LLA | CLGE

CENTER FOR LOCAL GOVERNMENT EXCELLENCE

Welcome to our October 2026 Workshop!

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

We 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 Degree in Accounting from LSU in 1987
- Worked at PricewaterhouseCoopers (then Coopers & Lybrand) for 6 years
- Opened his own 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/oct-2026-clge-workshop-3

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.

Sunflower Development Solutions

Continuing Professional Education (CPE) Credit

- A maximum of 8 hours of 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 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.*
  - **Live-stream attendees** must use the same email address to sign into the broadcast both days for full CPE/CLE credit.
- CPE certificates will be emailed before Thanksgiving to those who earned CPE.

Continuing Legal Education (CLE) Credit

- A maximum of 8 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 Friday, November 6, 2026.
  - **Livestream attendees must check the box requesting to receive CLE when signing into the broadcast webpage**. You will be emailed the MCLE Course Attendance Form within the next few days with instructions to complete and return no later than November 6. 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 email address)*, as CLE is only awarded once per email address.
- **Reminder: LSBA limits computer-based CLE to 4 hours annually.**

Wednesday, October 28, 2026

Strong Management = Strong Results

LLA | CLGE
CENTER FOR LOCAL GOVERNMENT EXCELLENCE



7:30 – 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, MBA, Director of Local Government Services

8:30 – 9:30 a.m.

Project Management: Defining Project Goals, Meeting Project Deadlines, and Overcoming Project Constraints

Kelly Russell, PMP
Manager of Construction Auditing, LLA Recovery Assistance Services

Project Management is the process of taking an established goal and creating a system of schedules, resources, and fiscal limitations to accomplish the goal by a specific deadline.

9:30 – 9:40 a.m. Break

9:40 – 10:40 a.m.

Begin with the End in Mind: Managing Grants for a Clean Closeout

Ginger Moses, CPA
Chief Operating Officer, Office of Community Development, Division of Administration



Every grant is easy to start and hard to finish. The difference between a clean closeout and a year of audit findings is decided long before the grant ends — it is built into how the grant is designed, spent, and reported from day one. In this session, the State of Louisiana's Office of Community Development shares the lifecycle discipline it uses to keep the largest CDG-DR grant portfolio in the country — 12 CDBG Disaster Recovery and Mitigation grants totaling more than $20 billion — audit-ready at every stage. Using that portfolio as a lens, we walk the four stages of the grant lifecycle — Design, Implementation, Tracking & Reporting, and Closeout — grounding each in the Uniform Guidance (2 CFR Part 200) and in real federal monitoring practice, and translating each into practical, scalable habits any local government can apply to a grant of any size. Every principle connects to a common federal audit finding it prevents. Participants leave with a clear mental model — "complete every stage with closeout in mind" — and a short checklist of systems and tools that make compliance the path of least resistance.

Wednesday, October 28, 2026

Strong Management = Strong Results



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

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

Closing the Books with Confidence

Jeffrey H. Maxwell, CPA
Partner, Heard, McElroy and Vestal

Sound bookkeeping throughout the year is the foundation of strong financial management, an efficient year-end close, and a successful audit. This session will focus on practical accounting and bookkeeping processes for local governments, including maintaining accurate records, reconciling accounts, supporting account balances, organizing documentation, and completing key year-end closing procedures. We will also discuss common issues that lead to audit adjustments or findings, and the steps governments can take to prevent them. Attendees will leave with practical best practices to strengthen financial processes, enhance accountability, streamline the year-end close, and be better prepared when auditors arrive.

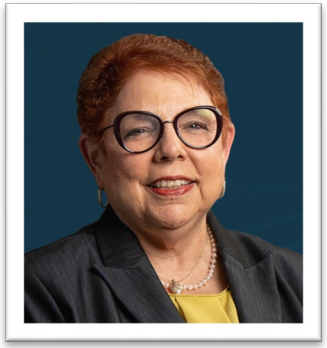
11:50 a.m. - 1:20 p.m. Lunch Break

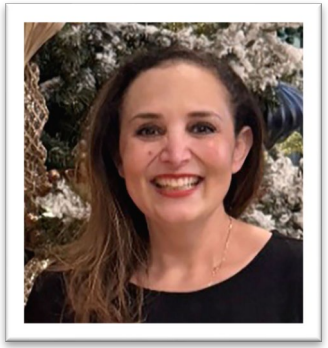
1:20 - 3:30 p.m.

Legal Updates & Current Issues

Jenifer Schaye, CFE, *LLA General Counsel*
Angela M. Heath, LLM, CFE, *Senior Attorney*
Patrick Virgadamo, CFE, *Senior Attorney*

During these sessions, the LLA's General Counsel and Senior Attorneys will discuss legislative updates. In addition, they will discuss current issues which are important to local government. They will review Attorney General (AG) opinions and court cases which are impacting and may impact local government. They will suggest practical ways to avoid regulatory and legal violations.







