

Proposal to Serve

Louisiana Public Service Commission

RFP 20-11 Request for Proposal to

Administer the

State Universal Service Fund

Submitted by



July 6, 2020
Electronic Version



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July 6, 2020

Ms. Kathryn H. Bowman
Executive Counsel
Louisiana Public Service Commission
Office of the General Counsel
602 North Fifth Street (Galvez Building) (70802)
P.O. Box 91154
Baton Rouge, Louisiana 70821-9154
Attn: Kathryn Bowman
kathryn.bowman@la.gov

Re: RFP 20-11 To Administer the State Universal Service Fund

To the Office of the General Counsel:

Thank you for the opportunity to submit our proposal for a three-year term to administer the State Universal Service Fund (State USF or Fund) for the State of Louisiana. LaPorte is proud of our role providing services to the Louisiana Universal Service Fund since 1999. I believe we have the legacy knowledge, experienced team, and well-honed process and procedures to support our reappointment to this engagement. In this proposal, we have responded to your specific requests for information and, additionally, we have attached our firm profile and public sector practice overview.

Firm Overview

LaPorte is one of the largest independent and full-service accounting and advisory firms in the region, with offices in Louisiana and Texas, and we offer a broad range of audit and assurance, accounting, tax, and business advisory services. Our experience, technical skills, thorough approach, and strong resources have allowed us to provide significant, long-term value to our clients.

Your LaPorte Client Service Team

I, Wendi Berthelot, will continue to serve as engagement director, accepting full responsibility for annual fund contribution calculations, monthly administration of billing and fund disbursements. Theresa Lawhon will continue to collect reporting data from telecom service providers, compiles information necessary for calculation and oversees monthly billing and recording of transactions. We will bring a combined 20 years of experience with the Fund, providing reliable and attentive service. At each juncture and for every need, we will continue to serve you well. As requested, our resumes are attached in Appendix A.

LOUISIANA • TEXAS

An Independently Owned Member, RSM US Alliance
RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each is separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

Valued Relationships

We would be proud to continue serving the Louisiana Public Service Commission. If you have any questions regarding our proposal, I can be reached at 225.761.7383 or wberthelot@laporte.com.

Sincerely,

A handwritten signature in black ink that reads "Wendi Berthelot". The signature is written in a cursive style with a large, stylized 'W' and 'B'.

Wendi Berthelot, CPA, MBA
Director, Audit and Assurance Services

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Minimum Requirements

A

LaPorte CPAs & Business Advisors and The Gautreau Group, LLC, prior to its merger with LaPorte, handled the administration of the LOS Fund from 1999 to 2005 and have handled the administration of the State Universal Service Fund (State USF or Fund) from 2005 to present. Our 20 years of professional experience in handling the Fund demonstrates our ability to meet the minimum standards set out in your request for proposal, including experience analyzing the operations, books, and records of telecommunication service providers (TSPs) and knowledge of the Telecommunications Act of 1996, including any and all amendments thereto as they pertain to Universal Service (the Act).

Over these years of service, we have also demonstrated our commitment to active involvement of directors and senior-level management on the engagement and providing local, personal, and timely service.

B

We currently manage the Louisiana USF and, as stated previously, have been managing it since 1999. Over the years, we have demonstrated our technical capabilities, competence, and resources in the fields of accounting, investment management, computer system administration, and debt collection practices. In 2019, the total balance of the fund was \$45,534,242, exceeding the RFP's \$25 million requirement. LaPorte will continue to be neutral and impartial and will not advocate specific positions to the LPSC in proceedings not related to administration of the State USF. We have no financial interest in the support mechanisms that were established by the USF Order, and we have bonding of \$5,000,000. We can, as needed, qualify for a \$50,000,000 bond.

