

ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO: C-6270

COUNCIL SPONSOR: LORINO/COOPER

PROVIDED BY: FINANCE

A RESOLUTION ACKNOWLEDGING PRESENTATION OF THE  
2019 LOUISIANA AUDIT COMPLIANCE QUESTIONNAIRE

WHEREAS,

**\*\*SEE ATTACHED\*\***

THE PARISH OF ST. TAMMANY HEREBY RESOLVES that

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS  
AS FOLLOWS:

MOVED FOR ADOPTION BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

ABSENT: \_\_\_\_\_

THIS RESOLUTION WAS DECLARED ADOPTED ON THE 2 DAY OF APRIL , 2020, AT  
A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING  
PRESENT AND VOTING.

\_\_\_\_\_  
MICHAEL R. LORINO, JR. , COUNCIL CHAIRMAN

ATTEST:

\_\_\_\_\_  
THERESA L. FORD, COUNCIL CLERK

ST. TAMMANY PARISH COUNCIL

RESOLUTION

RESOLUTION COUNCIL SERIES NO. C-6270

COUNCIL SPONSOR: LORINO/COOPER

PROVIDED BY: FINANCE

A RESOLUTION ACKNOWLEDGING PRESENTATION OF THE 2019  
LOUISIANA AUDIT COMPLIANCE QUESTIONNAIRE

WHEREAS, the Parish President and staff of St. Tammany Parish are required by the State Legislative Auditor to complete and present to the governing body of the Parish of St. Tammany the Louisiana Audit Compliance Questionnaire that parallels those matters contained in the Laws Affecting Louisiana Government published by the Society of Louisiana Certified Public Accountants;

NOW, THEREFORE, BE IT RESOLVED THAT THE ST. TAMMANY PARISH COUNCIL hereby acknowledges that the Parish President of St. Tammany Parish has presented the Louisiana Audit Compliance Questionnaire for the 2019 Audit in an open meeting to the Parish Council.

THIS RESOLUTION HAVING BEEN SUBMITTED TO A VOTE, THE VOTE THEREON WAS AS FOLLOWS:

MOVED FOR ADOPTION BY \_\_\_\_\_, SECONDED BY \_\_\_\_\_

YEAS:

NAYS:

ABSTAIN:

ABSENT:

THIS RESOLUTION WAS DECLARED ADOPTED ON THE 7TH DAY OF MAY, 2020, AT A REGULAR MEETING OF THE PARISH COUNCIL, A QUORUM OF THE MEMBERS BEING PRESENT AND VOTING.

\_\_\_\_\_  
MICHAEL LORINO, JR., COUNCIL CHAIRMAN

ATTEST:

\_\_\_\_\_  
THERESA FORD, COUNCIL CLERK

ADMINISTRATIVE COMMENT  
COMPLIANCE QUESTIONNAIRE FOR 2019 AUDIT

This resolution approves Louisiana Audit Compliance Questionnaire for the 2019 audit as required by the Louisiana Legislative Auditor.

**LOUISIANA COMPLIANCE QUESTIONNAIRE  
(For Audit Engagements of Government Agencies)**

March 10, 2020

**LaPorte, APAC**

**111 Veterans Memorial Boulevard, Suite 600**

**Metairie, LA 70005**

In connection with your audit of our financial statements as of December 31, 2019 and for the year then ended 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 March 10, 2020.

**PART I. AGENCY PROFILE**

1. Name and address of the organization.

**St. Tammany Parish Government  
P.O. Box 628  
Covington, LA 70434**

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.

**233,740 – United States 2010 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 Schedule A attached**

4. Period of time covered by this questionnaire.

**January 1, 2019, through December 31, 2019**

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

**Article VI, Section 7(A) of the Louisiana Constitution of 1974**

6. Briefly describe the public services provided.

**Levy taxes and licenses, prepare comprehensive budget, lease lands, develop social welfare programs, establish insurance and pension programs for public employees, create various districts or authorities for public benefit, maintain parish jail and library, provide road and street improvements.**

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

**January 8, 2024**

### 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 \$157,700 have been publicly bid.

B) All material and supply purchases exceeding \$30,000 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 R.S. 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 R.S. 42:1119.

Yes [  ] 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 [  ] No [  ]

**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 [  ]

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 [  ]

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

Yes [  ] No [  ]

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

Yes [  ] 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 [  ] 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 [  ] 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 R. S. 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 R.S. 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 R.S. 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 R.S. 39:1410.60-1410.65.

Yes [  ] No [  ]

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

Yes [  ] No [  ]

24. 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**

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, R.S. 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 complied with the requirements of R.S. 39:1438.C.

