



**Welcome to the March 2024
Center for Local Government Excellence Workshop**

In-Person in Baton Rouge 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/march-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 end of April; however, no CPE credit can be earned for viewing the recording.

Continuing Professional Education (CPE) Credit is Available



- A maximum of 10.5 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 mid-April.

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.



Day 1: Wednesday, March 13, 2024

Time

Topic

Speaker

8:00 a.m. - 8:30 a.m.

Login Is Open

8:30 a.m. - 8:40 a.m.

Welcome and Program Overview

Michael J. "Mike"
 Waguespack, CPA

8:40 a.m. - 9:30 a.m.

Ten Easy Steps to Comply with the Local
 Government Budget Act

Diane B. Allison, CPA, CGMA,
 CGFO

9:30 a.m. - 9:40 a.m.

Break

9:40 a.m. - 10:40 a.m.

Cybersecurity Update for Local Governments

Chris Magee, CIA, CFE, CGAP,
 MBA and Brent McDougall,
 MBA, CIA, CFE, EnCE

10:40 a.m. - 10:50 a.m.

Break

10:50 a.m. - 11:40 a.m.

Statewide Agreed-Upon Procedures: The
 Secret Ingredient to Fix the Jambalaya

Brandon Boylan, Director of
 Finance, City of Gonzales

11:40 a.m. - 12:40 p.m.

Lunch Break

12:40 p.m. - 2:10 p.m.

Review of Current State and Federal Human
 Resource Laws And Requirements for
 Mandatory State Training

Jenifer Schaye, CFE

2:10 p.m. - 2:20 p.m.

Break

2:20 p.m. - 3:10 p.m.

Too Small to Segregate Duties?

Andrée Taylor, MBA, CPA

3:10 p.m. - 3:20 p.m.

Break

3:20 p.m. - 4:10 p.m.

Navigating the Redesigned Judicial System
 Funding (Act 87) Schedules

Barry O. Kelly, MBA, CIA

Day 1: Wednesday, March 13, 2024

Ten Easy Steps to Comply with the Local Government Budget Act

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

Failure to comply with the Local Government Budget Act is the second most common audit finding of Louisiana's local governments. This session will break down compliance into ten easy steps, explaining both the legal requirements and practical implementation suggestions.

Cybersecurity Update for Local Governments

Chris Magee, CIA, CFE, CGAP, MBA
Data Analytics Manager
and Brent McDougall, MBA, CIA, CFE, EnCE
Performance Audit Senior Data Analyst

Cybersecurity and data breaches are a major concern when it comes to governmental operations. This session will look at how to prevent, identify, and respond to potential or actual cybersecurity attacks and will discuss current cybersecurity issues government agencies of all sizes face on a daily basis.

Statewide Agreed-upon Procedures: The Secret Ingredient to Fix the Jambalaya

Brandon Boylan, Director of Finance,
City of Gonzales

Jambalaya has many ingredients, and everyone cooks it a little differently, kind of like internal controls and governmental accounting. This session will explain how statewide agreed-upon procedures help governments strengthen their internal controls, safeguard the taxpayers' dollars, and prevent burning the jambalaya.

Review of Current State and Federal Human Resource Laws and Requirements for Mandatory State Training

Jenifer Schaye, CFE
General Counsel, LLA

This presentation will include a review of current state and federal laws related to human resource issues; provide ideas to present to attorneys and governing boards; and will review state requirements for ethics training, sexual harassment training, and cybersecurity training for public officials and contracting parties.

Too Small to Segregate Duties?

Andrée Taylor, MBA, CPA
Quality Assurance/Research Manager, LLA

Every government in Louisiana, no matter how wide-ranging or narrow its responsibilities, has a primary duty to safeguard the resources entrusted to it. This session will examine the practical steps governments can take to fill in any gaps with oversight controls.

Navigating the Redesigned Judicial System Funding (Act 87) Schedules

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

The Justice System Funding (Act 87) schedules were recently updated to become more user-friendly, from adding search features to identifying errors. This session will provide an overview of the updated schedules, focusing on key changes and revisions.



YOUR SUCCESS IS OUR SUCCESS

The heart of our agency is our role as a trusted advisor and partner for your organization. We want to explore your needs, challenges, and strengths to find ways to make you more prepared, resilient and productive. We are a trusted resource that can positively impact the success of your organization and ultimately the success of our state.



Thursday, March 14, 2024

The Rules of Procurement

Angela Heath, LLM, CFE
Senior Attorney, LLA
and Patrick Virgadamo, CFE
Senior Attorney, LLA

Day 2: Thursday, March 14, 2024

Time

8:00 a.m. - 8:30 a.m.

8:30 a.m. - 12:30 p.m.

Topic

Login Is Open

The Rules of Procurement

Speaker

Angela Heath, LLM, CFE
Patrick Virgadamo, CFE

Numerous rules apply when purchasing goods and services with public dollars. This presentation will review the Louisiana Public Bid Law, state procurement processes and issues, and federal procurement rules, explaining when each of these procurement methods should be used by local entities.

