

## LOUISIANA COMPLIANCE QUESTIONNAIRE

March 01, 2018

Carr, Riggs & Ingram, LLC  
3501 N. Causeway Blvd., Suite 810  
Metairie, LA 70009-6952

In connection with your audit of our financial statements of the Parish of St Charles for the year ended December 31, 2017 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 March 01, 2018.

### PART I. AGENCY PROFILE

1. Name and address of the organization.  
Parish of St. Charles  
P. O. Box 302  
Hahnville, LA 70057
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.  
Estimated Population: 52,923                      Source: South Central Planning & Development Commission
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.]

NAME	TITLE	ADDRESS	PHONE NUMBER
Larry Cochran	Parish President	114 Oaklawn Ridge St. Rose, LA 70087	(W) 985-783-5000 (H) 504-305-0179
Wendy Benedetto	Councilwoman at Large, Division A	12 W. Woodlawn Dr. Destrehan, LA 70047	(H) 985-307-0350
Paul J. Hogan	Councilman at Large, Division B	222 Down the Bayou Rd. Des Allemands, LA 70030	(H) 985-306-0085
Terrell D. Wilson, Sr.	Councilman District I	154 Shaw Street Hahnville, LA 70057	(H) 985-308-0866

<u>NAME</u>	<u>TITLE</u>	<u>ADDRESS</u>	<u>PHONE NUMBER</u>
Mary K. Clulee	Councilman	221 Evelyn Dr.	
	District II	Luling, LA 70070	(H) 985-308-1690
Dick Gibbs	Councilwoman	2420 Ormond Blvd.	
	District III	Destrehan, LA 70047	(H) 985-307-0182
William "Billy" Woodruff	Councilman	192 Boras Lane	
	District IV	Des Allemands, LA 70030	(H) 985-306-0281
Marilyn B. Bellock	Councilman	251 Riverview Dr.	
	District V	St. Rose, LA 70087	(H) 504-360-2025
Traci A. Fletcher	Councilwoman	411 Wild Rose Drive	
	District VI	Norco, LA 70079	(H) 985-307-0120
Julia Fisher-Perrier	Councilwoman	426 Wade Street	
	District VII	Luling, LA 70070	(H) 985-308-0366
Tiffany K. Clark	Council Secretary	218 Madewood Drive	(W) 985-783-5000
		Destrehan, LA 70047	(C) 504-913-2074
Grant M. Dussom	Chief Financial	137 Carrollton Ave.	(W) 985-783-5000
	Officer	Metairie, LA 70005	(H) 504-838-7115
Robert Raymond	Legal Director	16 Hermitage Dr.	(W) 985-783-5013
		Destrehan, LA 70047	(H) 985-764-8891

4. Period of time covered by this questionnaire:  
From January 1, 2017 to December 31, 2017
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 of the Louisiana State Constitution
6. Briefly describe the public services provided:  
Local governmental services
7. Expiration date of current elected/appointed officials' terms.  
January 2020

### **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.  
Yes ☒ No ☐
  - 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, a 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 ☐

**C. Licensing Boards**

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

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 ☒ 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 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 ☐

**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 XII. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS**

### Parish Governments

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 ☐

### Libraries

28. We have complied with the regulations of the Louisiana State Library.  
Yes ☒ No ☐

### Sewerage Districts

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

### Waterworks Districts

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

### Drainage and Irrigation Districts

31. 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 ☐

Other Special Districts

32. We have complied with those specific statutory requirements of state law applicable to Communications Districts.

Yes ☒ No ☐

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

President \_\_\_\_\_ Date \_\_\_\_\_

Council Chairman \_\_\_\_\_ Date \_\_\_\_\_

Chief Financial Officer \_\_\_\_\_ Date \_\_\_\_\_