Thursday, October 29, 2026

Strong Management = Strong Results



7:30 – 8:25 a.m.
Log-In Opens for Livestream Attendees;
In-Person Registration/Coffee and Pastries

8:25 – 8:30 a.m.
Welcome and Program Overview by Judith Dettwiller, CPA, CIA, MBA, Director of Local Government Services

8:30 – 9:30 a.m.

Navigating Situational Conflict and Addressing Challenging People

Michelle Boullion, PhD, CPLP, SPHR, SHRM-SCP
Assistant Dean of Alumni Relations & Engagement; Director, LSU Executive Education; LSU100; LSU-EBV Accelerate; LSU-CFP; E.J. Ourso College of Business, LSU

Conflict with coworkers or clients is inevitable, testing even the most patient professionals. This session delivers practical tools to manage disruptive, resistant, or emotionally charged situations. Learn how to diffuse difficult behaviors, navigate tough conversations, and protect your professional relationships.

9:30 – 9:40 a.m. Break

9:40 – 10:40 a.m.

Best Practices for Local Governments When Communicating with the Media

Alisha Prather, MS
Director, Louisiana, Harris, DeVille & Associates
Karen M. Rowley, PhD
LLA Senior Communications Manager





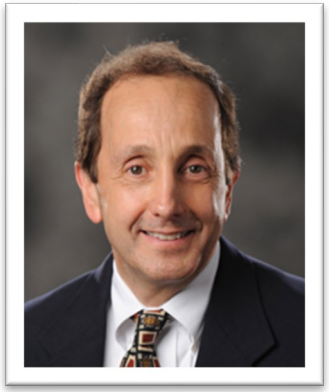
What happens when the inevitable phone call or email message comes from a member of the media? Should you respond? Should you ignore it? This session will focus on best practices to help you develop a strategy to handle media requests, determine what to say and what not to say, and make the most of the opportunity to share your information.

10:40 – 10:50 a.m. Break

10:50 a.m. – 11:50 a.m.

Managing Your Personal Brand

Thomas "Tommy" J. Karam, PhD
Distinguished Instructor, Department of Marketing & Flores MBA Program, LSU



This course will help you understand ways in which you can manage your personal brand in the various situations you face both professionally and personally. Learn valuable tips that help make your personal brand "more better."

LLA CAREERS

Now Hiring
Problem Solvers

Louisiana Legislative A...
1h ·

Hey, McNeese students! LLA team members will be at tomorrow's Career Expo, and they'll have a lot to share about auditing, jobs, and how you can join us. Be sure to stop by their table ... they'd love to talk to you! #students #hiring #LLA #BetterLouisiana



Louisiana Legislative A...
1h ·

LLA team members will be at the LSU Fall Career Expo this Thursday ... will you? We hope so because they have a lot to share about auditing, jobs, and how you can be part of the team. Be sure to stop by the LLA table and meet them! #students #hiring #jobs #LLA #BetterLouisiana



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

Louisiana Legislative A...
2h ·

Hey, Jaguars! LLA team members will be at Wednesday's career fair, and they'll have a lot to share about the LLA, job opportunities, and why we love this place! Be sure to stop by their table ... they'd love to meet you! #students #hiring #jobs #LLA #BetterLouisiana



Now Hiring
Team Players

Fun Fact…

The $500,000 Club

If a local government has revenue of $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 has revenue less than $500,000 for the year, it does not have to hold a public hearing but must have a public meeting for its budget.

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

Follow the LLA on YouTube and Social Media!



YouTube https://www.youtube.com/@LouisianaAuditor

CLGE
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STATE OF
LOUISIANA
CHILD OMBUDSMAN

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

Louisiana Legislative Auditor
6d ·

LLA Data Analytics Manager Chris Magee was one of the panelists for a discussion on "Accountability in Action: Impactful Performance Audits" at the recent National Conference of State Legislatures Legislative Summit in Chicago. Approximately 7,800 state lawmakers, legislative staff, and participants attended the conference. #LLA #BetterLouisiana



Louisiana Legislative Auditor
Jul 14 ·

Education is a big part of what we do at the LLA, and in keeping with that, team member Brian Nevels was at the Louisiana Rural Water Association conference in Lake Charles today to talk about water systems and audit findings. #LLA #BetterLouisiana



Louisiana Legislative Auditor
May 4 ·

Performance Audit Manager Gina Brown was one of the presenters at the Tennessee Comptroller's Audit Conference in Nashville last week. She talked about different ways to help increase the impact of audit reports, including writing for impact, relationship building with the legislature and agency, and various tools the LLA uses to disseminate its report messages. #LLA #BetterLouisiana



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STATE OF LOUISIANA CHILD OMBUDSMAN

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

Louisiana Legislative Auditor
Apr 9 ·

When the Legislature is in session, Legislative Auditor Mike Waguespack is a man on the go. Today, he answered questions from members of the House Municipal, Parochial, and Cultural Affairs Committee about a financial reporting bill related to some East Baton Rouge Parish agencies. #LLA #BetterLouisiana



Louisiana Legislative Auditor
Jun 3 ·

Several LLA staff members and interns were delighted to be among those in attendance when Gov. Landry signed HB 548 into law.

