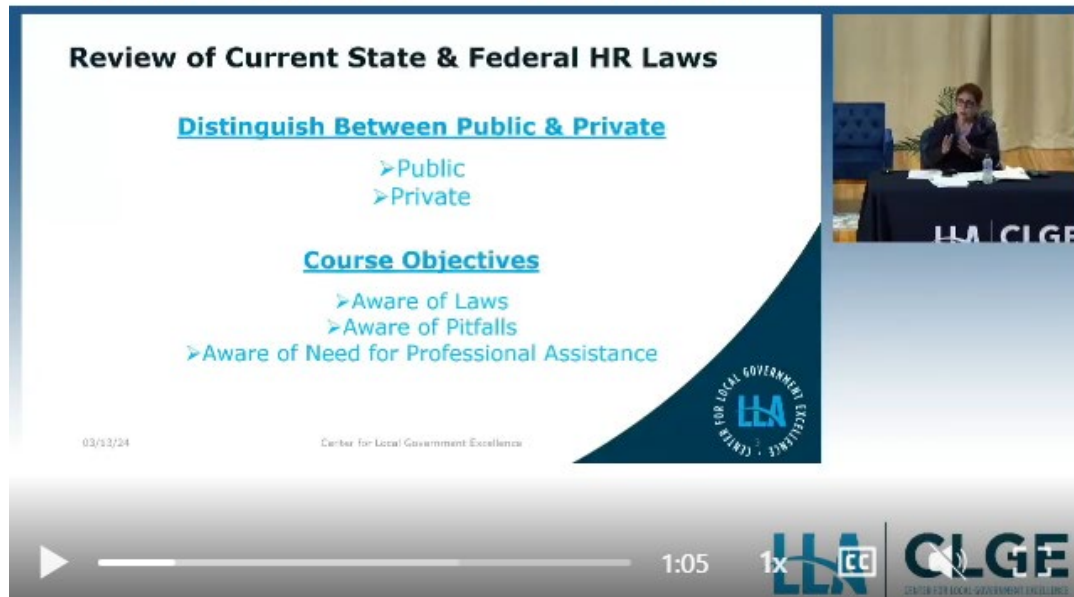
<https://www.youtube.com/user/LouisianaAuditor>



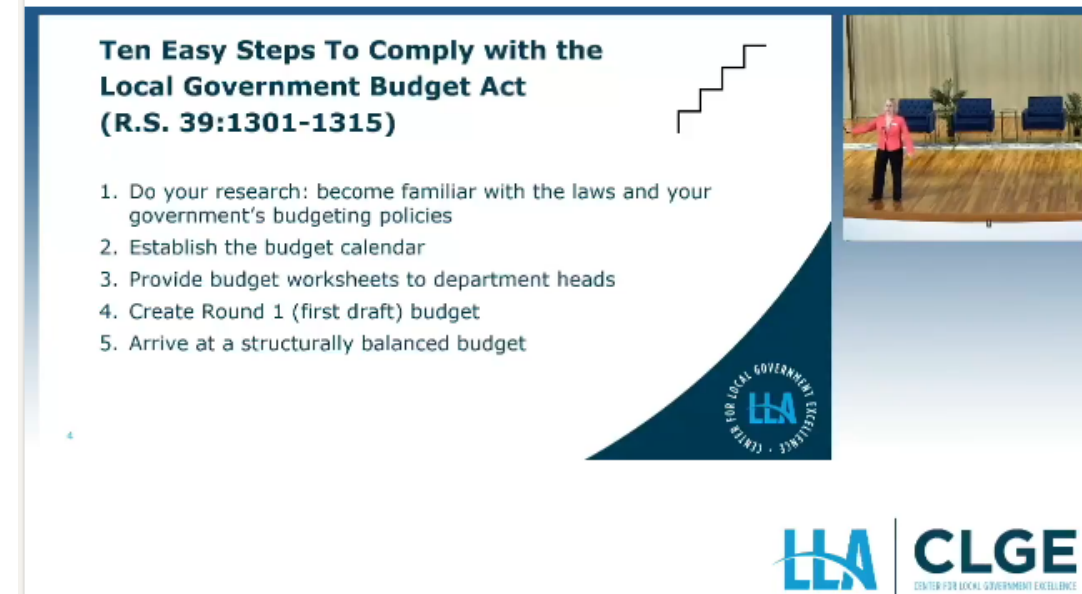
See previous workshops available through LLA's YouTube Channel and LLA's CLGE page:  
<https://lla.la.gov/resources/center-for-local-government-excellence>