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 - 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:
louisianalegislativeditor



In 2023, the LLA produced 14 podcasts that focused on highlights from select audit reports. The podcasts can be found at www.la.gov/reports/podcasts, or listeners can subscribe to LLA Reports through iTunes, Google Play, Spotify, and Amazon Alexa.

Follow us on social media!



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.

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](https://LLA.La.gov/go/D2TKLJ?Open) #BetterLouisiana

Page · Government organization

LAlegislativeAuditor
1,555 posts

LAlegislativeAuditor
@LALegisAuditor

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 📅 Joined September 2013

225 Following 1,076 Followers

Louisiana Legislative Auditor
Better Information, Better Louisiana!
Accounting · Baton Rouge, Louisiana · 990 followers · 201-500 employees

Louisiana State Auditor
@LouisianaAuditor · 69 subscribers · 148 videos
The Louisiana Legislative Auditor is Michael J. "Mike" Waguespack. lla.la.gov and 1 more link

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- March 2023 CLGE Workshop**
11 videos
View full playlist
- 2022 CLGE Hybrid Workshop (11-2022)**
10 videos
View full playlist

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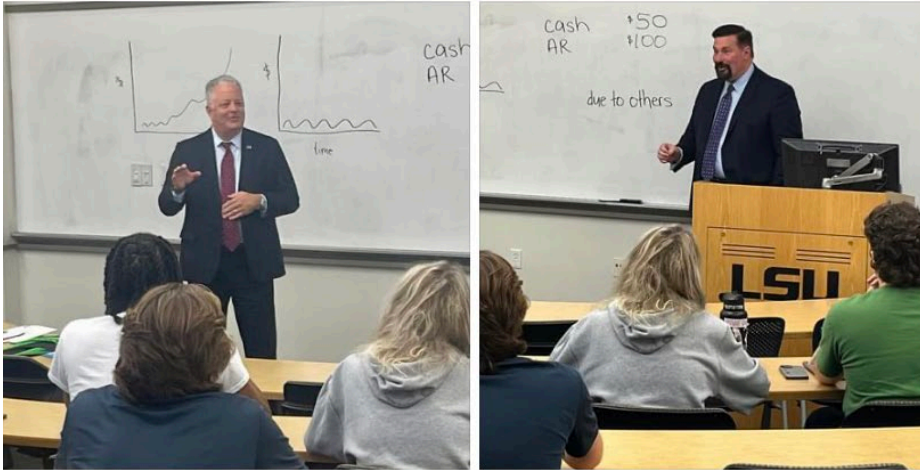
LLA's RSS Feed:
<https://www.lla.la.gov/rss>



Louisiana Legislative Auditor

32m · 🌐

We always enjoy visiting college campuses and meeting faculty and students. Last week was no exception as Legislative Auditor Mike Waguespack and members of the Investigative Audit Services team took some time to speak to the LSU Forensic Accounting and Fraud Auditing class. [#students](#) [#LLA](#) [#BetterLouisiana](#)



In 2023, Local Government Services Director Diane Allison was elected as a member at-large to the board of the Society of Louisiana Certified Public Accountants, which is the first time an LLA staff member has served on the board. Allison also received the Government Finance Officers Association of Louisiana's Pelican Award for making a significant contribution to government finance.



YOUR TRUSTED ADVISOR

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

We are here to help. Our team of trusted advisors collectively works to build a better Louisiana.

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.



Louisiana Legislative Auditor

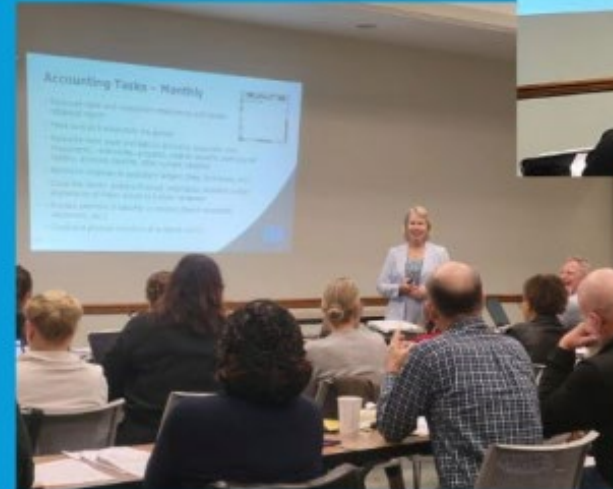
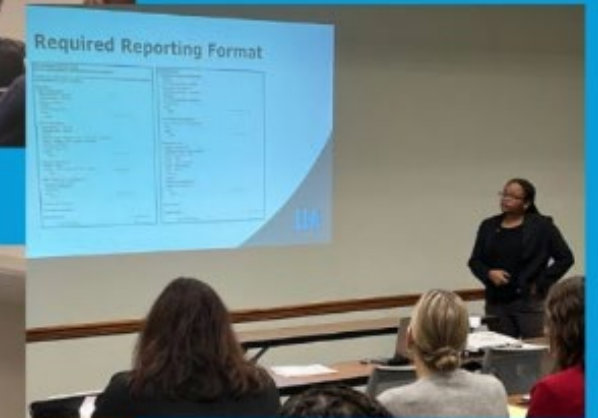
990 followers

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.