Society of Louisiana CPAs
Pinned · Jun 2 ·

It's a great day to be a CPA! 🎉 Louisiana Governor Jeff Landry signed HB 548 into law this afternoon, creating new licensure pathway opportunities for future CPAs in Louisiana and helping strengthen the profession for generations to come. Special thank you to Representative Beau Beaullieu! More details to come, stay tuned!



CLGE
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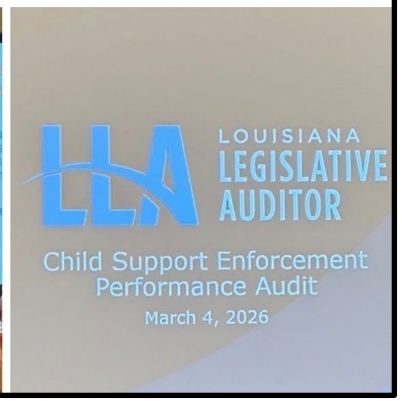
STATE OF LOUISIANA CHILD OMBUDSMAN

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

Louisiana Legislative Auditor
Mar 5 ·

Kudos to Performance Audit's Kristen Jacobs, who was at the Louisiana Support Enforcement Association's Annual Training Conference yesterday to present the findings and recommendations from Performance's report titled "Child Support Enforcement." (https://LLA.La.gov/go/DNS7JD?Open) #LLA #BetterLouisiana





Louisiana Legislative A...
2h ·

LLA team members Chris Province, Barry Kelly, and Jenifer Schaye were at the Louisiana Government Finance Officers Association's Fall Conference in Baton Rouge today to talk about addressing budget deficits and updates to the state's public bid law. #LLA #BetterLouisiana





Louisiana Legislative Auditor
Mar 5 ·

Performance Audit team members Gina Brown and Ashley Brecheen were at the Capitol this afternoon to talk to legislative committee members about the findings in their report "Treatment and Care of Incarcerated Females." (https://LLA.La.gov/go/DGQLAX?Open) #LLA #BetterLouisiana



Fun Fact…

For professional services, focus is on *quality*, not price

For professional services like architects and engineers, public entities are typically forbidden from using price as a selection factor.

The law focuses on qualifications first to ensure the best design for the public.

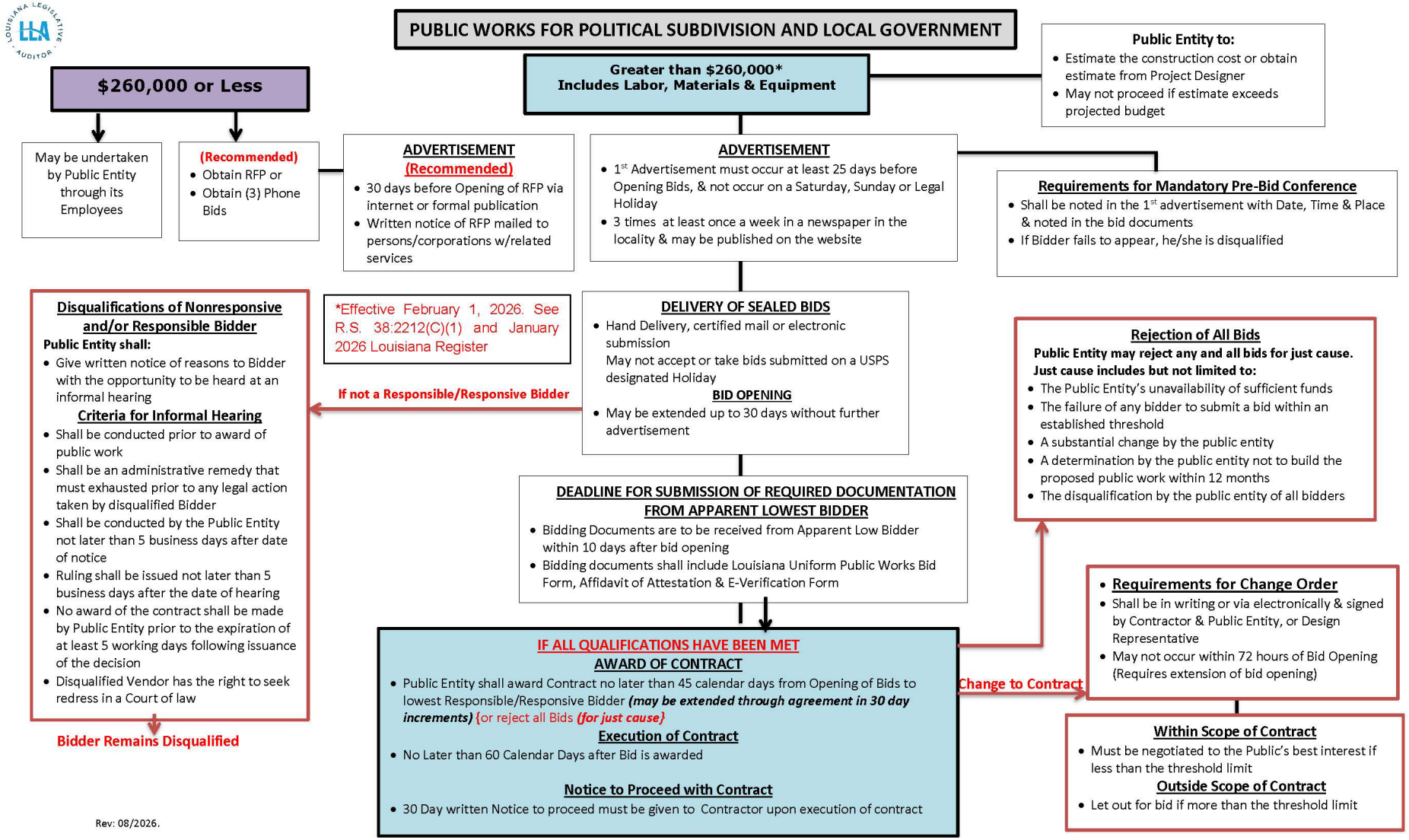
For more information, check out the Public Bid Law FAQ on the LLA website.