C

As LaPorte is currently the administrator of the USF, there will be no up-front start-up cost. The process for the administration of the Fund, as requested, is presented below:

1. As per the USF Order, data is collected on a quarterly basis, since the applicable telecommunications companies are required to file Form 5197 reporting cumulative revenues to the Louisiana Department of Revenue on a quarterly basis. This is the basic data necessary to perform the computations required by the USF Order. On a monthly basis, contributors are e-mailed the invoices for the payment due from them into the Fund. Those payments must be sent to the Fund through the ACH payment method. No checks are accepted by LaPorte as the administrator. On a monthly basis, payments are made to the companies who are benefitting from the Fund. These payments are only made electronically by the ACH payment method.
2. LaPorte staff members work to collect the data, prepare and send invoices, and prepare the necessary schedule of payments to be made each month. The staff also prepares the preliminary computation and adjusted computations of invoiced amounts as they change over time, based on the data received from the contributing companies. All of this work is then reviewed by a LaPorte director for its completeness and accuracy. The director then performs any necessary banking tasks, such as releasing the ACH payments for the month. The bank account is monitored throughout the month and reconciled monthly.
3. There are very few costs to the Fund, and the accounting procedures for those include approval of any expenses paid from the Fund by LPSC counsel assisting the administrator with the Fund. Only after approval by counsel would any expense be paid. Those expenses are then accounted for in the Fund computation and put into QuickBooks along with all other transactions.

4. Currently, due to extremely low interest rates, and Chase pulling back short-term investment options, all funds are held in a checking account that does not earn interest. Should the market change, and products become available, short-term government backed securities are an option.
5. Issues that arise in the administration are addressed first with a LaPorte director and then, as needed, brought to the LPSC staff.

D

We believe the strongest evidence of our capability to manage and coordinate activities described in your RFP is our record of service with the Fund. Additionally, we provide the information requested in D 1-6 below.

1. LaPorte CPAs & Business Advisors is legally structured as A Professional Accounting Corporation (APAC). The firm operates with an executive committee and 15 equity directors. It is organized by department – Audit and Assurance, Tax, Consulting, and Accounting Services – and by industry group, including Public Sector. We have presented our organizational chart as Appendix C.
2. The staff and CPAs who will be working on the Fund have over 15 years of experience each in the accounting profession. This experience includes assisting firm clients with similar tasks and accounting work. In addition, the primary members who have and would continue to perform the administrative tasks for the Fund have between 8 and 12 years of experience working on the State USF and its predecessor, the LOS Fund.
3. In addition to serving the Fund, we serve as internal accountant for the Louisiana Utilities Restoration Corporation (LURC). Like a portion of our work for the State USF, the LURC activities include accounting for the fund and preparation of financial statements of the LURC. Our contact at LURC is Long Law Firm Counsel Jamie Watts. She can be reached at 225.922.5110.
4. The LaPorte team that serves the Fund and will continue if selected include:
 - a. Wendi Berthelot, CPA – 8 years serving the Fund, initially as project leader and currently as engagement director
 - b. Theresa Lawhon – 12 years as primary project staff memberTeam resumes are included as an attachment. As described in C 2, above the majority of time spent on this engagement is provided by staff at our lowest billing rate. Because the allocated time fluctuates throughout the year, we have and will continue to offer our services at a flat fee, as presented in Section 5.
5. The \$5 million performance bond for LaPorte is current and a copy of that bond is held by the LPSC office. This amount has been the minimum performance bond requirement throughout our engagement as Fund administrator.
6. LaPorte has a \$1 million professional liability insurance contract written through Acord.

LaPorte's Financial Responsibility

As proof of LaPorte's financial responsibility, we have provided our 2019 Balance Sheet and Income Statement as Appendix B.

Overview of the State Universal Service Fund

We understand that the State USF is a multi-million-dollar fund established by Commission Order providing support to rural incumbent local exchange carriers providing service in high cost areas. The current Fund is capped by the 2/9/09 General Order at approximately \$45 million; however, the actual size may vary over time.

We understand that our general duties as Administrator include, but are not limited to, calculating each carrier's respective share of the fund, assisting LPSC in the collection of assessments, disbursing receipts, and managing of the daily operations of the Fund.

Administration of State USF

We understand, as specified above and more particularly in the USF Order that, as Administrator, we will administer the Fund that is currently in effect and as may be modified from time to time by the Commission. Our fee will be added to the total amount of the Fund as specified in Order U-23267. The LPSC will monitor and supervise our activities related to operation and administration of the State USF. We will be subject to annual performance audits and financial audits at the LPSC's discretion.

In addition to the duties described in the USF Order and elsewhere in this RFP, we shall continue to perform the duties identified in the RFP under Section IV-b items 1-19.

