Introduced November 9, 2021, by Councilwoman Denham, seconded by Councilman Dunham, (by request of Administration)

RESOLUTION R21-25

A resolution accepting the City's submission for the Legislative Auditor's Compliance Questionnaire as complete and accurate.

WHEREAS, the office of the Legislative Auditor of the State of Louisiana requires each municipality to provide a completed Compliance Questionnaire for the fiscal year being audited.

NOW THEREFORE, BE IT RESOLVED by the Slidell City Council that the City's Compliance Questionnaire for the time period July 1, 2020, through June 30, 2021, as attached hereto and made a part hereof, is hereby adopted as complete and accurate by the Slidell City Council, as the governing authority of the City of Slidell.

ADOPTED this 9th day of November, 2021.

Leslie Denham
President of the Council
Councilwoman, District A

Thomas P. Reeves
Council Administrator

ATTACHMENT

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)

_____ (Date Transmitted)

Ericksen, Krentel & LaPorte (CPA Firm Name)

4227 Canal St. (CPA Firm Address)

New Orleans, LA 70119 (City, State Zip)

In connection with your audit of our financial statements as of City of Slidell and for FYE June 30, 2021 (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our internal control structure 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 _____(date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

City of Slidell
2055 Second St.,
Slidell, LA 70458

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.

27,265 US 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 list.

4. Period of time covered by this questionnaire.

July 1, 2020 – June 30, 2021

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

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

6. Briefly describe the public services provided.

Public Safety: Highways and Streets; 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, 2022

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 $250,000 have been publicly bid.
   B) All material and supply purchases exceeding $30,000 have been publicly bid.

Yes [✓] No [ ] N/A [ ]

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 [✓] No [ ] N/A [ ]

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 [✓] No [ ] N/A [ ]

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 defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval by the governing authority, as well as those powers reserved solely to 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 [✓] No [ ] N/A [ ]

B. State Budget Requirements

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

Yes [ ] No [ ] N/A [✓]

C. Licensing Boards

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

Yes [ ] No [ ] N/A [✓]

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 [✓] No [ ] N/A [ ]

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 [✓] No [ ] N/A [ ]

14. We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable. Yes [✓] No [ ] N/A [ ]

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

Yes [✓] No [ ] N/A [ ]

16. We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes [✓] No [ ] N/A [ ]

17. 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 [✓] No [ ] N/A [ ]

18. We have remitted all fees, fines, and court costs collected on behalf of other entities, in compliance with applicable Louisiana Revised Statutes or other laws.

Yes [✓] No [ ] N/A [ ]

19. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [✓] No [ ] N/A [ ]

PART VI. MEETINGS

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

Yes [✓] No [ ] N/A [ ]

PART VII. ASSET MANAGEMENT LAWS

21. 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 [ ] N/A [ ]

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

22. 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 [ ] N/A [ ]

PART IX. DEBT RESTRICTION LAWS

23. 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 [ ] N/A [ ]

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

Yes [✓] No [ ] N/A [ ]

25. 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 [ ] N/A [ ]

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

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

Yes [✓] No [ ] N/A [ ]

27. 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 [ ] N/A [ ]

28. 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 [ ] N/A [ ]

PART XI. ISSUERS OF MUNICIPAL SECURITIES

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

Yes [✓] No [ ] N/A [ ]

PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

30. 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 [ ] N/A [✓]

School Boards

31. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, R.S. 17:51-400.

Yes [ ] No [ ] N/A [✓]

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

Yes [ ] No [ ] N/A [✓]

33. 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, Class Size Characteristics

We have also, to the best of our knowledge, accurately compiled the performance measurement data contained in the following schedules, and recognize that although the schedules will not be included in the agreed-upon procedures report, the content of the schedules will be tested and reported upon by school board auditors in the school board performance measures agreed-upon procedures report:

- Education Levels of Public School Staff
- Experience of Public Principals, Assistant Principals, and Full-time Classroom Teachers
- Public School Staff Data: Average Salaries

We understand that the content of the first two schedules will be tested and reported upon together.

Yes [ ] No [ ] N/A [✓]

Tax Collectors

34. We have complied with the general statutory requirements of R.S. 47.

Yes [ ] No [ ] N/A [✓]

Sheriffs

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

Yes [ ] No [ ] N/A [✓]

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

Yes [ ] No [ ] N/A [✓]

District Attorneys

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

Yes [ ] No [ ] N/A [✓]

Assessors

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

Yes [ ] No [ ] N/A [✓]

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

Yes [ ] No [ ] N/A [✓]

Clerks of Court

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

Yes [ ] No [ ] N/A [✓]

Libraries

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

Yes [ ] No [ ] N/A [✓]

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).

Yes [✓] No [ ] N/A [ ]

43. 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 [ ] N/A [ ]

44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).

Yes [✓] No [ ] N/A [ ]

Airports

45. 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 [ ] N/A [ ]

46. 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 [ ] N/A [ ]

47. All project funds have been expended on the project and for no other purpose (R.S. 2:810).

Yes [✓] No [ ] N/A [ ]

48. 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 [ ] N/A [ ]

Ports

49. 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 [ ] N/A [✓]

50. 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 [ ] N/A [✓]

51. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).

Yes [ ] No [ ] N/A [✓]

52. 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 [ ] N/A [✓]

53. 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 [ ] N/A [✓]

Sewerage Districts

54. We have complied with the statutory requirements of R.S. 33:3881-4159.10.
Yes [ ] No [ ] N/A [✓]

Waterworks Districts

55. We have complied with the statutory requirements of R.S. 33:3811-3837.
Yes [ ] No [ ] N/A [✓]

Utility Districts

56. We have complied with the statutory requirements of R.S. 33:4161-4546.21.
Yes [ ] No [ ] N/A [✓]

Drainage and Irrigation Districts

57. 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 [ ] N/A [✓]

Fire Protection Districts

58. We have complied with the statutory requirements of R.S. 40:1491-1509.
Yes [ ] No [ ] N/A [✓]

Other Special Districts

59. We have complied with those specific statutory requirements of state law applicable to our district.
Yes [ ] No [ ] N/A [✓]

The previous responses have been made to the best of our belief and knowledge. We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you and the Legislative Auditor any known noncompliance that may occur subsequent to the issuance of your report.

_____City Attorney_____Date

_____Mayor_____Date

_____Finance Director_____Date

Greg Cromer, Mayor
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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 agencies. The completed and signed 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 and signed 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/her regular audit, test the accuracy of the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. 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/her audit. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J Waguespack, CPA
Louisiana Legislative Auditor

Enclosure