

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

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 governmental units and quasi-public entities. 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. 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 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

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

February 13, 2019 (Date Transmitted)

Carr, Riggs & Ingram, LLP
1000 E Preston Ave. Suite 200
Shreveport, LA 71105 (Auditors)

In connection with your audit of our financial statements as of December 31, 2018 and for the period ending December 31, 2018 (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 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 December 31, 2018 (date completed/date of the representations).

PART I.AGENCY PROFILE

1. Name and address of the organization.

*City of Shreveport, Louisiana
505 Travis Street, Suite 670
Shreveport, LA 71101*

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.

192,036– Census.gov 2017

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 Attachment 1

4. Period of time covered by this questionnaire:

January 1, 2018 through December 31, 2018

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

Louisiana Constitution Article VI, Section 5 and Charter of the City of Shreveport, 1978.

6. Briefly describe the public services provided:

Police and Fire protection, Emergency Medical Services, Public Works (Streets and Waste Collection), Public Improvements, Water and Sewer Services, Parks and Recreation, Planning and Zoning, Public Transportation and Social and Cultural Services.

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

December 2022

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 \$20,000 have been publicly bid.

Yes [] 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 [] 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 [] 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 \$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 (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 the date required by state

law. 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. To the extent that proposed expenditures were greater than \$500,000, 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-from the requirement to amend revenues.

9. The governing authority has amended its budget when notified, as provided by LSA-RS 39:1311.

Yes [] No [**X**]

B. State Budget Requirements

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

Not Applicable

Yes [] No []

C. Licensing Boards

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

Not Applicable

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 [**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 LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [**X**] No []

NOTE: As provided in R.S. 44.36, the City has submitted and obtained approval of formal retention schedules by the State Division of Archives. Some files are approved for retention for less than three years.

14. We have filed our annual financial statements in accordance with LSA-RS 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 LSA-RS 24:513.

Yes [**X**] No []

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 [**X**] No []

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 [**X**] No []

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 []

PART VI. MEETINGS

19. We have complied with the provisions of the Open Meetings Law, provided in RS 42:11 through 42:28.

Yes [] No []

PART VII. ASSET MANAGEMENT LAWS

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

Yes [] No []

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

21. 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 IX. DEBT RESTRICTION LAWS

22. 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 []

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

Yes [] No []

24. 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 X. REVENUE AND EXPENDITURE RESTRICTION LAWS

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

Yes [] No []

26. 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 []

27. 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

28. It is true that we have compiled with the requirements of RS 39:1438.C.

Yes [] No []

PART XII. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

29. 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.

Yes [] No []

Not Applicable

School Boards

30. We have complied with the general statutory, constitutional, and regulatory provisions of the Louisiana Department of Education, LSA-RS 17:51-400.

Not Applicable

Yes [] No []

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

Not Applicable

Yes [] No []

32. 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 Revenues Sources
- Schedule 2, Education Levels of Public School Staff
- Schedule 3, Number and Type of Public Schools
- Schedule 4, Experience of Public Teachers 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, The Graduate Exit Exam
- Schedule 9, iLEAP Tests

Not Applicable

Yes [] No []

Tax Collectors

33. We have complied with the general statutory requirements of LSA-RS 47,

Not Applicable

Yes [] No []

Sheriffs

34. We have complied with the state supplemental pay regulations of LSA-RS 40:1667.7.
Not Applicable Yes [] No []
35. We have complied with LSA-RS 33:5535 relating to the feeding and keeping of prisoners.
Not Applicable Yes [] No []

District Attorneys

36. We have complied with the regulations of the DCFS that relate to the Title IV-D Program.
Not Applicable Yes [] No []

Assessors

37. We have complied with the regulatory requirements found in RS Title 47.
Not Applicable Yes [] No []
38. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.
Not Applicable Yes [] No []

Clerks of Court

39. We have complied with LSA-RS 13:751-917 and applicable sections of RS 11:1501-1562.
Not Applicable Yes [] No []

Libraries

40. We have complied with the regulations of the Louisiana State Library.
Not Applicable Yes [] No []

Municipalities

41. Minutes are taken at all meetings of the governing authority. LSA-RS 42:20.
Yes [X] No []
42. Minutes, ordinances, resolutions, budgets, and other official proceedings of the municipalities are published in the official journal. LSA-RS 43:141-146 and A.G. 86-528.
Yes [X] No []
43. All official action taken by the municipality is conducted at public meetings. LSA-RS 42:4.1-13.
Yes [X] No []

Airports

44. 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.
Not Applicable Yes [] No []
45. 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).
Not Applicable Yes [] No []
46. All project funds have been expended on the project and for no other purpose (LSA-RS 2:810).
Not Applicable Yes [] No []
47. 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).
Not Applicable Yes [] No []

Ports

48. We have submitted our applications for funding port construction or development to the Department of Transportation and Development as required by LSA-RS 34:3452.

Not Applicable

Yes [] No []

49. 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).

Not Applicable

Yes [] No []

50. All project funds have been expended on the project and for no other purpose (LSA-RS 34:3460).

Not Applicable

Yes [] No []

51. 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).

Not Applicable

Yes [] No []

52. 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).

Not Applicable

Yes [] No []

Sewerage Districts

53. We have complied with the statutory requirements of LSA-RS 33:3881-4159.

Not Applicable

Yes [] No []

Waterworks Districts

54. We have complied with the statutory requirements of LSA-RS 33:3811-3837.

Not Applicable

Yes [] No []

Utility Districts

55. We have complied with the statutory requirements of LSA-RS 33:4161-4548.

Not Applicable

Yes [] No []

Drainage and Irrigation Districts

56. 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.

Not Applicable

Yes [] No []

Fire Protection Districts

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

Not Applicable

Yes [] No []

Other Special Districts

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

Not Applicable

Yes [] No []

*Explanation-In reference to the “No” answer for Question 11A.

The City was not in compliance with Louisiana Revised Statute 39:1307 (D), which states the following, “The political subdivision shall certify completion of all action required by this Section by publishing a notice in the same manner as is herein provided for the notice of availability of the proposed budget and public hearing,” which was the last part of Question 11A, Part 4 of the Compliance Questionnaire (“Notice has also been published certifying that all actions required by the Local Government Budget Act have been completed (LSA-RS39:1307)”.

This was not intentional, but merely an oversight. When the issue was brought to the attention of the prior administration, they updated the City’s procedures to comply with this subsection, and this was corrected for the 2019 budget.

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

_____ Mayor _____ Date

_____ Director of Finance _____ Date