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

Fun Fact...Public Bid Flow Chart!

We have what you need!

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



For more information, check out the Public Bid Law FAQs on the LLA website: https://lla.la.gov/resources/legal-assistance/legal-faq

STATE OF LOUISIANA CHILD OMBUDSMAN

Advocates for Louisiana's children, responsible for reviewing complaints regarding state services for children, making appropriate referrals for the child and family, and advocating on behalf of the child's best interest. Evaluates delivery of services by state agencies and recommends systemic reform.



SERVICES OFFERED

The State of Louisiana Child Ombudsman monitors the different agencies that are responsible for children across the state, provides an avenue to report complaints, and can propose changes to help improve the services that agencies provide.

- Review complaints and act as liaison for child or family
- Evaluate delivery of services by state agencies
- Review agency procedures to safeguard the child's rights, welfare and safety
- Review child placement facilities
- Review policies and procedures for placement of special needs children
- Review state policies of systems providing juvenile justice, child care, foster care and access to physical and mental health treatment
- Report on conditions of confinement for youth held in secure detention
- Make proposals for systemic reform
- Conduct programs of public education to ensure the rights of Louisiana children
- Serve as a member of the State Child Death Review Panel

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

Original Version 11/2023

Louisiana Legislative Auditor
6d ·

State Child Ombudsman Kathleen Richey and state Senators Regina Barrow and Beth Mizell were the panelists for today's Public Affairs Research Council webinar -- "The PAR Perspective: Protecting Louisiana's Children." You can see the webinar on PAR's YouTube channel at https://youtu.be/nOnA51xlldY?si=VHa7kwaEz7iRSBnm .



youtube.com

The PAR Perspective: Protecting Louisiana's Children

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

New Resource: Procurement Training

Helps ensure the public employees have the knowledge, skills, and awareness needed to effectively carry out public services and uphold regulatory, ethical, and operational standards.

TRAINING

The purpose of LLA training is to ensure that public employees have the knowledge, skills, and awareness needed to effectively carry out public services and uphold regulatory, ethical, and operational standards.

