



The Center for Local Government Excellence



2021 Training

A service provided by the Louisiana Legislative Auditor





The Louisiana Legislative Auditor is offering a complimentary online training on Wednesday, October 20, 2021 from 8:30 a.m. to 4:30 p.m., continuing on Thursday, October 21, 2021 from 8:30 a.m. to 12:30 p.m.

Topics include Public Bid Law, the American Rescue Plan Act, Local Government Budget Act, understanding governmental financial statements, open meetings and public records, internal controls and best practices, statewide agreed-upon procedures, and justice system funding reporting (Act 87).

Who should attend?

Local government elected and appointed officials and their staffs.

Additional Information

This training qualifies for a maximum of 12 continuing professional education (CPE) credits.

Prior to the training, registrants will be provided a link to download course materials and a link to attend the online session through ZOOM.

After attending the workshop, participants will:

- have a working knowledge of internal controls and best practices, including statewide agreed-upon procedures;
- understand the basics and intricacies of the Open Meetings, Public Records, and Public Bid laws;
- understand governmental financial statements including the basic fund types;
- be familiar with the Local Government Budget Act;
- gain an understanding of eligible uses of American Rescue Plan Act funds and the reporting requirements;
- know the new justice system funding reporting required by Act 87 of the 2020 Legislative session; and
- be able to immediately apply the knowledge and skills gained to their daily work in serving their constituents.

Class size is limited and pre-registration is required for this event.

**For more information, contact Andrée Taylor at
The Center for Local Government Excellence, clge@lla.la.gov or (225) 339-3996.**

Day 1



Public Bid Law and Cabela

This course is intended to help participants understand the Louisiana Constitution and statutes relating to public bid and public donations. Participants will gain an understanding of their fiduciary responsibilities.



American Rescue Plan Act

This course will give participants an overview of the American Rescue Plan Act (ARPA) Coronavirus Local Fiscal Recovery Fund (Recovery Fund).



Basics of Internal Control and Best Practices

This session will introduce the basics of internal control, including in today's remote working environment, and best practices for local governments in Louisiana.



Understanding Governmental Financial Statements

This course will explain the basics of governmental accounting and how it differs from general financial accounting. It will include a discussion on key information in financial statements.



Justice System Funding Reporting (Act 87)

In this session participants will learn the new reporting requirements for entities that collect, disburse, or receive court costs, fines and fees.

Day 2



Open Meetings and Public Records

Participants in this course will gain an understanding of the Open Meetings Law and Public Records Law and their related responsibilities as a servant of the public in the State of Louisiana.



Local Government Budget Act

This course will give participants an overview of the laws mandating budgeting by local political subdivisions. Participants will also gain an appreciation of the responsibilities of the local executive and local legislative branches as well as the importance of public participation.



Statewide Agreed-Upon Procedures

This course will help participants understand why these statewide agreed-upon procedures are necessary and provide best practices for implementing them. It includes a brief discussion of fraud schemes and benefits of the Accounting Procedures Manual.

Comments From Previous Participants

"This program is awesome! Even though I knew a lot of it, it was a refresher and made me realize there were things I needed to address, a lot of things! I'm looking forward to the next session."

- D.L., Recreation District

"Love the program! Super helpful in making sure we are following best practices as stewards of public money."

- D.O., Tourist Commission

"Good conference - was good information and was easy to understand."

- T.D., Mayor



Agenda for Online Training

October 20-21, 2021

Day 1 • Wednesday, October 20, 2021

<u>Time</u>	<u>Topic</u>	<u>Presenter</u>
8:15 a.m.	<i>Login is Open</i>	
8:30 a.m. - 8:35 a.m.	Program Overview	Diane B. Allison, CPA, CGMA, CGFO
8:35 a.m. - 8:45 a.m.	Welcome and Introduction	Michael J. "Mike" Waguespack, CPA
8:45 a.m. - 10:20 a.m.	Public Bid Law and <i>Cabela</i>	Jenifer Schaye, CFE
10:20 a.m. - 10:30 a.m.	<i>Break</i>	
10:30 a.m. - 11:45 a.m.	American Rescue Plan Act	Angela M. Heath, LLM, CFE Diane B. Allison, CPA, CGMA, CGFO
11:45 a.m. - 12:45 p.m.	<i>Lunch Break</i>	
12:45 p.m. - 2:20 p.m.	Internal Controls and Best Practices	Michael G. Battle, MPA, CIA, CGAP, CRMA
2:20 p.m. - 2:30 p.m.	<i>Break</i>	
2:30 p.m. - 3:45 p.m.	Understanding Governmental Financial Statements	Steven Kraemer, CIA
3:45 p.m. - 4:30 p.m.	Justice System Funding Reporting (Act 87)	Judith Dettwiller, CPA

Day 2 • Thursday, October 21, 2021

<u>Time</u>	<u>Topic</u>	<u>Presenter</u>
8:15 a.m.	<i>Login is Open</i>	
8:30 a.m. - 10:00 a.m.	Open Meetings Law and Public Records	Patrick Virgadamo, CFE
10:00 a.m. - 10:10 a.m.	<i>Break</i>	
10:10 a.m. - 11:40 a.m.	Local Government Budget Act	Jenifer Schaye, CFE
11:40 a.m. - 12:30 p.m.	Statewide Agreed-Upon Procedures	Diane B. Allison, CPA, CGMA, CGFO