Human resources laws change frequently. Are you up on the latest? Check out this clip from the Center for Local Government Excellence's session "Review of Current State and Federal Human Resource Laws" and then watch the full video at <https://lnkd.in/gNDcumCM> for more. #LLA #localgovernment



Have questions about auditing & local government? Check out this clip from the Center for Local Government Excellence's recent session on "Ten Easy Steps to Comply with the Local Government Budget Act," and then go to the full video at <https://lnkd.in/g-hm-VZz>. #LLA #localgovernment





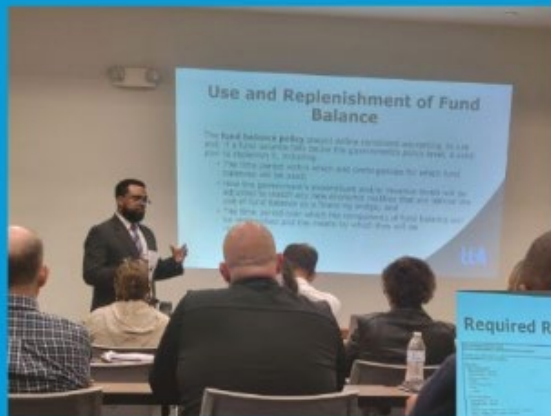


Louisiana Legislative Auditor

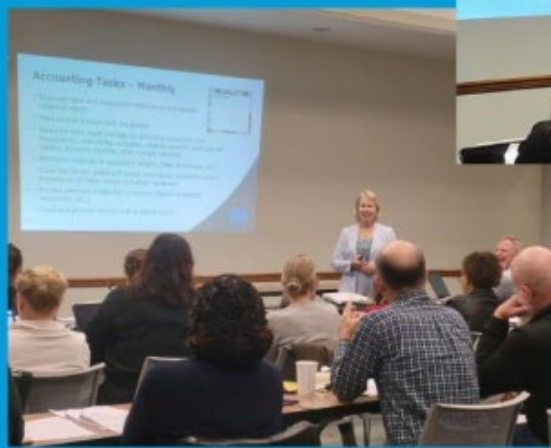
990 followers

3d •

Going out into the community is an important part of what we do. Recently three of our team members led a training session for members of the Public Defender Association of Louisiana. #training #community #LLA #BetterLouisiana



## Sharing Knowledge



LLA team members Barry Kelly (top), Jamie Mergist, and Diane Allison explain some of the details behind accounting processes.

# YOUR TRUSTED ADVISOR

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

Legislative Auditor Mike Waguespack and LLA staff were out in force at today's Legislative Audit Adv... See more



LLA team member Nora Koci was a panelist at Tuesday evening's meeting of the Accounting & Financial Women's Alliance in New Orleans. Nora spoke about the work she does as an investigative auditor as part of the AFWA's annual Student Activities Night. #community #LLA #BetterLouisiana

AFWA

New Orleans

Chapter 56



Accounting & Financial Women's Alliance

Connect  
Advance







# Now Hiring Problem Solvers



Louisiana Legislative Auditor

1,045 followers  
2mo •

Are you interested in a job that helps make a difference in our state? Have you ever considered working for the Legislative Auditor's Office? You should! Check out these job openings at <http://llajobs.com> and apply today. We'd love to talk to you! #hiring #jobs #LLA #BetterLouisiana

## WE ARE HIRING!

JOIN OUR TEAM

### CURRENT OPENINGS

- Financial Auditors
- Recovery Assistance Associates
- Recovery Assistance Auditors
- Investigative Auditors
- Local Government Educational Outreach Senior

APPLY TODAY  
[llajobs.com](http://llajobs.com)



20  
24

CENTENARY COLLEGE  
FROST SCHOOL OF BUSINESS  
**RECRUITMENT  
FAIR**



We can't wait to tell you all about the LLA and how you can join our team of trusted advisors!