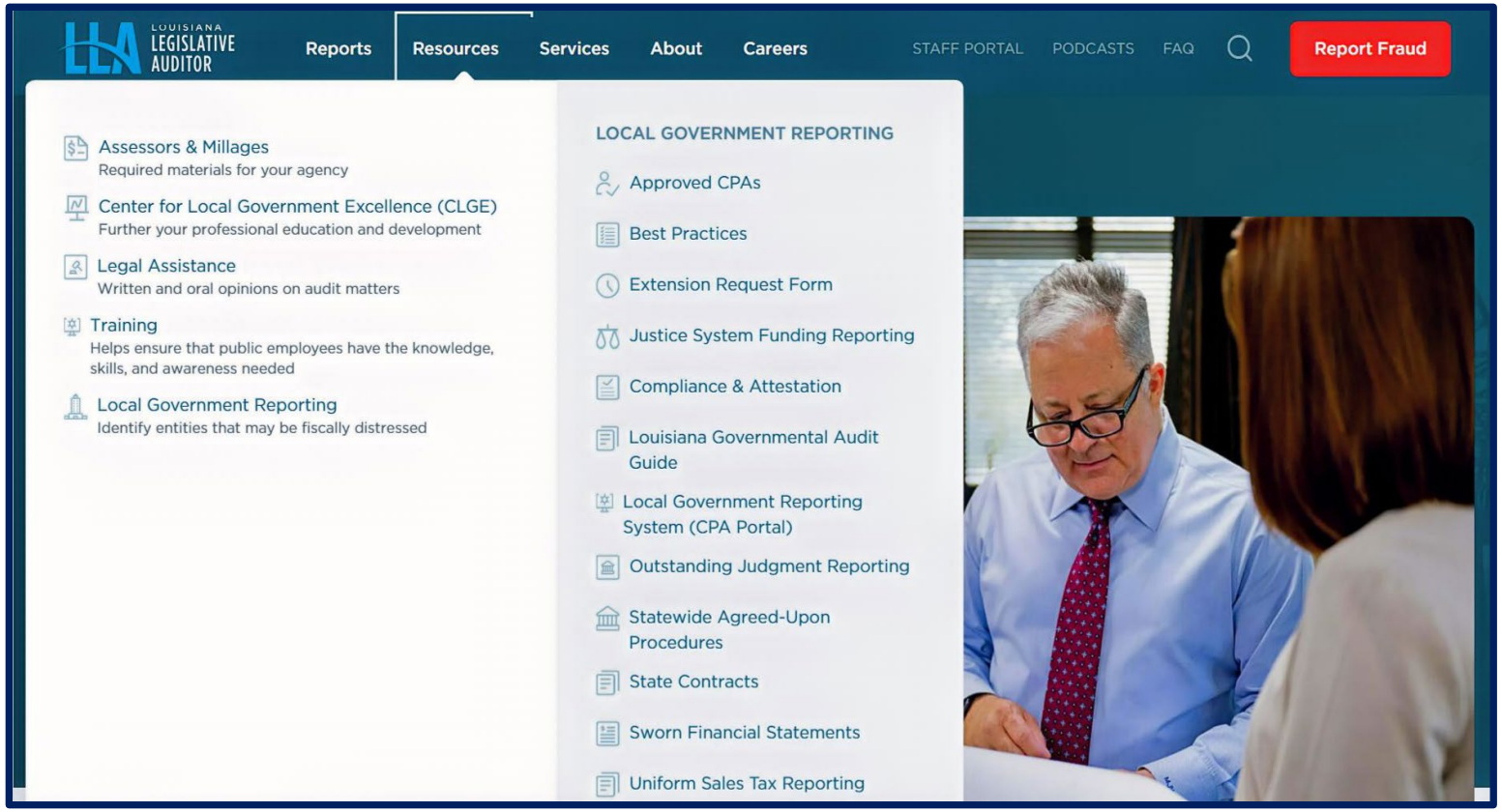
2025 Regular Session

ACT No. 436

SENATE BILL NO. 166

BY SENATOR WOMACK

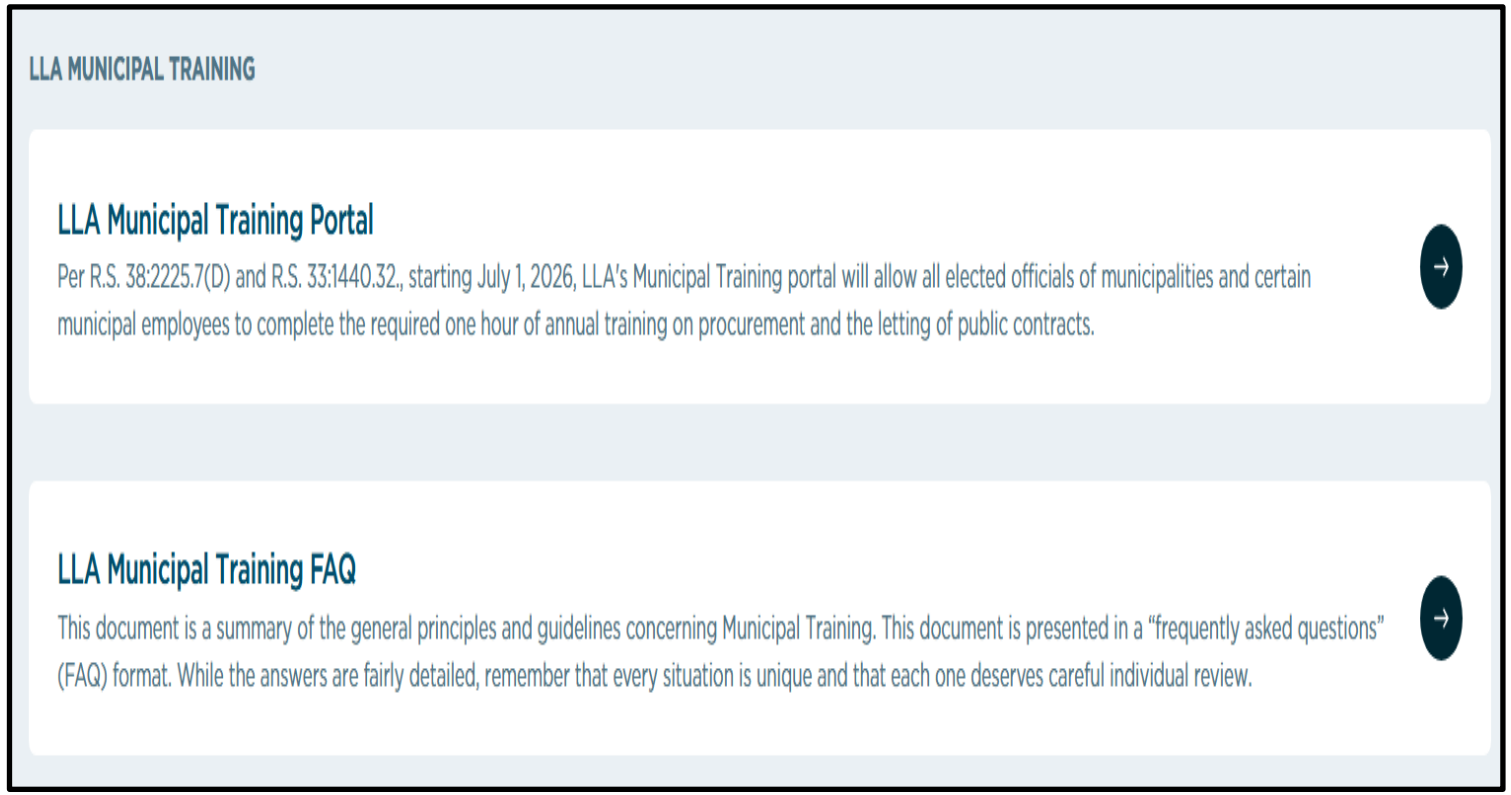
D.(1) Beginning on July 1, 2026, all elected officials of municipalities and municipal employees, as provided in Paragraph (2) of this Subsection, shall complete a minimum of one hour of annual training on procurement and the letting of public contracts pursuant to R.S. 38:2211 et seq., provided by the legislative auditor. The