Present & Former LLA Team Members reunited at LA GFOA 2023 Fall Conference

 **Louisiana Legislative Auditor**
4h · 🌐

It was an LLA reunion of sorts as former and present team members attended the opening session of the Louisiana Government Finance Officers Association fall conference today. Diane Allison, director of Local Government Services, presented the Legislative Auditor Update at the session. [#LLA](#) [#BetterLouisiana](#)



LLA's 2024 Training Session

 **Louisiana Legislative Auditor** ...
Jan 29 · 🌐

Continuing education plays a critical role in our team members' ability to do their jobs, and today marked the start of their annual three-day training session. The focus was the **Governmental Accounting and Auditing Update**, presented by Mike Inzina of ALTEC. [#LLA](#) [#BetterLouisiana](#)



 **Louisiana Legislative Auditor** ...
Feb 2 · 🌐

The LLA staff meeting concluded this year's annual training session. New team members were welcomed, staff who had earned certifications or advanced degrees were recognized, and Legislative Auditor Mike Waguespack gave the team an update for 2024. [#LLA](#) [#BetterLouisiana](#)



 **Louisiana Legislative Auditor**
Feb 9 · 🌐



After finishing 3 1/2 days of staff training, Legislative Auditor Mike Waguespack and LLA team members celebrated with their own Mardi Gras party!



LLA is Hiring!

LLA Louisiana Legislative Auditor ...
Sep 5 · 🌐

Meet the LLA Talent Team! Our goal is to ensure you have a great experience as you learn about the wonderful opportunities at the LLA and to help you find your fit on our team. Visit <http://llajobs.com> to see how you can make a difference in Louisiana! #BetterLouisiana

MEET OUR TALENT TEAM!

Kristie Hebert
Candidate Experience

Lizzie Schexnayder
Talent Acquisition

LOUISIANA LEGISLATIVE AUDITOR
LLA
www.llajobs.com

LLA Louisiana Legislative Auditor
989 followers
2w · 🌐

The doors to the LSU Career Expo are open, and LLA team members Lizzie Schexnayder, Olivia Guidry, Lauren Pendas and Amber Manchester are there! They'd love to talk to you about why the LLA is a great place to work and how you can join the team, so be sure to stop by! #students #hiring #LLA #BetterLouisiana



LLA Louisiana Legislative Auditor ...
Feb 6 · 🌐

Hey, LSU students! Interested in a job that helps make a difference in our state? Curious about the Legislative Auditor's office? Want to learn more about our job opportunities? We'll be at the Career Expo tomorrow (Wednesday), and we'd love to talk to you! #students #hiring #LLA #BetterLouisiana

CALLING ALL LSU TIGERS!

We're Hiring!

Let's Connect at LSU's
2024 Spring Career Expo
Wednesday, 2/7/2024
11 a.m. - 4 p.m.

www.llajobs.com



Video Training on LLA's YouTube Channel

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

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CENTER FOR LOCAL GOVERNMENT EXCELLENCE

Day 1 Introduction:
Diane B. Allison, CPA, CGMA, CGFO

enter for Local Government Excellence Conference | March, 2023

March 2023 CLGE Workshop

Louisiana State Auditor

11 videos 122 views Last updated on Mar 24, 2023

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LLA

LLA Reports Podcast

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A podcast that recaps reports released by the

SETTING MILLAGE RATES WORKSHOP

LLA LOUISIANA LEGISLATIVE AUDITOR

Updated January 2023

2023 Millage Workshop - Online

Louisiana State Auditor

1 video 7 views Last updated on May 1, 2023

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



In 2023

LLA's Performance Audit Services brought home national awards for three of its reports:

- National State Auditors Association's Excellence in Accountability Award for "Election Integrity"
- National Legislative Program Evaluation Society's Innovative Research Methods Award for "Sufficiency of the Transportation Trust Fund in Meeting the State's Transportation Needs"
- NLPES Impact Award for "Teacher Qualifications and Pay: Impact on Teacher Retention and Student Performance."

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

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

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

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


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
PO 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. **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

*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 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

MILLAGE WORKSHOPS

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

3/19/2024 (In-Person)

8:30AM - 12:00PM @
Assumption Parish
Community Center -
4910 Hwy 308,
Napoleonville, LA



4/11/2024 (In-Person)

8:30AM - 12:00PM @
Ouachita Parish Fire
Department Training
Building - 1000 New
Natchitoches Road, West
Monroe, LA



<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 March 29, 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!