Estimate of Costs

There will be no start-up costs incurred by LaPorte since we currently administer the Fund and have for many years.

Our fee will remain at \$10,000 per month plus any out of pocket expenses and the cost of the bond. Our hourly rates for the USF Fund are \$130 per hour for staff, who performs the majority of the work on the fund and \$285 per hour for directors who have ultimate responsibility and oversee the disbursements and management of the Fund. We understand that once selected, our rates and budget shall not be altered except by formal approval of the LPSC.

Conflict of Interest

LaPorte has no conflicts of interest in serving the Louisiana Universal Service Fund.

Billing Guidelines

LaPorte proposes continuing the current monthly billing structure in which our fee will remain at \$10,000 per month plus any out of pocket expenses and the cost of the bond. If this structure is not acceptable, we will conform to the new billing structure.

Team Resumes

Wendi M. Berthelot, CPA, MBA

Director, Audit and Assurance Services

Role

Wendi will serve as your engagement and relationship leader, overseeing the engagement and ensuring that all required professional services are delivered in a timely and efficient manner. She will perform the annual contribution calculation, oversee the monthly invoicing of telecommunication companies and process the monthly online banking transactions. She will work with Theresa to address any questions posed regarding the fund and reconcile all transaction activity.

Experience

A leader in the LaPorte Baton Rouge office, Wendi has been with the firm since she started her professional career in 2003. Wendi takes a hands-on approach to all phases of the engagement to promote client success. She has provided various services, such as financial and compliance audits and reviews, due diligence consulting, and internal control reviews, to her clients. She has worked with privately held companies, real estate clients, for-profit companies with complex structures and multi-level consolidations, and nonprofit organizations. She is a member of LaPorte's Real Estate, Financial Services, and Nonprofit Industry Groups. She is a Certified Public Accountant and has her MBA from Southeastern Louisiana University.

Theresa C. Lawhon

Accounting Staff

Role

Theresa will serve as a staff member on the engagement handling the day to day work on the SUSF.

Her current and continuing role includes the following:

- Gathering quarterly reports from telecom providers
- Responding to questions posed by telecom providers or their compliance companies
- Compiling information for annual contribution calculation
- Preparing and disbursing monthly invoices
- Collecting outstanding accounts
- Working with Wendi and LPSC on resolving issues that may arise

Experience

Theresa has been employed with LaPorte and the prior firm The Gautreau Group, LLC (that merged with LaPorte) for 25 years. She has been working on the LA USF project in some capacity since 2008. Due to the length of time Theresa has worked on this project, she has become very familiar with the operation of the fund. She has established contacts at the telecommunications companies and at various compliance companies.

2019 Balance Sheet and Income Statement

**LaPorte APAC
Balance Sheet
As of November 30, 2019**

Assets

	Current Year
Current Assets	
Cash	\$ 1.00
Petty Cash	511.98
Accounts Receivable	3,331,099.36
A/R - Unbilled Fees	2,260,287.18
Allowance for Bad Debts	(250,000.00)
Prepaid Insurance	206,946.87
Prepaid Income Taxes	61,053.00
Due from United Plaza	41,666.65
Deferred CPA Bonuses	12,231.00
Accounts Receivable - Employees	(57,334.46)
	5,606,462.58
Total Current Assets	
Property and Equipment	
L/H Improvements - Metairie	297,732.61
Furniture & Fixtures - Metairie	555,408.30
Computer Equipment - Metairie	447,514.64
Telephone Equipment - Metairie	83,845.31
L/H Improvements - Cov	122,725.24
Furniture & Fixtures - Cov	200,820.56
Computer Equipment - Cov	30,406.31
Telephone Equipment - Cov	47,201.17
L/H Improvements - BR	179,189.69
Furniture & Fixtures - BR	226,377.50
Computer Equipment - BR	7,792.55
Telephone Equipment - BR	10,118.00
L/H Improvements - Houston	113,728.14
Furniture & Fixtures - Houston	216,328.42
Computer Equipment - Houston	27,587.46
Telephone Equipment - Houston	23,815.38
L/H Improvements - Houma	51,837.53
Furniture & Fixtures - Houma	314,999.89
Computer Equipment - Houma	95,403.66
Telephone Equipment - Houma	48,583.33
Less Accumulated Depreciation	(2,282,740.00)
	818,675.69
Net Property and Equipment	
Other Assets	
Cash Value - Life Insurance	1,689,931.00
Investment Account - Morgan Stanley	408,931.11
Customer List - Intangible - George Hill	180,855.31
Accumulated Amortization - George Hill	(177,253.00)
Customer List - Intangible - Lanaux & Felger APC	209,710.72
Accumulated Amortization - Lanaux & Felger, APC	(27,622.00)
Goodwill - Merged Firms	3,029,350.00
	5,313,903.14
Total Other Assets	
	\$ 11,739,041.41

