

1 Introduced July 22, 2008, by Councilman  
2 Canada, seconded by Councilman Hursey  
3 (by request of Administration)

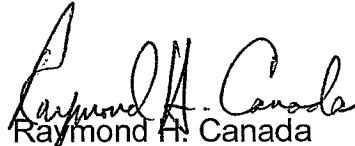
4 **RESOLUTION R08-41**


5  
6 A resolution accepting the Legislative Auditors' System Survey and  
7 Compliance Questionnaire as complete and accurate.

8 WHEREAS, the office of the Legislative Auditor of the State of Louisiana  
9  
10 requires each municipality to submit a Systems Survey and Compliance Questionnaire for  
11 the fiscal year being audited.

12  
13 NOW THEREFORE BE IT RESOLVED by the Slidell City Council that the  
14 Systems Survey and Compliance Questionnaire for the time period July 1, 2007, through  
15 June 30, 2008, as attached hereto and made a part hereof, is hereby adopted by the  
16 Slidell City Council as the governing authority of the City of Slidell.  
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19  
20 **ADOPTED** this 22nd day of July, 2008.

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22   
23 Raymond H. Canada  
24 President of the Council  
25 Councilman, District E

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28 Thomas P. Reeves  
29 Council Administrator  
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**LOUISIANA COMPLIANCE QUESTIONNAIRE  
(For Audit Engagements of Government Entities)**

\_\_\_\_ July 8, 2008 \_\_\_\_ ( Date Transmitted)

Rebowe & Company  
3501 North Causeway Blvd.  
Suite 810  
Metairie, Louisiana 70002 (Auditors)

In connection with your audit of our financial statements as of City of Slidell and for FYE June 30, 2008 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with generally accepted accounting principles, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of September 5, 2008 (date completed/date of the representations).

**PART I. AGENCY PROFILE**

1. Name and address of the organization.

City of Slidell  
1330 Bayou Lane  
Slidell, Louisiana 70460

2. List the population of the municipality or parish based upon the last official United States Census or most recent official census (municipalities and police juries only). Include the source of the information.

25,695 – U.S. Census

3. List names, addresses, and telephone numbers of entity officials. [Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.

See attached schedule

4. Period of time covered by this questionnaire:

FYE June 30, 2008

5. The entity has been organized under the following provisions of the Louisiana Revised Statute (s) (LSA-RS) and, if applicable, local resolutions/ordinances.

Home Rule Charter – (Mayor/Council) Authority: Article VI, Sec. 5 of the Louisiana Constitution of 1974.

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6. Briefly describe the public services provided:

Public Safety; Highways and Streets; Sanitation Recreational and Cultural Arts  
Activities; Animal Control; Planning and Zoning; General Administration Services;  
Water and Sewerage; Airport

7. Expiration date of current elected/appointed officials' terms.

June 30, 2010

### LEGAL COMPLIANCE

#### **PART II. PUBLIC BID LAW**

8. The provisions of the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$100,000 have been publicly bid.

B) All material and supply purchases exceeding \$15,000 have been publicly bid.

Yes [XX] No

#### **PART III. CODE OF ETHICS LAW FOR PUBLIC OFFICIALS AND PUBLIC EMPLOYEES**

9. It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [XX] No

10. It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42: 1119.

Yes [XX] No

#### **PART IV. LAWS AFFECTING BUDGETING**

11. We have complied with the budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-15) or the budget requirements of LSA-RS 39:33.

A. Local Budget Act 1. We have adopted a budget for the General Fund and all special revenue funds (LSA-RS 39:1305).

2. The chief executive officer, or equivalent, has prepared a proposed budget that included a budget message, a proposed budget for the General Fund and each special revenue fund, and a budget adoption instrument that specified the chief executive's authority to make budgetary amendments without approval of the governing authority. Furthermore, the proposed expenditures did not exceed estimated funds to be available during the period (LSA-RS 39: 1305).

3. The proposed budget was submitted to the governing authority and made available for public inspection at least 15 days prior to the beginning of the budget year (LSA-RS 39: 1306).

4. To the extent that proposed expenditures were greater than \$250,000, we have made the budget available for public inspection and have advertised its availability in our official journal. The advertisement included the date, time, and place of the public hearing on the budget. Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS 39:1307).

5. The proposed budget was made available for public inspection at the location required by LSA-RS 39: 1308.
6. All action necessary to adopt and finalize the budget was completed prior to year end. The adopted budget contained the same information as that required for the proposed budget [LSA-RS 39: 1306.
7. After adoption, a certified copy of the budget has been retained by the chief executive officer or equivalent officer (LSA-RS 39: 1309).
8. The chief executive officer or equivalent notified in writing the governing authority during the year when actual receipts plus projected revenue collections for the year failed to meet budgeted revenues by five percent or more, or when actual expenditures plus projected expenditures to year end exceeded budgeted expenditures by five percent or more (LSA-RS 39: 1311). (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition- primarily federal funds.) 9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1311.

Yes  No

**B. State Budget Requirements**

1. The state agency has complied with the budgetary requirements of LSA-RS 39:33.

N/A  
Yes  No

**C. Licensing Boards**

1. The licensing board has complied with the budgetary requirements of R. S. 39:1331-1342. N/A

Yes  No

**PART V. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING LAWS**

12. We have maintained our accounting records in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements to comply with LSA-RS 24:514, 24:515, and/or 33:463.

Yes  No

13. All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1,44:7,44:31, and 44:36.

Yes  No

- 14.- We have filed our annual financial statements in accordance with LSA-RS 24:514, and 33:463 where applicable.