legislative auditor may contract with a nonprofit entity or other organization to satisfy the training requirement.



https://lla.la.gov/resources/training

New Resource: Procurement Training

All elected municipal officials and personnel involved in procurement, public works, or contract administration must complete this training. See the *LLA Municipal Training FAQ* for more information.



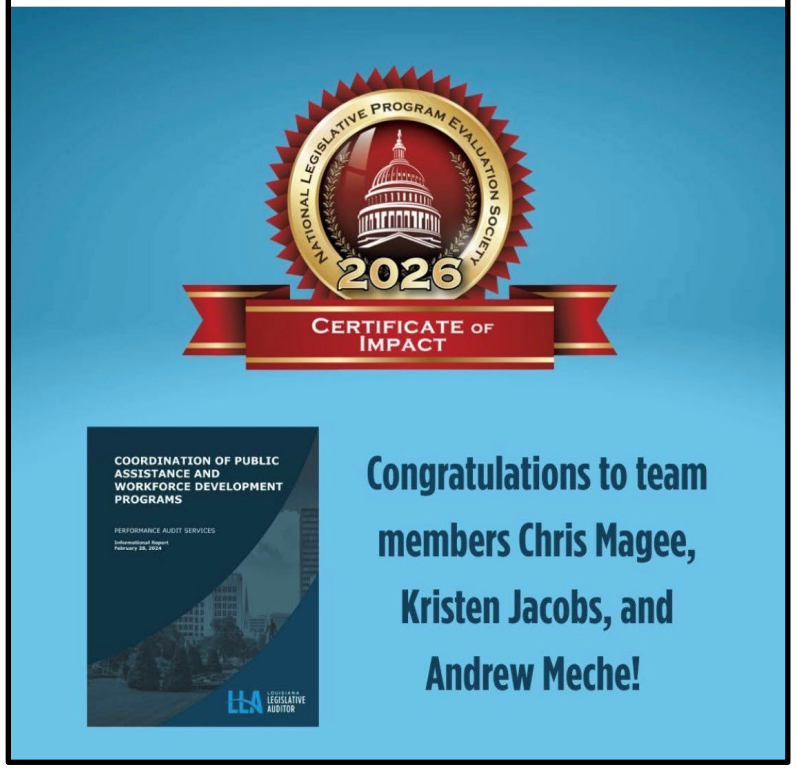


https://lla.la.gov/resources/training

Great Job!