**THURSDAY, 9/19**  
11 A.M. - 1 P.M.



**WHITED ROOM**  
in Bynum Commons Building



**louisianalegislativeauditor** Morning, Centenary students! Don't forget about today's Recruitment Fair! We'll be there, and we can't wait to meet you! We have so much to share about the LLA, jobs, and why we love this place, so be sure to stop by our table. #students #jobs #hiring #LLA #BetterLouisiana



Louisiana Legislative ...

1h •



Hey, Southeastern students! We'll be on campus this afternoon, and we'd love talk to you about the LLA, job openings, and why we think this is a terrific place to work! Come see us and find out how you can be part of the team! #students #hiring #jobs #LLA #BetterLouisiana

Don't miss this ....

**SOUTHEASTERN  
LOUISIANA  
UNIVERSITY**

**MEET  
THE  
FIRMS**

9/19 | 1 - 2:30 p.m. | Garrett Hall Lobby



[www.llajobs.com](http://www.llajobs.com)





**Louisiana Legislative Auditor** ...

2h · 🌐

Hey, Xavier students! Youma Diabira, Miss Xavier University of Louisiana, stopped by our table at today's Career Fair to visit with team members Lizzie Schexnayder and Darlene Fisher. You should, too! Lizzie and Darlene have a lot to share about the LLA and job opportunities! [#students](#) [#hiring](#) [#LLA](#) [#BetterLouisiana](#)



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

[www.la.la.gov](http://www.la.la.gov)

# Now Hiring Team Players







Louisiana Legislative Auditor

1,077 followers

1w •

Have questions about what the LLA does? We can help! Come meet some of our team at the Business Networking Reception tomorrow evening. They'd love the chance to talk to you about auditing, jobs, and all the terrific benefits we ...more



Louisiana Legislative Auditor

1,077 followers

1w •

SLU's 2024 Career Fair is underway, and LLA team members Ashley Sander, Lizzie Schexnayder, Tim Causey, and Chris Province are there! They have a lot to share about the LLA and job opportunities, so stop by and see them. They'd love to ...more







Louisiana Legislative ...

17h · 🌐



Hey, Xavier students! We'll be on campus tomorrow for the career expo, and we'd love to talk to you! Stop by our booth so we can tell you all about the job openings we have, the benefits we offer, and how you can join our team!

#students #hiring #LLA

#BetterLouisiana

# 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.



### Celebrating Sudha

Longtime LGS staff member and recent retiree Sudha Jindia, who retired after 27 years with the office, recently stopped in to visit her former colleagues and pick up her retirement plaque.



LLAJOBS.COM | LLA

Connect with us!  
**XAVIER UNIVERSITY OF LOUISIANA**  
**FALL ON-CAMPUS**  
**CAREER EXPO**  
**2024**

WED.  
OCT. 16

University Center  
Ballroom

11 AM -  
2:30 PM





# Excerpt from LLA's 2024 Annual Report & Act 461 Report



## LOCAL GOVERNMENT SERVICES

Local Government Services staff reviewed and processed the following local auditee engagements and reports during 2023:



In 2023, we released 145 staff reports covering a variety of topics and state agencies, and oversaw the work of approximately 280 independent contract audit firms that conducted 4,139 audits and other types of engagements on local government entities.