**LaPorte APAC
Balance Sheet
As of November 30, 2019**

Liabilities and Stockholders' Equity

	Current Year
Current Liabilities	
Accounts Payable	\$ 214,346.94
Accounts Payable - Claims	216,003.34
Flexeteria Payable	35,366.54
Insurance Benefits Payable	614.11
401K Accrual	720,351.32
Due to/from 401-K Plan	31,082.88
Due to Lanaux & Felger	36,819.00
N/P - Insurance	177,041.82
Comp Time Payable	192,064.00
	<u>1,623,689.95</u>
Total Current Liabilities	
Long-Term Liabilities	
Note Payable - Shareholders	287,301.99
N/P - Cora Landry	58,113.00
N/P - Frank Carbon Jr	161,753.76
N/P - Theodore Brandon Jr	138,156.42
N/P - Samuel Smith	116,890.59
N/P - Steve Romig	266,480.96
N/P - Naushad Kernali	119,626.26
N/P - John Gautreau	286,505.11
N/P - Tommy Lanaux	76,960.00
N/P - Mark Felger	71,910.72
N/P - Lanaux & Felger, APC	8,016.59
N/P - Roy Beyer	318,092.05
N/P - Chase Line of Credit	1,876,633.71
N/P - Chase \$175,000	5,789.50
N/P - Chase \$200,000	122,441.37
N/P - Chase \$71,633	24,980.57
N/P - Chase \$440,765	368,990.68
N/P - Chase \$118,643	118,642.65
	<u>4,427,285.93</u>
Total Long-Term Liabilities	
	<u>6,050,975.88</u>
Total Liabilities	
Stockholders' Equity	
Capital Stock	919,099.02
Unrealized Gains/(Losses)	71,263.22
Retained Earnings	4,399,664.57
Net Income	298,038.72
	<u>5,688,065.53</u>
Total Stockholders' Equity	
	<u>5,688,065.53</u>
Total Liabilities and Stockholders' Equity	
	<u>\$ 11,739,041.41</u>

LaPorte APAC
Statement of Income
For the Twelve Months ended November 30, 2019

	<u>12 Months Ended November 30, 2019</u>	<u>Percent</u>
Revenue		
Net Services		
Fees Earned	\$ 33,605,600.12	112.39
Write Ups/Downs	(2,940,887.92)	(9.84)
Firm Imposed Write Downs	(173,947.94)	(0.58)
Expenses Incurred for Clients	(557,376.48)	(1.86)
Fee Rebates - Metairie	(11,064.10)	(0.04)
Merchants Discount	(21,414.50)	(0.07)
	<u>29,900,909.18</u>	<u>100.00</u>
Net Services from Hourly Rates		
Other Income and Fees		
Service Charge Income	16,816.27	0.06
Interest Income	82.74	0.00
Dividend Income	9,342.56	0.03
Miscellaneous Income	4,285.14	0.01
L/T Capital Gain Distributions	5,536.88	0.02
	<u>36,063.59</u>	<u>0.12</u>
Total Other Income and Fees		
	<u>29,936,972.77</u>	<u>100.12</u>
Expenses		
Personnel		
Salaries - Professional	11,961,513.04	40.00
Salaries - Marketing	416,242.99	1.39
Salaries - Information Processing	223,028.16	0.75
Salaries - Administrative	1,538,228.84	5.14
Salaries - Temporaries	17,345.39	0.06
	<u>14,156,358.42</u>	<u>47.34</u>
Total Salaries		
Welfare & Group Benefits	688,823.26	2.30
Payroll Taxes	990,695.38	3.31
401K Contributions	447,351.32	1.50
PD - Tuition & Materials	247,791.13	0.83
PD - Tuition & Materials - SH	38,588.86	0.13
PD - Out of Pocket & Travel	128,875.34	0.43
PD - Out of Pocket & Travel - SH	48,294.49	0.16
Staff Meetings	30,710.15	0.10
Insurance - Employee Practice	20,746.78	0.07
Insurance - Worker's Comp	25,875.24	0.09
Insurance - Cyber	6,069.00	0.02
Staff Lunches/Meals	70,312.86	0.24
Christmas Party	33,191.13	0.11
Busy Season Party	9,833.84	0.03
Annual Picnic	5,269.65	0.02
Flowers & Gifts	2,263.21	0.01

