

RESOLUTION

NO. R-26-218

CITY HALL: May 21, 2025

BY: COUNCILMEMBER HARRIS (BY REQUEST)

SECONDED BY:

WHEREAS, the City Council retained the audit firm Carr, Riggs & Ingram CPAs and Advisors (“CRI”) to conduct the City of New Orleans’ (“City”) 2025 comprehensive annual financial audit; and

WHEREAS, the Louisiana Legislative Auditor requires the City to submit a completed Louisiana Compliance Questionnaire that must be adopted by resolution of the governing authority; and

WHEREAS, the Department of Finance has completed the Louisiana Compliance Questionnaire, which is signed by the Mayor, and has submitted the completed Questionnaire to the City Council; **NOW THEREFORE**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NEW ORLEANS, That the City Council hereby approves the completed Louisiana Compliance Questionnaire prepared by the Department of Finance as part of the 2025 annual audit.

BE IT FURTHER RESOLVED, That the Clerk of Council shall forward a certified copy of this resolution to the Louisiana Legislative Auditor, CRI, the Director of Finance, and the Council Fiscal Office.

THE FOREGOING RESOLUTION WAS READ IN FULL, THE ROLL WAS CALLED ON THE ADOPTION THEREOF, AND RESULTED AS FOLLOWS:

YEAS:

NAYS:

ABSENT:

AND THE RESOLUTION WAS ADOPTED.

LOUISIANA COMPLIANCE QUESTIONNAIRE
(For Audit Engagements of Government Agencies)

April 27, 2026

Carr Riggs and Ingram

111 Veterans Blvd. Suite 350

Metairie, LA 70005

In connection with your audit of our financial statements as of December 31, 2025 and for January 1 through December 31, 2025 (period of audit) 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 December 31, 2025 (date completed/date of the representations).

PART I. AGENCY PROFILE

1. Name and address of the organization.

City of New Orleans 1300 Perdido Street New Orleans, LA 70112

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.

2025 Census 362,154

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.

Mayor LaToya Cantrell, 1300 Perdido St., 2nd Floor, N.O., LA 70112 504-658-4900

Councilwoman-at-large Helena Moreno, 1300 Perdido St., Rm 2W40 N.O., LA 70112 504-658-1060

Councilman Joseph I. Giarrusso III , 1300 Perdido St., Rm 2W80, N.O., LA 70112 504-658-1010

Councilman-at-large Jean Paul Morrell, 1300 Perdido St., Rm 2W50, N.O. LA 70112 504-658-1070

Councilwoman Lesli Harris, 1300 Perdido St., Rm 2W10, N.O, LA 70112 504-658-1020

Councilman Freddie King III, 1300 Perdido St., Rm 2W70, N.O., LA 70112 504-658-1030

Councilman Eugene Green, 1300 Perdido St., Rm 2W20, N.O., LA 70112 504-658-1040

Councilman Oliver Thomas , 1300 Perdido St., Rm 2W60, N.O, LA 70112 504-658-1050

CAO Gilbert Montano, 1300 Perdido St., 9th Floor, N.O. LA 70112 504-658-8600

Director of Finance Romy S. Samuel, 1300 Perdido St., Rm #E07, N.O. LA 70112 504-658-1500

City Attorney Donesia Turner, 1300 Perdido St., Ste 5E03, N.O., LA 70112 504-658-9800

4. Period of time covered by this questionnaire.

January 2025- December 2025

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

The City's System of Government was established by its Home Rule Charter which became effective in 1954.

6. Briefly describe the public services provided.

The City provides the following types of services as authorized by its Charter. Public Safety, Health, Streets, Sanitation, Water, and Sewerage. Planning and Zoning, Recreation, and General Administrative Services.

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

January 2030

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.

B) All material and supply purchases exceeding \$60,000 have been publicly bid.

Yes [X] No [] N/A []

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 [X] No [] N/A []

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 [X] No [] N/A []

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 by 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 [] N/A []

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 [] N/A []

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 [] N/A []

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

Yes [] No [] N/A []

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

Yes [] No [] N/A []

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 [] N/A []

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 [] N/A []

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 [] N/A []

19. We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes [] No [] N/A []

PART VI. MEETINGS

20. We have complied with the provisions of the Open Meetings Law, provided in R. S. 42:11 through 42:28.

Yes [] No [] N/A []

PART VII. ASSET MANAGEMENT LAWS

21. 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 [] N/A []

PART VIII. FISCAL AGENCY AND CASH MANAGEMENT LAWS

22. 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 [] N/A []

PART IX. DEBT RESTRICTION LAWS

23. 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 [] N/A []

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

Yes [] No [] N/A []

25. 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 [] N/A []

PART X. REVENUE AND EXPENDITURE RESTRICTION LAWS

26. We have restricted the collections and expenditures of revenues to those amounts authorized by Louisiana statutes, tax propositions, and budget ordinances.