Yes  No

15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.

Yes  No

**PART VI. ASSET MANAGEMENT LAWS**

16. We have maintained records of our general fixed assets and movable property, as required by LSARS 24:515 and/or 39:321-332, as applicable.

Yes  No

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**PART VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS**

17. We have complied with the fiscal agency and cash management requirements of LSA-RS 39:1211-45 and 49:301-327, as applicable.

Yes  No

**PART VIII. DEBT RESTRICTION LAWS**

18. It is true we have not incurred any long-term indebtedness without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes  No

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).

Yes  No

20. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (LSA-RS 39:1351).

Yes  No

**PART IX. REVENUE AND EXPENDITURE RESTRICTION LAWS**

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes  No

22. It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes  No

23. It is true that no property or things of value have been loaned, pledged, or granted to anyone in violation of Article VII, Section 14 of the 1974 Louisiana Constitution.

Yes  No

**PART X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS**

Police Juries

24. We have adopted a system of road administration that provides as follows:

- A. Approval of the governing authority of all expenditures, LSA-RS 48:755(A).
- B. Development of a capital improvement program on a selective basis, LSA-RS 48:755.
- C. Centralized purchasing of equipment and supplies, LSA-RS 48:755.
- D. Centralized accounting, LSA-RS 48:755.
- E. A construction program based on engineering plans and inspections, LSA-RS 48:755.
- F. Selective maintenance program, LSA-RS 48:755.
- G. Annual certification of compliance to the legislative auditor, LSA-RS 48:758.

N/A  
Yes  No

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School Boards

25. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-401. **N/A**  
Yes  No

26. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program. **N/A**  
Yes  No

Tax Collectors

27. We have complied with the general statutory requirements of LSA-RS 47, Chapter 4. **N/A**  
Yes  No

Sheriffs

28. We have complied with the state supplemental pay regulations of LSA-RS 33:2218.8. **N/A**  
Yes  No

29. We have complied with LSA-RS 33:1432 relating to the feeding and keeping of prisoners. **N/A**  
Yes  No

District Attorneys

30. We have complied with the regulations of the Louisiana Department of Social Services that relate to the Title IV-D Program. **N/A**  
Yes  No

Assessors

31. We have complied with the regulatory requirements found in Title 47 of the Louisiana Revised Statutes. **N/A**  
Yes  No

32. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property. **N/A**  
Yes  No

Clerks of Court

33. We have complied with LSA-RS 13:751-960. **N/A**  
Yes  No

Libraries

34. We have complied with the regulations of the Louisiana State Library. **N/A**  
Yes  No

Municipalities

35. Minutes are taken at all meetings of the governing authority. LSA-RS 42:7.1 (Act 665 of 1976). **Yes [XX] No**

36. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 43:143-144 and A.G. 86-528. **Yes [XX] No**

37. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:4.1-13. **Yes [XX] No**

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Airports

38. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by LSA-RS 2:802. **Yes [XX] No [ ]**
39. We have adopted a system of administration that provides for approval by the department for any expenditures of funds appropriated from the Transportation Trust Fund, and no funds have been expended without department approval (LSA-RS 2:810). **Yes [XX] No [ ]**
40. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810). **Yes [XX] No [ ]**
41. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 2:811). **Yes [XX] No [ ]**

Ports

42. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3432. **N/A**  
Yes [ ] No [ ]
43. We have adopted a system of administration that provides for approval by the department for any expenditures of funds made out of state and local matching funds, and no funds have been expended without department approval (LSA-RS 34:3460). **N/A**  
Yes [ ] No [ ]
44. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3460). **N/A**  
Yes [ ] No [ ]
45. We have established a system of administration that provides for the development of a capital improvement program on a selective basis, centralized purchasing of equipment and supplies, centralized accounting, and the selective maintenance and construction of port facilities based upon engineering plans and inspections (LSA-RS 34:3460). **N/A**  
Yes [ ] No [ ]
46. We have certified to the legislative auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (LSA-RS 34:3461). **N/A**  
Yes [ ] No [ ]

Sewerage Districts

47. We have complied with the statutory requirements of LSA-RS 33:3881-4160. **N/A**  
Yes [ ] No [ ]

Waterworks Districts

48. We have complied with the statutory requirements of LSA-RS 33:3811-3837. **N/A**  
Yes [ ] No [ ]

Utility Districts

49. We have complied with the statutory requirements of LSA-RS 33:4161-4548. **N/A**  
Yes [ ] No [ ]

Drainage and Irrigation Districts

50. We have complied with the statutory requirements of LSA-RS 38:1601-1707 (Drainage Districts); LSA-RS 38:1751-1921 (Gravity Drainage Districts); LSA-RS 38:1991-2048 (Levee and Drainage Districts); or LSA-RS 38:2101-2123 (Irrigation Districts), as appropriate.

N/A  
Yes [ ] No [ ]

Fire Protection Districts

51. We have complied with the statutory requirements of LSA-RS 40:1491-1509.

N/A  
Yes [ ] No [ ]

Other Special Districts

52. We have complied with those specific statutory requirements of state law applicable to our district.

N/A  
Yes [ ] No [ ]

The previous responses have been made to the best of our belief and knowledge.

\_\_\_\_\_ Secretary \_\_\_\_\_ Date

\_\_\_\_\_ Treasurer \_\_\_\_\_ Date

\_\_\_\_\_ President \_\_\_\_\_ Date

\_\_\_\_\_ Date  
Ben O. Morris, Mayor

 \_\_\_\_\_ Date  
Sharon Howes, CPA  
Director of Finance