

FACT SHEET**CITY OF SHREVEPORT, LOUISIANA****TITLE**

A Resolution to Amend Resolution no. 139 of 2021 which was adopted to execute an Agreement between the City of Shreveport and Carr, Riggs & Ingram, LLC for the purpose of an external audit of the City for fiscal year January 1, 2021, through December 31, 2021, and to otherwise provide with respect thereto.

DATE

January 25, 2022

ORIGINATING DEPARTMENT

City Council / Internal Audit

COUNCIL DISTRICT

City-wide

SPONSOR

Councilmember John Nickelson

PURPOSE

To amend Resolution 139 of 2021 as to contract language to comply with updated auditing standards.

BACKGROUND INFORMATION

On December 14, 2021, Resolution 139 of 2021 was adopted to execute an agreement with Carr, Riggs & Ingram for the external audit of the City. After the original engagement letter was issued, guidance was finalized regarding audits of local governments for years ended December 31, 2021 after implementing SAS No. 134 and Related SASs. The original engagement letter contemplated the expected language and form; after the guidance release, it was necessary to adjust the original engagement letter in order to be compliant with auditing standards. This resolution is to modify some technical aspects of the language in the agreement to comply with updated auditing standards.

TIMETABLE

Introduction: January 25, 2022
Final Passage: February 8, 2022

ATTACHMENTS

Exhibit "A" *Letter Agreement and PFC Letter*

SPECIAL PROCEDURAL REQUIREMENTS

NA

FINANCES

\$254,930

SOURCE OF FUNDS

General Fund, CDBG, WIA, Airport,
Water & Sewerage, and Various Other Funds

ALTERNATIVES

(1) Adopt the resolution as submitted, or (2) Amend the resolution, or (3) Reject the resolution.

RECOMMENDATION

It is recommended that the City Council adopt the resolution.

FACT SHEET PREPARED BY:

Leanis L. Steward
City Internal Auditor

RESOLUTION NO. _____ OF 2022

A RESOLUTION TO AMEND RESOLUTION NO. 139 OF 2021 WHICH WAS ADOPTED TO EXECUTE AN AGREEMENT BETWEEN THE CITY OF SHREVEPORT AND CARR, RIGGS & INGRAM, LLC FOR THE PURPOSE OF AN EXTERNAL AUDIT OF THE CITY FOR FISCAL YEAR JANUARY 1, 2021, THROUGH DECEMBER 31, 2021, AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

BY: COUNCILMEMBER: NICKELSON

WHEREAS, the City is required by Shreveport [City Charter Section 4.28](#) to cause to have accomplished an annual financial audit of the City; and

WHEREAS, Carr, Riggs & Ingram, LLC agrees to conduct an audit of the City in accordance with the requirements of the City Charter and applicable law; and

WHEREAS, an agreement was previously adopted by the City Council for the fiscal year January 1, 2021 through December 31, 2021 external audit; and

WHEREAS, it is necessary to amend the agreement to comply with updated auditing standards.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Shreveport, Louisiana, in due, regular and legal session convened, that the Mayor is hereby authorized to execute an amendment to Resolution 139 of 2021 to adjust the original engagement letter between the City of Shreveport and Carr, Riggs & Ingram, LLC, for the fiscal year January 1, 2021 through December 31, 2021 external audit, in order to be compliant with updated auditing standards, relative to the authorization granted herein, substantially in accord with the draft thereof which was filed for public inspection in the Office of the Clerk of Council.

BE IT FURTHER RESOLVED that if any provision or item of this Resolution or the application thereof is held invalid, such invalidity shall not affect other provisions, items or applications of this Resolution which can be given effect without the invalid provisions, items or applications and to this end the provisions of this Resolution are hereby declared severable.

BE IT FURTHER RESOLVED that all Resolutions or parts thereof in conflict herewith are hereby repealed.

THUS DONE AND RESOLVED by the City Council of the City of Shreveport, Louisiana.

APPROVED AS TO LEGAL FORM:

City Attorney's Office