

## LOUISIANA COMPLIANCE QUESTIONNAIRE

March 24, 2022

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, 2021 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 24, 2022.

### 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: 52,549                      Source: South Central Planning & Development Commission
- 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>
Matthew Jewell	Parish President	14927 River Rd. Hahnville, LA 70057	(W) 985-783-5000 (C) 504-201-2477
Beth A. Billings	Councilwoman at Large, Division A	18 Landsdowne Lane Destrehan, LA 70047	(O) 985-603-4068
Holly Fonseca	Councilwoman at Large, Division B	103 Allison Dr. Luling, LA 70070	(O) 985-240-0031
La Sandra Darensbourg Gordon	Councilwoman District I	369 Pioneer Dr. Hahnville, LA 70057	(H) 985-240-0213 (C) 504-512-3354

<u>NAME</u>	<u>TITLE</u>	<u>ADDRESS</u>	<u>PHONE NUMBER</u>
Mary K. Clulee	Councilwoman District II	221 Evelyn Dr. Luling, LA 70070	(C) 504-330-3237
Dick Gibbs	Councilman District III	2420 Ormond Blvd. Destrehan, LA 70047	(C) 504-330-4262
Nicky Dufrene	Councilman District IV	450 Up the Bayou Rd. Des Allemands, LA 70030	(H) 985-314-2032 (C) 504-512-3355
Marilyn B. Bellock	Councilwoman District V	251 Riverview Dr. St. Rose, LA 70087	(H) 504-360-2025 (C) 504-330-4002
Bob Fisher	Councilman District VI	100 Scarlett Ln. Montz, LA 70068	(O) 985-240-0172
Julia Fisher Cormier	Councilwoman District VII	426 Wade Street Luling, LA 70070	(H) 985-308-0366 (C) 504-376-3641
Michelle Impastato	Council Secretary	337 St. Charles St. Norco, LA 70079	(W) 985-783-5000 (C) 985-817-0564
Grant M. Dussom	Chief Financial Officer	137 Carrollton Ave. Metairie, LA 70005	(W) 985-783-5000 (H) 504-838-7115
Corey M. Oubre	Legal Director	43 Belle Helene Destrehan, LA 70047	(W) 985-783-5013 (C) 504-905-0354

4. Period of time covered by this questionnaire:  
From January 1, 2021 to December 31, 2021
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 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 \$250,000 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 defined the authority of the chief executive and administrative officers to make budgetary amendments within various budget classifications without approval of the governing authority, as well as those powers reserved solely to 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. 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.

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

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

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