

1 Introduced August 14, 2018 by  
2 Councilwoman Harbison, seconded by  
3 Councilman Borchert, (by request of  
4 Administration)

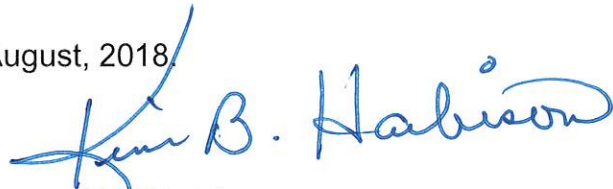
5 **RESOLUTION R18-15**

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

9 WHEREAS, the office of the Legislative Auditor of the State of Louisiana  
10 requires each municipality to submit a Compliance Questionnaire for the fiscal year being  
11 audited.  
12

13  
14 NOW THEREFORE BE IT RESOLVED by the Slidell City Council that the  
15 Compliance Questionnaire for the time period July 1, 2017 through June 30, 2018, as  
16 attached hereto and made a part hereof, is hereby adopted by the Slidell City Council as  
17 the governing authority of the City of Slidell.  
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19  
20 **ADOPTED** this 14th day of August, 2018.

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24 Kim Harbison  
25 President of the Council  
26 Councilwoman, District F

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28 Thomas P. Reeves  
29 Council Administrator  
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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, 2018

### **LEGAL COMPLIANCE**

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

8. The provisions of the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration, State Purchasing Office have been complied with.

A) All public works purchases exceeding \$150,000 have been publicly bid.

B) All material and supply purchases exceeding \$30,000 have been publicly bid.

Yes [ X ] 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 R.S. 42:1101-1124.

Yes [ X ] 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 R.S. 42:1119.

Yes [X] No [ ]

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

11. We have complied with the budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15) R.S. 39:33, or R.S. 39:1331-1342, as applicable:

##### A. Local Budget Act

1. We have adopted a budget for the general fund and all special revenue funds (R.S. 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 (R.S. 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 (R.S. 39:1306).

4. To the extent that proposed expenditures were greater than \$500,000, 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 (R.S. 39:1307).

5. If required, the proposed budget was made available for public inspection at the location required by R.S. 39:1308.

6. All action necessary to adopt and finalize the budget was completed prior to the date required by state law. The adopted budget contained the same information as that required for the proposed budget (R.S. 39:1309).

7. After adoption, a certified copy of the budget has been retained by the chief executive officer or

equivalent officer (R.S. 39:1309).

8. To the extent that proposed expenditures were greater than \$500,000, the chief executive officer or equivalent notified the governing authority in writing 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 (R.S. 39:1311).

9. The governing authority has amended its budget when notified, as provided by R.S. 39:1311. (Note, general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. State law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$500,000 or less, and exempts special revenue funds whose revenues are expenditure-driven - primarily federal funds-from the requirement to amend revenues.)

Yes [ X ] No [ ]

#### B. State Budget Requirements

N/A

1. The state agency has complied with the budgetary requirements of R.S. 39:33. N/A

Yes [ ] No [ ]

#### C. Licensing Boards

N/A

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 R.S. 24:513 and 515, and/or 33:463.

Yes [ X ] 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 R.S. 44:1, 44:7, 44:31, and 44:36.

Yes [ X ] No [ ]

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

Yes [ X ] No [ ]

15. We have had our financial statements audited in a timely manner in accordance with R.S. 24:513.

Yes [ X ] No [ ]

16. We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes [ X ] No [ ]

**PART VI. MEETINGS**

17. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes  No  ]PART

**VII. ASSET MANAGEMENT LAWS**

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

Yes  No  ]

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

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

Yes  No  ]

**PART IX. DEBT RESTRICTION LAWS**

20. 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 R.S. 39:1410.60-1410.65.

Yes  No  ]

21. We have complied with the debt limitation requirements of state law (R.S. 39:562).

Yes  No  ]

22. We have complied with the reporting requirements relating to the Fiscal Review Committee of the State Bond Commission (R.S. 39:1410.62).

Yes  No  ]

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

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

Yes  No  ]

24. 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, R.S. 14:138, and AG opinion 79-729.

Yes  No  ]

25. 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 XI. ISSUERS OF MUNICIPAL SECURITIES**

26. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes  No  ]

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

Parish Governments N/A

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

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

Yes  No  ]

School Boards – N/A

28. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-401.

