

LEGISLATIVE AUDIT ADVISORY COUNCIL

Minutes of Meeting Thursday, February 26, 2026 at 10:00 a.m. Senate Committee Room F State Capitol Building

The items listed on the Agenda are incorporated and considered to be part of the minutes herein.

Chairman Schamerhorn called the Legislative Audit Advisory Council (Council) meeting to order at 10:07 a.m. Ms. Tanya Phillips called the roll confirming that a quorum was present.

Members Present: Senator Jay Luneau
Senator Beth Mizell
Senator Patrick McMath
Representative Rodney Schamerhorn
Representative Roger Wilder (Proxy for Rep. Freiberg)
Representative Aimee Adatto Freeman
Representative Stephanie Berault

Members Absent: Senator Jimmy Harris
Senator Adam Bass
Representative Barbara Freiberg
Representative Edmond Jordan

Also Present: Michael J. "Mike" Waguespack
Louisiana Legislative Auditor (LLA)

Approval of Minutes

(Video Archive Time 1:46)

Senator Mizell offered a motion to approve the minutes of the December 11, 2025, meeting and, with no objection, the motion was approved.

Election of Chairman and Vice Chairman

(Video Archive Time 2:10)

Chairman Rodney Schamerhorn stated the Council voted to nominate Senator Jay Luneau as Chairman for a two-year term. Chairman Schamerhorn offered a motion to approve the election of Senator Jay Luneau as Chairman and, with no objection, the motion was approved.

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Chairman Jay Luneau nominated Representative Rodney Schamerhorn as Vice Chairman. Senator Luneau offered a motion to approve the election of Representative Rodney Schamerhorn as Vice Chairman and, with no objection, the motion was approved.

Extension Requests (Audit Reports)

(Video Archive Time 5:08)

Presented by Michael J. "Mike" Waguespack, CPA and Judith Dettwiller, CPA, CIA, Assistant Legislative Auditor and Director of Local Government Services

Ms. Dettwiller advised the Council that we received extension requests from 130 agencies. We received a number of requests due to a delay in the compliance supplement. This is a federal packet that is required for the single audit and it was not released until late in the year.

» Non-Emergency Extension Requests – 90 days or Less. We have 52 requests. Most requests are due to staffing shortages, turnover in personnel, or change in auditor. We have reviewed these requests and LLA recommends the committee approve. Vice Chairman Schamerhorn moved to grant the extensions and, with no objection, the extensions were granted.

» Non-Emergency Extension Requests – Greater Than 90 Days. We have 10 requests and all for fiscal year end 2024. Most are due to personnel and staffing issues. We have reviewed these requests and LLA recommends the committee approve. Senator Mizell moved to grant the extensions and, with no objection, the extensions were granted.

» 2025 OMB Compliance Supplement (Single Audit) Extension Request – Less than 90 Days. These requests are due to the single audit and compliance supplement being not being available until later in the year. We have 36 requests that have extensions through March 31, 2026, and we anticipate all reports be in by that date. We have reviewed these requests and LLA recommends the committee approve. Representative Freeman moved to grant the extensions and, with no objection, the extensions were granted.

» Reports Received from Agencies that Requested Extensions. We have 34 requests. This is the request for reports that have been received. Because they asked for extensions and we received those reports, LLA recommends approval of those. Vice Chairman Schamerhorn moved to grant this motion, and, with no objection, the motion was approved.

» Recommended Denial of Extension Requests. We have 4 extensions from 2 agencies that were requested but we denied. Neither agency has met the qualifications to receive an extension. The first agency has not engaged an auditor, and prior reports were submitted late. The Village of Newellton has engaged an auditor, but the auditor is having trouble receiving records from the Village. The agencies mentioned do not meet the requirements to receive an extension. We

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have reviewed these requests and LLA recommends the committee approve denial. Vice Chairman Schamerhorn moved to grant this motion and, with no objection, the motion was approved.

Legislative Auditor Budget Request 2026-2027

(Video Archive Time 17:50)

Presented by:

Legislative Auditor Michael J. "Mike" Waguespack, CPA

Mr. Waguespack asked the Council to review Page 2 which showed an appropriation from the state general fund of \$15,295,000 which is the same as last year. LLA's means of financing is \$42.9 million. Most of the money is spent on personnel services and LLA plans to do merit raises so we can maintain retention. We are maintaining the fund balance even though spend is increasing. Any shortfall will be covered by the fund balance. Fortunately, we do not have to ask for additional state general fund dollars. Senator Mizell made a motion to approve the budget request and, with no opposition, the motion was approved.

Update from City of Bogalusa Fiscal Administrator

(Video Archive Time 28:15)

Fiscal Administrator Bob Neilson gave an update on the financial status of the City of Bogalusa and plans moving forward.

Mr. Neilson has been Fiscal Administrator for approximately 11 months. Prior to that he was the auditor for the City for approximately 15-20 years. Senator Luneau asked if some of the issues he is seeing as Fiscal Administrator were problems in the past and were those audit findings? Mr. Neilson said the things he's talking about today are situations that have occurred since 2023. We are in a situation where we have to make the City function and are going back to prior years to correct all the problems. Senator Luneau asked if any of these problems that had occurred in the past there at the time you were doing audits? Mr. Neilson said we need to understand that auditors report findings to the City and it's the City's obligation to take action on those findings. Senator Luneau said Mr. Neilson had indicated some of the problems existed prior and that there was there an audit finding. Senator Luneau asked Mr. Neilson to provide examples of audit findings to the committee.

Senator Luneau asked Mr. Neilson to hone-in on what the objectives are and what the law says he is supposed to be doing. The goal is to move Mr. Neilson out of the City as Fiscal Administrator.

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Public Comment

(Video Archive Time 49:28)

≥ Members of the public, including Mayor Truong, spoke about the status of the City of Bogalusa and Fiscal Administrator Bob Neilson.

Other Business

(Video Archive Time 1:42)

None

Adjournment

(Video Archive Time 1:43)

Senator Mizell offered a motion to adjourn and, with no objection, the meeting was adjourned at 11:51 a.m.

Minutes Approved: Minutes Approved at the Legislative Audit Advisory Council meeting on July 21, 2026.

https://senate.la.gov/s_video/VideoArchivePlayer?v=senate/2026/02/0226_26_laac