LaPorte APAC
Statement of Income
For the Twelve Months ended November 30, 2019

	12 Months Ended November 30, 2019	Percent
Team Road Race	439.90	0.00
Miscellaneous	9,883.95	0.03
Recruiting	226,334.39	0.76
Travel	299,175.35	1.00
Travel - SH	32,257.50	0.11
Total Benefits	3,362,782.73	11.25
Total Personnel Expenses	17,519,141.15	58.59
Occupancy Costs		
Rent	1,209,954.56	4.05
Utilities	188.64	0.00
Insurance - General	45,174.00	0.15
Depreciation	130,023.48	0.43
Total Occupancy Costs	1,385,340.68	4.63
Professional Liability Costs		
Legal Expenses	97,582.61	0.33
Insurance - Professional Liability	336,618.12	1.13
Total Professional Liability Costs	434,200.73	1.45
Practice Development / Marketing		
Advertising	121,475.25	0.41
Advertising Specialties	4,831.25	0.02
Client Newsletters	15,577.12	0.05
Client Seminars	3,227.96	0.01
Donations	4,650.00	0.02
Dues	25,618.09	0.09
Dues - Shareholders	33,508.17	0.11
Entertainment	53,263.39	0.18
Entertainment - Shareholders	35,832.25	0.12
Professional Memberships	89,334.37	0.30
Professional Memberships - Shareholders	18,879.98	0.06
Professional Services	111,102.89	0.37
Promotion and Sponsorships	148,431.96	0.50
Promotion and Sponsorships - Shareholders	34,396.62	0.12
Total Practice Development / Marketing	700,129.30	2.34
Technology Costs		
Depreciation	85,329.52	0.29
GoFileRoom	116,563.92	0.39
ProSystem FX	102,599.12	0.34
Professional Services	452,870.80	1.51
Repairs & Maintenance	2,463.03	0.01
Software Licenses	127,770.17	0.43
Supplies	55,474.80	0.19
Telephone	61,197.11	0.20