Yes [] No [] N/A []

27. 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 [] N/A []

28. 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 [] N/A []

PART XI. ISSUERS OF MUNICIPAL SECURITIES

29. It is true that we have complied with the requirements of R.S. 39:1438.C.

Yes [] No [] N/A []

PART XI. QUESTIONS FOR SPECIFIC GOVERNMENTAL UNITS

Parish Governments

30. 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 [] N/A []

School Boards

31. 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]

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

Yes [] No [] N/A]

33. 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

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

Yes] No [] N/A []

Sheriffs

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

Yes [] No [] N/A]

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

Yes [] No [] N/A]

District Attorneys

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

Yes [] No [] N/A]

Assessors

38. We have complied with the regulatory requirements found in R.S. Title 47.
Yes [] No [] N/A []
39. We have complied with the regulations of the Louisiana Tax Commission relating to the reassessment of property.
Yes [] No [] N/A []

Clerks of Court

40. We have complied with R.S. 13:751-917 and applicable sections of R.S. 11:1501-1562.
Yes [] No [] N/A []

Libraries

41. We have complied with the regulations of the Louisiana State Library.
Yes [] No [] N/A []

Municipalities

42. Minutes are taken at all meetings of the governing authority (R.S. 42:20).
Yes [] No [] N/A []
43. 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 []
44. All official action taken by the municipality is conducted at public meetings (R.S. 42:11 to 42:28).
Yes [] No [] N/A []

Airports

45. 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 []
46. 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 []
47. All project funds have been expended on the project and for no other purpose (R.S. 2:810).
Yes [] No [] N/A []
48. 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

49. 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 []
50. 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 []
51. All project funds have been expended on the project and for no other purpose (R.S. 34:3460).
Yes [] No [] N/A []
52. 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 []
53. 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

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

Yes [] No [] N/A []

Waterworks Districts

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

Yes [] No [] N/A []

Utility Districts

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

Yes [] No [] N/A []

Drainage and Irrigation Districts

57. 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

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

Yes [] No [] N/A []

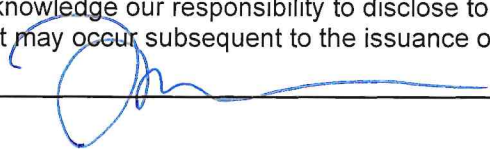
Other Special Districts

59. 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.

 _____ Mayor 4/29/26 Date

Calendar No. (Rev)
(Exp)

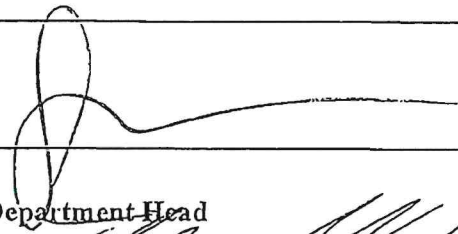

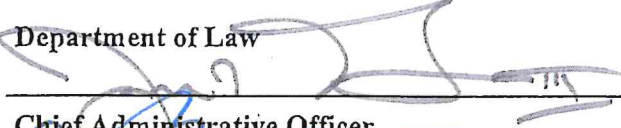

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Name Alyssa Rambeau Ext. 1500
Person responsible for routing

**CHECK SHEET TO BE USED FOR
CLEARING ORDINANCES, MOTIONS, AND RESOLUTIONS
BEFORE SUBMISSION TO COUNCIL CLERK**

The originating agency shall attach a copy of each proposed ordinance, motion, or resolution to the check sheet for processing in the sequence indicated after preparing a synopsis. The detailed memorandum of explanation shall also be attached to this check sheet.

SYNOPSIS OF DOCUMENT: A resolution approving the Louisiana Compliance Questionnaire for the City's 2025 comprehensive annual financial audit as required by the Louisiana Legislative Auditor.

- 1. 
Department Head
- 2. 
Department of Law
- 3. 
Chief Administrative Officer
- 4. 
Director of Council Relations
- 5. _____
Initials of Sponsoring Council Member

COUNCIL ACTION

Council Members Present: _____

Absent: _____

AMENDMENTS:

FINAL ADOPTION:

_____ MOVED: _____
 _____ 2ND: _____
 _____ YEAS: _____
 _____ NAYS: _____
 _____ ABSENT: _____
 _____ RECUSED: _____

7. _____
Reviewed by the Chief Administrative Officer after adoption by the City Council and prior to the Mayor's signature.



LEGISLATIVE SUMMARY
TO ACCOMPANY RESOLUTIONS

BEFORE SUBMISSION TO CLERK OF COUNCIL

Requesting Department or Agency: The Department of Finance

Name of Contact Person: Alyssa Rambeau

Telephone Number: (504) 658-1500

Email Address: Alyssa.Rambeau@nola.gov

Initials of Sponsoring Councilmember(s): _____

DETAILED SYNOPSIS OF DOCUMENT

Please generally describe the purpose, intent, and effect of the proposed resolution.

The Louisiana Legislative Auditor requires that the City submit a completed Louisiana Compliance Questionnaire that must be adopted by resolution of the governing authority.

REQUESTED ADOPTION DATE: May 7, 2026

Reference: Council Rule 41 & City Code Section 2-813