Yes [ ] No [ ]

29. We have complied with the regulatory circulars issued by the Louisiana Department of Education that govern the Minimum Foundation Program.

Yes [ ] No [ ]

30. We have, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules and recognize that your agreed-upon procedures will be applied to such schedules and performance measurement data:

Parish school boards are required to report, as part of their annual financial statements, measures of performance. These performance indicators are found in the supplemental schedules:

- Schedule 1, General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
- Schedule 2, Education Levels of Public School Staff
- Schedule 3, Number and Type of Public Schools
- Schedule 4, Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Schedule 5, Public School Staff Data: Average Salaries
- Schedule 6, Class Size Characteristics
- Schedule 7, Louisiana Educational Assessment Program (LEAP)
- Schedule 8, Graduation Exit Examination (GEE) (Note: this schedule is no longer applicable.)
- Schedule 9, iLEAP Tests

Yes [ ] No [ ]

Tax Collectors N/A

31. We have complied with the general statutory requirements of R.S.

Yes [ ] No [ ]

Sheriffs N/A

32. We have complied with the state supplemental pay regulations of R.S. 40:1667.7.

Yes [ ] No [ ]

33. We have complied with R.S. 13:5535 relating to the feeding and keeping of prisoners.

Yes [ ] No [ ]

District Attorneys N/A

34. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.

Yes [ ] No [ ]

Assessors N/A

35. We have complied with the regulatory requirements found in R.S. Title 47.

Yes [ ] No [ ]

36. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.

Yes [ ] No [ ]

Clerks of Court  
N/A

37. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.

Yes [ ] No [ ]

Libraries N/A

38. We have complied with the regulations of the Louisiana State Library.

Yes [ ] No [ ]

Municipalities

39. Minutes are taken at all meetings of the governing authority (R.S. 42:7.1).  
Yes  No
40. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal (R.S. 43:141-146 and A.G. 86-528).  
Yes  No
41. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).  
Yes  No

Airports

42. We have submitted our applications for funding airport construction or development to the Department of Transportation and Development as required by R.S. 2:802.  
Yes  No
43. 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 (R.S. 2:810).  
Yes  No
44. All project funds have been expended on the project and for no other purpose (R.S. 2:810).  
Yes  No
45. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 2:811).  
Yes  No

Ports

N/A

46. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by R.S. 34:3452.  
Yes  No
47. 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 (R.S. 34:3460).  
Yes  No
48. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).  
Yes  No
49. 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 (R.S. 34:3460).  
Yes  No
50. We have certified to the auditor, on an annual basis, that we have expended project funds in accordance with the standards established by law (R.S. 34:3461).  
Yes  No

Sewerage Districts N/A

51. We have complied with the statutory requirements of R.S. 33:3881-4159.10.  
Yes  No

Waterworks Districts N/A

52. We have complied with the statutory requirements of R.S. 33:3811-3837.  
Yes  No

Utility Districts N/A

53. We have complied with the statutory requirements of R.S. 33:4161-4546.21.  
Yes  No

Drainage and Irrigation Districts N/A

54. We have complied with the statutory requirements of R.S. 38:1601-1707 (Drainage Districts); R.S. 38:1751-1921 (Gravity Drainage Districts); R.S. 38:1991-2048 (Levee and Drainage Districts); or

R.S. 38:2101-2123 (Irrigation Districts), as appropriate.

Yes [ ] No [ ]

Fire Protection Districts N/A

55. We have complied with the statutory requirements of R.S. 40:1491-1509.

Yes [ ] No [ ]

Other Special Districts N/A

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

Yes [ ] No [ ]

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

\_\_\_\_\_ Director of Finance \_\_\_\_\_ Date

\_\_\_\_\_ City Attorney \_\_\_\_\_ Date

\_\_\_\_\_ Mayor \_\_\_\_\_ Date



**LOUISIANA COMPLIANCE QUESTIONNAIRE**  
**(For Audit Engagements of Governments)**

Dear Chief Executive Officer:

Attached is the Louisiana Compliance Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of a financial audit of Louisiana state and local government and quasi-public agencies. Upon completion, the questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected officials should sign the document, in lieu of such a resolution.

The completed questionnaire and a copy of the adoption instrument, if appropriate, must be given to the auditor at the beginning of the audit. The auditor will, during the course of his regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to my office.

Certain portions of the questionnaire may not be applicable to your organization, especially those related to federal financial assistance. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the auditor during the course of his examination. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor

Enclosure