LaPorte APAC
Statement of Income
For the Twelve Months ended November 30, 2019

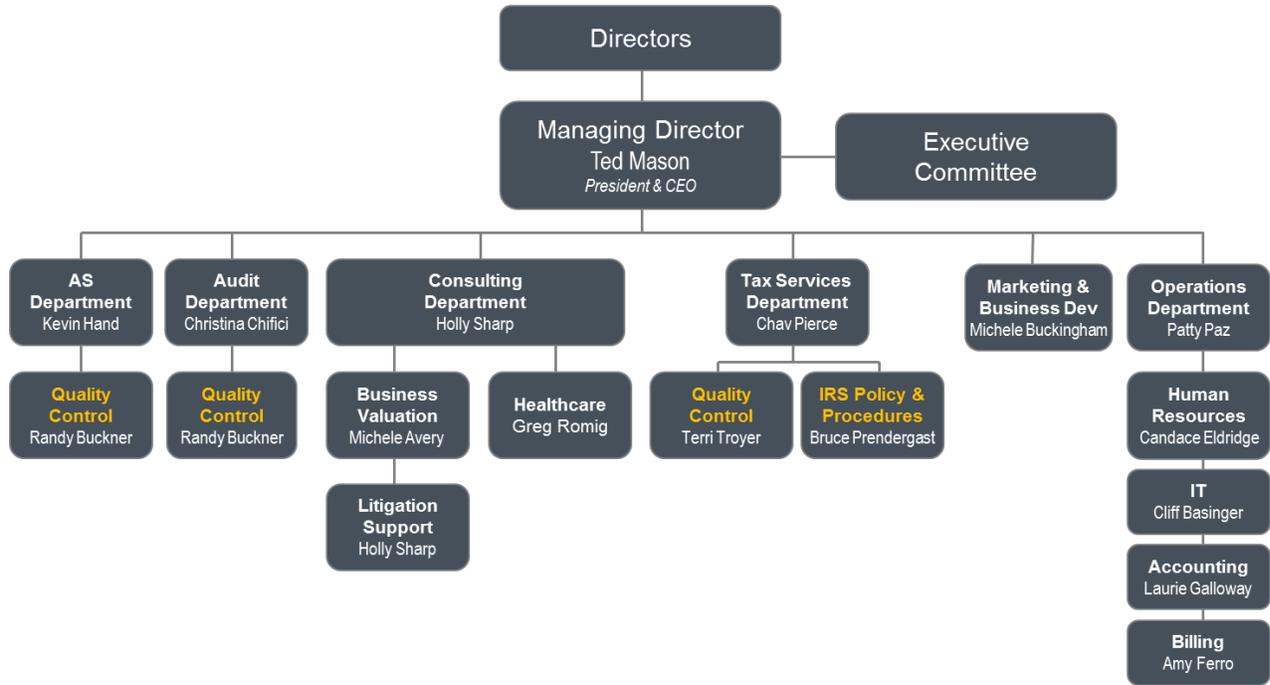
	12 Months Ended November 30, 2019	Percent
Total Technology Costs	1,004,268.47	3.36
Bad Debts	449,499.43	1.50
Publications & Subscriptions	143,079.50	0.48
Telephone	111,463.34	0.37
Interest		
Interest	144,994.78	0.48
Interest - Shareholders	28,336.06	0.09
Total Interest	173,330.84	0.58
Payments to Retired Directors		
Retirement - Frank Carbon	138,572.20	0.46
Retirement - Ted Brandon	118,379.56	0.40
Retirement - Sam Smith	100,081.28	0.33
Retirement - Stephen Romig	198,474.90	0.66
Retirement - Naushad Kermali	72,707.70	0.24
Retirement - Cora Landry	13,564.20	0.05
Retirement - Arthur Stagni	109,668.71	0.37
Retirement - Pamela Fremen	42,885.78	0.14
Retirement - John Gautreau	149,185.14	0.50
Retirement - Roy Beyer	167,229.04	0.56
Total Payments to Retired Directors	1,110,748.51	3.71
Amortization of Practice Purchase	18,105.32	0.06
Other Costs		
Peer Review	60,120.00	0.20
Equipment Rental	122,023.49	0.41
Office Snacks	18,779.06	0.06
Postage & Delivery - Postage	34,820.17	0.12
Postage & Delivery - Delivery	18,001.00	0.06
Forms	138.76	0.00
Bank Analysis Charges	15,422.64	0.05
Payroll Processing	22,991.56	0.08
Legal Expenses - Other	26,498.88	0.09
Moving Expenses	3,088.84	0.01
Taxes - Personal Property	21,744.03	0.07
Taxes - Other	618.35	0.00
Directors Meetings	750.00	0.00
Franchise Tax	8,800.14	0.03
Record Storage	6,437.64	0.02
National Affiliation	158,837.00	0.53
Occupational Licenses	6,500.00	0.02
Non-Deductible Expenses	12,018.93	0.04
Professional Services	23,621.00	0.08
Repairs & Maintenance	17,438.57	0.06

**LaPorte APAC
Statement of Income
For the Twelve Months ended November 30, 2019**

	12 Months Ended November 30, 2019	Percent
Supplies	96,080.43	0.32
Total Other Costs	674,730.49	2.26
Total Costs	23,724,037.76	79.34
Income Before Shareholder Expenses	6,212,935.01	20.78
Shareholder Expenses		
Salaries	5,242,999.80	17.53
Payroll Taxes	190,499.42	0.64
Welfare & Group Benefits	110,700.00	0.37
Travel Allowance	79,996.64	0.27
401k Contributions	273,000.00	0.91
Directors Life Insurance	17,700.43	0.06
Total Shareholder Expenses	5,914,896.29	19.78
Net Income (Loss)	\$ 298,038.72	1.00

CONFIDENTIAL

LaPorte Organizational Chart



Firm Profile

Established in 1946, LaPorte, A Professional Accounting Corporation, is one of the largest independent accounting and business advisory firms in the region, with over 190 personnel in Baton Rouge, Metairie, Covington, and Houma, Louisiana, as well as Houston, Texas.