Louisiana Legislative Auditor
Jun 9 ·

A big shoutout to LLA's Performance Audit Services! Its report "Coordination of Public Assistance and Workforce Development Programs" (https://LLA.La.gov/go/D2XKAW?Open) has received a 2026 NLPES Certificate of Impact award. #LLA #BetterLouisiana

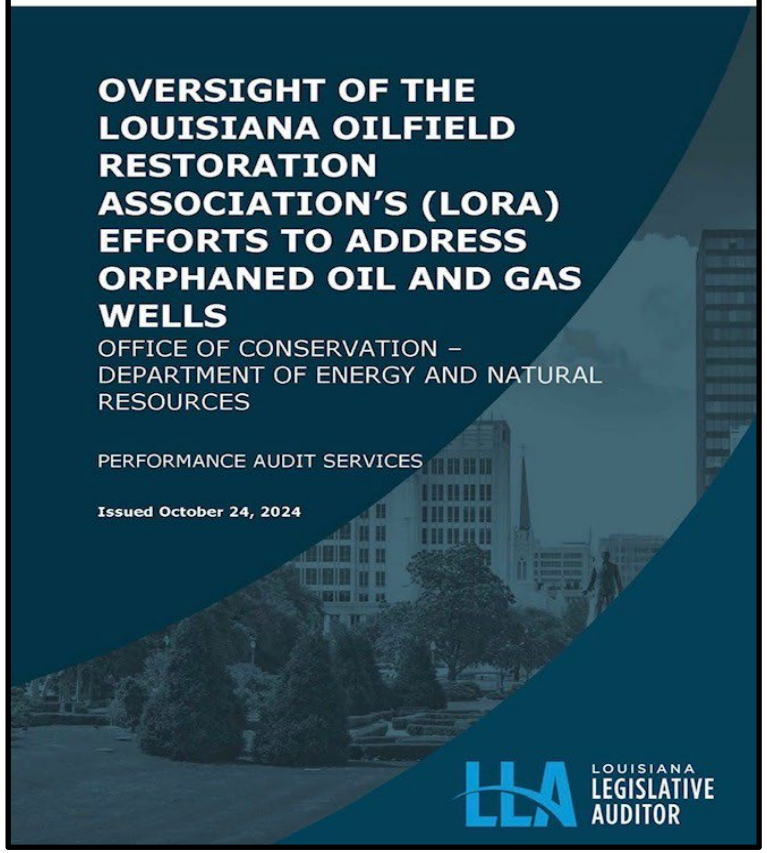


What a team!! LLA's Performance Audit Services has received a 2026 NLPES Excellence in Research Methods award for its report "Truck Permitting Fees in Louisiana and Neighboring States" (https://LLA.La.gov/go/DH9J5W?Open). Congratulations to Gina Brown, Mukta Pathak, Courtney Stevenson, and Joshua Dupuis! #LLA #BetterLouisiana



Louisiana Legislative A...
3h ·

A big shoutout to Performance Audit Services for their Excellence in Accountability Award from the National State Auditors Association for their LORA report! (https://LLA.La.gov/go/DADLFK?Open) This is the second year in a row Performance has won an Excellence in Accountability Award for their work. #LLA #BetterLouisiana



Report Fraud to the LLA Hotline

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.

LOUISIANA LEGISLATIVE AUDITOR

CONTACTING THE LLA HOTLINE IS EASY:

Toll-free: **1-844-50 FRAUD** *(503-7283)*

Fax: **1-844-40 FRAUD** *(403-7283)*

Online: **ReportFraud.La**

U.S. Mail: **LLA Hotline, P. O. Box 94397, Baton Rouge, LA 70804**

This document is required per R.S. 24:523.1, effective August 1, 2014.

www.lla.la.gov/report-fraud

Many valuable resources are available from LMA



*The **LMA** is a statewide member organization that advocates for all 306 members consisting of 127 villages, 111 towns, 66 cities 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.



www.lma.org

Join Our Recovery Assistance Services Team!



Compliance & AUP Focus

Apply Agreed-Upon Procedures to disaster recovery funding



Real-World Impact

Help safeguard FEMA and public recovery funds



Career Growth

Build technical expertise and leadership experience

Learn More: KRussell@lla.la.gov

Apply Today: https://www.llajobs.com/current-openings

Join a team committed to accountability, compliance, and public service.