- GAAS Audits - 32
- Agreed-Upon Procedures - 69
- Reviews/Attestations - 322
- Compilations - 400
- Sworn Financial Statements - 1,084
- Audits - 2,232

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**Total - 4,139**

# 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.

AUDIT REPORTS By Advisory >

AUDIT REPORTS By Contracted >



## 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.



Government Reporting



Fiscal Advisors



Accounting and Auditing



Operational Consultants



Compliance Review & Recommendations



Internal Controls



Financial Management



Fiscal Notes



Training



Best Practices



# 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.

[Read More](#)

## 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.

## 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.

[Read More](#)

## 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.la.gov/resources/local-government-reporting](http://www.la.gov/resources/local-government-reporting)

# Local Government Resources

## 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.

[Read More](#)

## 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.

[Read More](#)





# 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



Develop Legal Guidance



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 **225-339-3871**.

[Read More](#)

## 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.

[Read More](#)



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

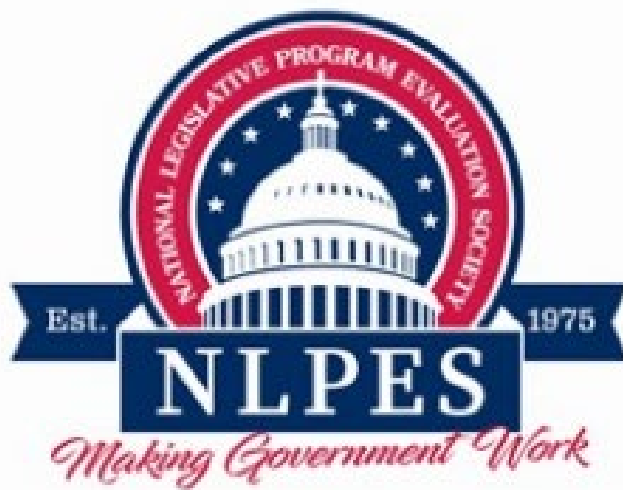
[Read More](#)

[www.lla.la.gov/resources/legal-assistance/legal-faq](http://www.lla.la.gov/resources/legal-assistance/legal-faq)

# NLPES Professional Development Seminar 2024



**Performance Audit Manager Gina Brown and team member Rachel Kelly were part of a panel on gathering evidence and developing findings.**



**October 8-10, 2024  
Hotel Monteleone  
New Orleans**



**Former Performance Audit Director Patrick Goldsmith, who is now deputy commissioner of administration for Gov. Jeff Landry, was the speaker at Wednesday's lunch. He talked about how to work with executive branch agencies.**



The LLA is hosting the National Legislative Program Evaluation Society's meeting in New Orleans this week, and Legislative Auditor Mike Waguespack was there yesterday to welcome conference attendees. Several team members from LLA's Performance Audit Services were part of panels during Tuesday's sessions, including one on audit planning and one on evaluating the organizational culture of agencies. Teammates Julie Floyd, Chris Magee, and Ashley Brecheen also received an NLPES Certificate of Impact Award for their report on election integrity in Louisiana. #teammates #LLA #BetterLouisiana



## LLA's Performance Audit Services received the National Legislative Program Evaluation Society (NLPES) Certificate of Impact Award for their audit on Election Integrity in Louisiana.



LLA team member Kristen Jacobs (far right) was the moderator for the panel on Strategic Audit Planning, while Ashley Brecheen (far left) was one of the panelists.



Team members (Julie Floyd (left), Chris Magee, and Ashley Brecheen with the award for their report titled Election Integrity (<https://LLA.La.gov/go/CCET3L?Open>)).

# Helpful Form for Not-for-Profits



To help not-for-profit entities in Louisiana figure out what type of financial report they are required to submit for each fiscal year they are in operation, the Louisiana Legislative Auditor has created this guide and worksheet. The information and categories included here are taken directly from the Louisiana Audit Law, R.S. 24:513 A(1)(b)(iv), unless otherwise noted.

Got Questions? Find us at (225) 339-3813 or [lla.la.gov](http://lla.la.gov).