LaPorte's professionals are proud of the reputation they have helped build over the years. Examples of local and national recognition include the following:

- *Forbes'* list of "America's Top Recommended Tax and Accounting Firms 2020."
- *INSIDE Public Accounting* named LaPorte one of the "Top 200 Accounting Firms" for the past ten consecutive years.
- Accountants Media Group, publishers of *Accounting Today*, rated LaPorte tenth of 19 on the journal's "2018 Regional Leaders" among Gulf Coast firms.
- Named four times as "Best Accounting Firm" list by the *New Orleans CityBusiness Reader Rankings* poll and ten times as a "Best Places to Work" by *New Orleans CityBusiness*.
- LaPorte has been named to the New Orleans *Times-Picayune* Top Workplaces – Midsize Employers list for 2016 and 2017.

LaPorte is recognized as a regional firm with national and international capabilities. As a member of RSM US Alliance* – a premier affiliation of independent accounting and consulting firms in the United States, with more than 75 members in over 38 states, the Cayman Islands, and Puerto Rico – we have access to the resources of RSM US LLP (formerly McGladrey LLP). RSM US LLP is the US member of RSM International, a global network of independent audit, tax, and consulting firms with more than 38,000 people in over 120 countries.

Our affiliation with RSM US Alliance gives us the ability to respond to client demands in the same manner as nationally recognized accounting firms. We have quick and easy access to second opinions, lessons learned, best practices, technical and regulatory updates, and industry and service leaders throughout the country.

* *RSM US Alliance provides its members with access to resources of RSM US LLP (formerly known as McGladrey LLP). RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their acts and omissions, and each is separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International. Visit rsmus.com/about-us for more information regarding RSM US LLP and RSM International. The RSM™ logo is used under license by RSM US LLP. RSM US Alliance products and services are proprietary to RSM US LLP.*

Services

As a full-service accounting and business advisory firm, LaPorte continually expands its core services to meet our clients' changing needs. Our services include the following:

- Accounting
- Audit and assurance
- Business consulting
- Business succession planning
- Business valuation
- Estate planning

- Human resources consulting
- Litigation and forensic accounting
- Outsourced controllership
- Profitability enhancement
- Risk advisory
- Strategic planning
- Tax planning and compliance

LaPorte's Public Sector Industry Group

The LaPorte Public Sector Industry Group serves a broad range of governmental entities. While many firms have industry concentrations, our industry group meets regularly to cross-train, identify best practices, review industry trends, and work together to reach collective solutions for our clients.

We regularly send our clients relevant newsletters; e-blasts on urgent issues; and email updates from the RSM US Alliance Bulletin Board, the American Institute of Public Accountants, and the Practitioner's Publishing Company Governmental Update.

Commitment to the Public Sector Industry

Our commitment to your industry is clearly demonstrated through our professionals' leadership roles and firm's active participation in industry-related organizations and associations in Louisiana and Texas.

- American Institute of Certified Public Accountants
- AICPA Governmental Audit Quality Center
- Louisiana Government Finance Officers Association
- Louisiana Municipal Association's Annual Convention
- Texas Government Finance Officers Association
- Texas Municipal League's Annual Convention

Public Sector Client Base

The LaPorte Public Sector Industry Group serves a variety of clients, including:

- Component units of state government
- County and parish governments
- Fire, water, and sewer districts
- Municipalities
- School boards
- Sheriff's offices
- Special and stadium districts

Services to the Public Sector Industry

Accounting and Audit

- Agreed-upon procedures
- Audits of federal awards programs (compliance with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance))
- Audits, reviews, and compilations of financial statements
- Financial reporting
- Internal control evaluations
- IT reviews and evaluations

Consulting

- Accounting software consulting
- Assistance with grant requirement compliance
- Board member training
- Budgeting and strategic planning
- Fraud investigations
- Monthly accounting
- Payroll research and wage rate calculations
- Payroll tax return preparation
- Performance and operational reviews
- Utility rate studies