Yes [  ] No [  ]

**PART XI. 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, 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**

30. 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**

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

Yes [  ] No [  ] **N/A**

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 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**

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

Yes [ ] No [ ] **N/A**

**Sheriffs**

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

Yes [ ] No [ ] **N/A**

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

Yes [ ] No [ ] **N/A**

**District Attorneys**

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

Yes [ ] No [ ] **N/A**

**Assessors**

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

Yes [ ] No [ ] **N/A**

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

Yes [ ] No [ ] **N/A**

**Clerks of Court**

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

Yes [ ] No [ ] **N/A**

**Libraries**

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

Yes [ ] No [ ] **N/A**

**Municipalities**

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

Yes [ ] No [ ] **N/A**

42. 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**

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

Yes [ ] No [ ] **N/A**

**Airports**

44. 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**



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 (R.S. 2:810).

Yes [ ] No [ ] **N/A**

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

Yes [ ] No [ ] **N/A**

47. 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

48. 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**

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 (R.S. 34:3460).

Yes [ ] No [ ] **N/A**

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

Yes [ ] No [ ] **N/A**

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 (R.S. 34:3460).

Yes [ ] No [ ] **N/A**

52. 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

53. We have complied with the statutory requirements of R.S. 33:3881-4159.10.

Yes [ ] No [ ] **N/A**

#### Waterworks Districts

54. We have complied with the statutory requirements of R.S. 33:3811-3837.

Yes [ ] No [ ] **N/A**

#### Utility Districts

55. We have complied with the statutory requirements of R.S. 33:4161-4546.21.

Yes [ ] No [ ] **N/A**

#### Drainage and Irrigation Districts

56. 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

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

Yes [ ] No [ ] **N/A**

#### Other Special Districts

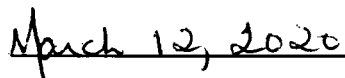
58. We have complied with those specific statutory requirements of state law applicable to our district.

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.

  
\_\_\_\_\_  
Leslie Salter Long, Chief Financial Officer

  
\_\_\_\_\_  
Date

**LOUISIANA COMPLIANCE QUESTIONNAIRE  
St. Tammany Parish Government  
For the year ending December 31, 2019**

**Administration**

|   |                     |
|---|---------------------|
| Parish President                            | Patricia P. Brister |
| Chief Administrator Officer                 | Kelly Rabalais      |
| Director of Finance/Chief Financial Officer | Leslie Salter Long  |

**Contact Information**

Physical Address: 21490 Koop Drive  
Mandeville, LA 70471

Mailing Address: P.O. Box 628  
Covington, LA 70434

Phone Number: (985) 898-2362  
(985) 898-5237 (fax)

**LOUISIANA COMPLIANCE QUESTIONNAIRE  
St. Tammany Parish Government  
For year ending December 31, 2019**

**DISTRICT 1**

Marty Dean  
P.O. Box 2799  
Covington, LA 70434  
985-789-7444 Cell

**DISTRICT 2**

David Fitzgerald  
19134 Million Dollar Road  
Covington, LA 70435  
985-264-5557 Cell

**DISTRICT 3**

James A. "Red" Thompson  
78111 J & B Drive  
Folsom, LA 70437  
985-796-0038 Home

**DISTRICT 4**

Michael Lorino, Jr. – Chairman  
P.O. Box 628  
Covington, LA 70434  
985-273-9444 Cell

**DISTRICT 5**

Rykert Toledano, Jr.  
70439 Courtano Drive  
Covington, LA 70433  
985-893-9962

**DISTRICT 6**

Richard Tanner  
84149 House Creek Road  
Bush, LA 70431  
985-373-8508 Cell

**DISTRICT 7**

Jacob Groby, III  
29354 Lyon Lane  
Lacombe, LA 70445  
985-503-0017 Cell

**DISTRICT 8**

Chris Canulette  
P.O. Box 628  
Covington, LA 70434  
985-290-6751 Cell

**DISTRICT 9**

E.L. "Gene" Bellisario – Vice Chairman  
P.O. Box 327  
Slidell, LA 70458  
985-788-8186 Cell

**DISTRICT 10**

Maureen "Mo" O'Brien  
P.O. Box 577  
Mandeville, LA 70470  
985-807-3778 Cell

**DISTRICT 11**

Steve Stefancik  
107 Royal Drive  
Slidell, LA 70460  
985-649-4580 Home

**DISTRICT 12**

Jerry Binder  
470 Hickory Drive  
Slidell, LA 70458  
985-641-7064 Home

**DISTRICT 13**

S. Michele Blanchard  
303 S. Military Road, Suite 3  
Slidell, LA 70461  
985-605-5013 Cell

**DISTRICT 14**

Thomas "T.J." Smith  
62390 John Smith road  
Pearl River, Slidell, LA 70452  
985-285-9447 Cell

**Council Staff**

Donald Henderson – Council Administrator  
Terry Hand – Special Assistant to the Council  
Theresa Ford – Council Clerk

**Contact Information**

Physical Address: 21490 Koop Drive  
Mandeville, LA 70471  
Phone Number: (985) 898-2591  
(985) 898-2593 (fax)

Mailing Address: P.O. Box 628  
Covington, LA 70434