## Louisiana Legislative Auditor Reporting Requirements for Not-for-Profit Organizations [R.S. 24:513 A(1)(b)(iv)]

Column A: Type of Revenue Received by the Not-for-Profit Organization in the Fiscal Year	Column B: Considered "assistance," thus subjecting the organization to the Audit Law?	Column C: Included in the calculation of revenues and other sources to determine LLA reporting requirement?¹
<b>Section 1: From the State or Any Local Governmental Entity</b>		
Grants		
Loans		
Transfers of Property		
Awards		
Direct appropriations		
In-kind goods or services		
Guarantees	No	
Membership dues	No	
Vendor contracts for goods and services related to administrative support for a local or state assistance program²	No	
Assistance to private or parochial schools, except as provided in R.S. 17:4022(3)³	No	
Assistance to private colleges and universities	No	
Benefits to individuals	No	
<b>Section 2: From the Federal Government⁴</b>		
"Passed through" a state or local entity		
Directly appropriated from the federal government to the not-for-profit and <b>DID NOT</b> receive any other state or local public assistance in Section 1	No	No
Directly appropriated from the federal government to the not-for-profit and <b>DID</b> receive other state or local public assistance in Section 1	No	
Loans backed by the federal government	No	No
Medicaid funds	No	No
In-kind goods or services		
<b>Section 3: From Private Sources</b>		
Private funds that <b>ARE NOT</b> commingled	No	No
Private funds that <b>ARE</b> commingled	No	
<b>Section 4: Total Public Assistance per Audit Law</b>	<b>\$ 0</b>	<b>\$ 0</b>

### Notes:

1. Reports Required to be Submitted to LLA Per the [Louisiana Audit Law](http://lla.la.gov):

Revenues and Other Sources	Type of Report	Due Date
\$75,000 or less	Sworn Financial Statements	90 days after close of fiscal year
\$75,001 to \$199,999	Compilation	6 months after close of fiscal year
\$200,000 to \$499,999	Review/Attestation	6 months after close of fiscal year
\$500,000 or more	Audit and Statewide Agreed-Upon Procedures	6 months after close of fiscal year
Note: Please refer to grant, award, and loan documents, as some may require an audit regardless of the amount of total revenues and other sources.		

2. Please see the Vendor/Quasi-Public Decision Tree legal resource at [lla.la.gov/resources/legal-assistance/legal-faq](http://lla.la.gov/resources/legal-assistance/legal-faq) to assist in determining if a transferee is a vendor, subrecipient, or quasi-public.

3. Student Scholarships for Educational Excellence Program

4. Entities receiving \$750,000 or more in federal funds are subject to a Single Audit as required by the U.S. Office of Management and Budget.

<https://cms.lla.la.gov/assets/lagag/Nonprofit-Checklist.pdf>



# 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.*

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## **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>



LOUISIANA  
LEGISLATIVE  
AUDITOR

# Reporting Fraud to the LLA 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  
P.O. Box 94397  
Baton Rouge, LA 70804

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

[www.lla.la.gov/report-fraud](http://www.lla.la.gov/report-fraud)



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

# Many valuable resources also available from LMA



**LOUISIANA MUNICIPAL ASSOCIATION**  
a unified voice for municipalities since 1926

**[www.lma.org](http://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](mailto:tmelancon@lma.org) 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: [\(225\) 339-3940](tel:(225)339-3940)

Email: [jgarrison@lla.la.gov](mailto:jgarrison@lla.la.gov)

## Maximum Millage Legend

Download the Maximum Millage Legend PDF



# MILLAGE WORKSHOPS

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

## Maximum Millage Reports

View Maximum Millage Reports for selected parishes



## Pension Reports

View Pension Fund Reports for selected parishes and years



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



# SAVE THE DATE!

## CLGE 2025

IN-PERSON & LIVE-STREAMED WORKSHOP

MARCH 12-13, 2025

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](http://WWW.LLA.LA.GOV/CLGE)



# 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, November 8, 2024.
- 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!*