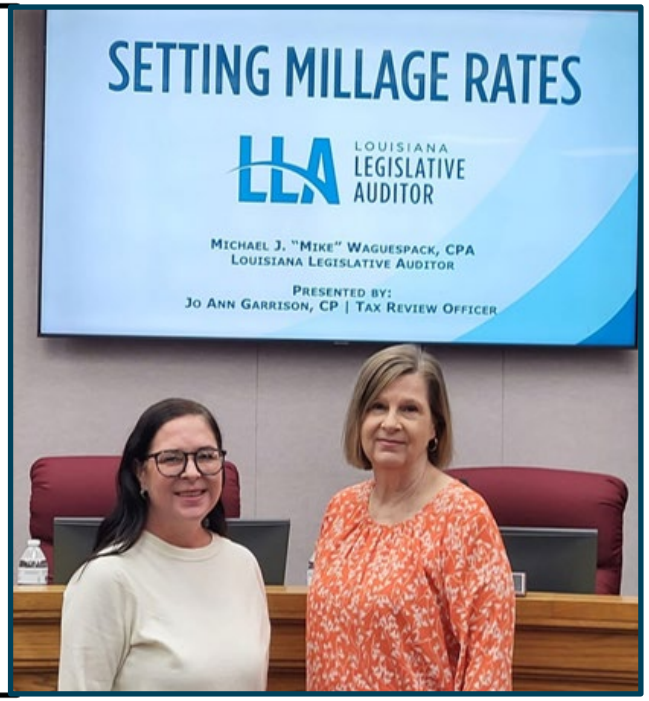
ASSESSORS & MILLAGES

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
Email: jgarrison@lla.la.gov

Louisiana Legislative Auditor
Apr 10 ·

A big thank you to team members Meagan Kelley and Jo Ann Garrison, who were in West Monroe yesterday to present the last of this year's Millage Workshops! In total, the LLA offered five workshops (two virtual and three in-person) for 440 participants. Special shoutouts, too, to Systems Manager Craig Wiseman for his help with the workshop website design and the electronic registration process, and Professional Development Manager Lizzie Schexnayder for her help with the virtual workshops. #LLA #BetterLouisiana



Louisiana Legislative Auditor
Mar 26 ·

As part of the LLA's ongoing outreach efforts, Legislative Auditor Mike Waguespack and team members Meagan Kelley and Jo Ann Garrison held a millage workshop in Assumption Parish Wednesday. The session drew 55 attendees from different local government taxing districts. #LLA #BetterLouisiana





https://lla.la.gov/resources/assessors-and-millages

Fun Fact…

Executive Sessions are all talk, no action.

While a public body, except for hospital service districts, may go into executive session to discuss certain topics, they are legally prohibited from taking any final, binding action or voting while behind closed doors.

For more information, check out the Open Meetings Law FAQ on the LLA website.

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

LLA CAREERS

Now Hiring
Problem Solvers

Louisiana Legislative Auditor
9h ·

Good morning, Lions! The SLU Fall Career Expo is underway, and LLA team members are there! So, grab that cup of pumpkin spice coffee and head on over. They'd love to talk to you about auditing, job opportunities, and how you can help make a difference in our state. #students #hiring #LLA #BetterLouisiana



Louisiana Legislative A...
1h ·

Hello, ULM students! We're delighted to let you know LLA team members will be at Wednesday's career fair, and they really hope you'll be there, too! Be sure to stop by their table ... they'd love to talk to you about the LLA, jobs, and how you can join the team! #students #hiring #LLA #BetterLouisiana



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

Louisiana Legislative A...
1h ·

Good morning, LSU students! The doors are about to open for the LSU 2026 Fall Career Expo, and not only is Mike the Tiger ready, but so are our LLA team members! Be sure to stop by their table ... they have lots to share about the LLA, jobs, and how you can join the team! #students #jobs #hiring #LLA #BetterLouisiana



Now Hiring
Team Players



Survey After the Workshop

- At end of this program, attendees will receive an email containing a link to a short survey to evaluate this program, which we ask you to complete by **Friday, November 13, 2026**.

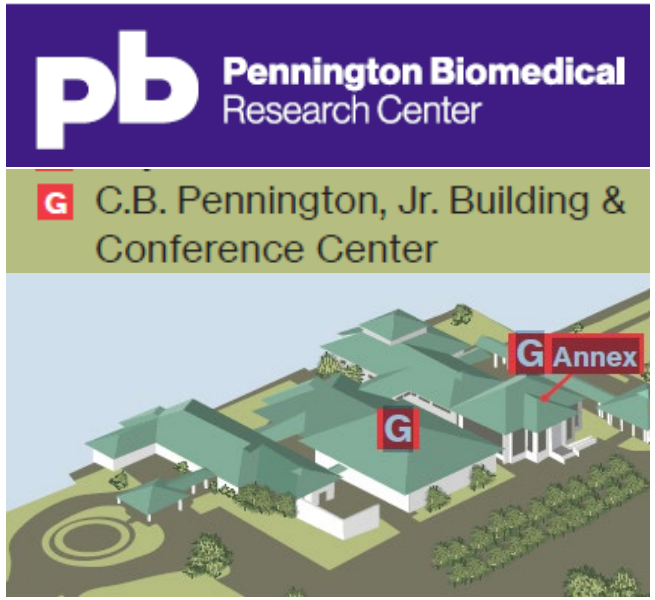
- You can respond anonymously or include your name.

- **Your survey responses are invaluable for future agendas.** We strive to provide timely and beneficial training that is relevant to you.

Thank You!

Center for Local Government Excellence





More information to come in January 2027

LLA