



**TOWN COUNCIL MEETING
WEDNESDAY, JANUARY 29, 2025 AT 6PM
ABITA SPRINGS TOWN HALL
22161 LEVEL ST., ABITA SPRINGS, LA 7042**

Posted: January 28, 2025 4pm

CALL TO ORDER: Mayor Curtis
INVOCATION: Alderman Patterson
PLEDGE OF ALLEGIANCE: Alderman Boudreaux

MAYOR'S ANNOUNCEMENTS:

- 1.) Regan Contois, Oath of Office
- 2.) Town Engineer's Report
- 3.) Push Mow Parade – February 23, 2025
- 4.) Duplantier, Hrapmann, Hogan & Maher, LLP, CPAs (DHHM)
- 5.) Town Signage – Abita Nature Center, KAB Litter Prevention Sign, Ticket Office & Interactive Woodland Nature Inspired Mural

ROLL CALL:

Call for Agenda Modifications
Accept December 2024, Town Council Meeting Minutes
Presentation of the November 2024 Financials

NEW BUSINESS:

- 1.) Update on efforts to obtain proposals from Louisiana Legislative Auditor-approved independent certified public accountants, allowing the Mayor to select an auditor for presentation and approval by the Board. Aldermen discussion and review of audit requirements <https://lla.la.gov/resources/local-government-reporting/louisiana-governmental-audit-guide/400-1080-engagement-agreements-louisiana-legislative-auditor-requirements> .

OLD BUSINESS:

- 1.) Consideration of Resolution requesting assistance from Louisiana Legislative Auditor's Office Regarding Best Practices for Compliance with The Louisiana Budget Act (R.S. 39:1301-1315, Open Meeting Laws (R.S.42:11-R.S. 42:28), and the Lawrason Act (R.S. 33.321-463) for the Town of Abita Springs

OPEN/ADJOURNMENT:

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE, PLEASE CONTACT US AT (985) 892-0711.
PLEASE CONTACT TOWN HALL AT THE SAME NUMBER FOR ADDITIONAL INFORMATION REGARDING THIS AGENDA.

(985) 892-0711 • P.O. Box 461 • Abita Springs, LA 70420 • townofabitasprings.com

Resolution No: _____

Town of Abita Springs, Louisiana

Resolution requesting assistance from Louisiana Legislative Auditor's Office Regarding Best Practices for Compliance with The Louisiana Budget Act (R.S. 39:1301-1315, Open Meeting Laws (R.S.42:11-R.S. 42:28), and the Lawrason Act (R.S. 33.321-463) for the Town of Abita Springs

Whereas the Town of Abita has been struggling with the proper legal manner to report, document, and correct financial issues since the discovery of the theft of public funds, which occurred over a period of several years;

Whereas the Town of Abita does not currently have a CPA on staff or under contract to regularly review the municipal finances;

Whereas the Local Government Budget Act (R.S. 39:1301- 1315) directs political subdivisions of the State as to the manner in which the budget of the political subdivisions shall be composed and reported;

Whereas the Town of Abita is subject to the Lawrason Act (R.S. 33.321-463) which states that the primary duties of the Board of Alderman are to approve or disapprove the appointment or removal of a non-elected chief, clerk, municipal attorney, any department head and a CPA conducting the review, compilation or audit as required by the audit law;

Whereas the Board of Alderman must approve or disapprove the annual operating and capital improvements budget submitted by the mayor;

Whereas the express or implicit authorization of the board is required for all public expenditures;

Whereas the mayor has statutory authority to sign all contracts contingent on the monies being appropriated by Council;

Whereas the Open Meetings Law (R.S. 42:11 – R.S. 42:28) requires that discussion of budget and other town issues be conducted in a public forum;

Whereas the Council and Town Administration have not been able to reach an understanding that the municipal funds spent in 2024 and proposed budget for 2025 are in accord with the Local Government Budget Act;

Whereas the fiduciary responsibilities of a public official or officer charged with the responsibility of planning, adopting, amending or implementing the budget are significant and serious; and, any public official who knowingly or intentionally adopts, amends or implements an adopted budget wherein the expenditures exceed the funds available may be found guilty of malfeasance of office and subject to the penalties contained within criminal statute R.S. 14:134;

Whereas it is the goal of each Alderman of this town to work with the Town Administration to correct any previous misunderstanding or misinterpretation of these regulations to bring the procedures, meetings, and budget into accordance with Louisiana law;

Whereas the Louisiana Legislative Auditor's Office has provided a means to perform educational outreach for local governments by process of a council resolution requesting said education; now, therefore, be it

Resolved, that the Town Council of Abita Springs appeals to the Louisiana Legislative Auditor's Office for assistance to educate our administration, elected officials, town staff, town attorney and CPA (when hired) to navigate a reasonable and legal path forward in matters relating to all items discussed above.

This resolution shall take effect immediately upon its passage.

Passed and Adopted by the Council on this ____ day of _____

Town Of Abita Springs, LA

By: Daniel Curtis, Mayor

Attest: _____

By: Janet Dufrene, Clerk of Court

Town of Abita Springs – Training

Wednesday March 18, 2025 • 9:00 AM – 1:00 PM

Agenda

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| 9:00 AM – 9:10 AM | Introductory Remarks
Mike Waguespack, CPA
Louisiana Legislative Auditor |
| 9:10 AM – 9:25 AM | Overview of Fiduciary Responsibility
Jenifer Schaye, CFE
General Counsel, Louisiana Legislative Auditor (LLA) |
| 9:25 AM – 10:10 AM | Overview of the Lawrason Act
Richard Williams
Deputy Director, Louisiana Municipal Association (LMA)
Hanna Gettys
General Counsel, LMA |
| 10:10 AM – 11:10 AM | Open Meetings and Public Records
Angela Heath, CFE
Senior Attorney, LLA |
| 11:10 AM – 11:55 AM | Overview of the Local Government Budget Act
Patrick Virgadamo, CFE
Senior Attorney, LLA |
| 11:55 AM – 12:45 PM | Overview of Internal Controls
Michael Battle, CIA, CGAP, CRMA
Advisory Services Senior Manager, LLA
Sarah Futch, CPA
Advisory Services Senior Advisor, LLA |
| 12:45 PM – 1:00 PM | Questions and Closing Remarks |