

Reso

2004-0226

INTRODUCED BY: ALBERT D. LAQUE, PARISH PRESIDENT
(DEPARTMENT OF FINANCE)

RESOLUTION NO: 5203

A resolution adopting a Louisiana Compliance Questionnaire as a required part of St. Charles Parish's annual financial and compliance audit.

WHEREAS, The Legislative Auditor requires that a Louisiana Compliance Questionnaire be completed by the Parish and adopted by the Parish Council; and,

WHEREAS, The questionnaire must be presented to the auditor at the beginning of the annual audit; and,

WHEREAS, The auditor will test the accuracy of the response to the questionnaire during the course of his audit.

NOW, THEREFORE, BE IT RESOLVED, THAT WE, THE MEMBERS OF THE ST. CHARLES PARISH COUNCIL, do hereby resolve that the attached Louisiana Compliance Questionnaire for St. Charles Parish be and is hereby adopted.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: MARINO, HILAIRE, FABRE, RAMCHANDRAN, WALLS, BLACK,
DUHE, MINNICH
NAYS: NONE
ABSENT: FAUCHEUX

And the resolution was declared adopted this 7th day of June, 2004, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: James J. Mamm
SECRETARY: Barbara Joubert-Tucker
DLVD/PARISH PRESIDENT: June 8, 2004
APPROVED: _____ DISAPPROVED: _____

PARISH PRESIDENT: Albert D. Laque
RETD/SECRETARY: June 8, 2004
AT: 10:05 pm RECD BY: BJJ

Original for
Reso 5203
Please file.
Thanks, Val

LOUISIANA COMPLIANCE QUESTIONNAIRE

March 1, 2004

Stagni & Company, LLC
11 James Blvd., Suite 210
St. Rose, LA 70087

In connection with your audit of our financial statements of the Parish of St Charles for the year ended December 31, 2003 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, 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 April 5, 2004.

PART I. AGENCY PROFILE

- Name and address of the organization.
Parish of St. Charles
P. O. Box 302
Hahnville, LA 70057
- 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: 48,351 Source: Treasurer of the State of Louisiana
- 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.]

<u>NAME</u>	<u>TITLE</u>	<u>ADDRESS</u>	<u>PHONE NUMBER</u>
Albert D. Laque	Parish President	113 4 th Street Boutte, LA 70039	(W)985-783-5000 (H) 985-758-7785
Lance Marino	Councilman at Large, Division A	660 Pine Street Norco, LA 70079	(H) 985-764-4095
C. "Snookie" Fauchoux	Councilman at Large, Division B	140 N. Oak Court Luling, LA 70070	(H) 985-785-6588

<u>NAME</u>	<u>TITLE</u>	<u>ADDRESS</u>	<u>PHONE NUMBER</u>
Desmond J. Hilaire	Councilman District I	324 Ash Street Hahnville, LA 70057	(H) 985-783-3030
Brian A. Fabre	Councilman District II	322 Beaupre Drive Luling, LA 70070	(H) 985-785-8607
G. "Ram" Ramchandran	Councilman District III	13 Hermitage Court Destrehan, LA 70047	(H) 985-764-1692
Derryl Walls	Councilman District IV	132 Bayou Estates Dr. So. Des Allemands, LA 70030	(H) 985-758-7998
April Black	Councilwoman District V	14 Bridle Path Lane St. Rose, LA 70087	(H) 504-467-8075
Richard "Dickie" Duhe	Councilman District VI	401 Oak Street Norco, LA 70079	(H) 985-764-6829
Barry Minnich	Councilman District VII	337 Wanda Street Luling, LA 70070	(H) 985-785-8747
Barbara Jacob	Council Secretary	118 W. Easy Street Destrehan, LA 70047	(W)985-783-5000 (H) 985-764-6695
Lorrie R. Touns	Finance Director	100 Wade Street Luling, LA 70070	(W)985- 783-5000 (H) 985-331-0996
Robert Raymond	Legal Director	16 Hermitage Drive Destrehan, LA 70047	(W)985- 783-5013 (H) 985-764-8891

4. Period of time covered by this questionnaire:
From January 1, 2003 to December 31, 2003
5. The entity has been organized under the following provisions of the Louisiana Revised Statute (s) (LSA-RS) 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 2008

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.
Yes No
 - B. All material and supply purchases exceeding \$15,000 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 a 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 \$250,000, 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. 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

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 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 No
14. We have filed our annual financial statements in accordance with LSA-RS 24:514, and 33:463, where applicable.
Yes No
15. We have had our financial statements audited in a timely manner in accordance with LSA-RS 24:513.
Yes No

PART VI. ASSET MANAGEMENT LAWS

16. 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 VII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

17. 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 VIII. DEBT RESTRICTION LAWS

18. 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

19. We have complied with the debt limitation requirements of state law (LSA-RS 39:562).
Yes No
20. 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 IX. REVENUE AND EXPENDITURE RESTRICTION LAWS

21. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.
Yes No
22. 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
23. 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 X. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Police Juries/Councils

24. 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

Libraries

25. We have complied with the regulations of the Louisiana State Library.
Yes No

Sewerage Districts

26. We have complied with the statutory requirements of LSA-RS 33:3881-4160.
Yes No

Waterworks Districts

27. We have complied with the statutory requirements of LSA-RS 33:3811-3837.
Yes No

Drainage and Irrigation Districts

28. 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.
Yes No

Other Special Districts

29. 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 Albert D. Lopez Date 6/8/2007
Council Chairman Rene J. Man Date 7/12/04
Finance Director Rene J. Man Date 6/23/04