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CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2003

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-24-04

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Certified Public Accountant



Donald C. DeVille

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INDEPENDENT AUDITOR'S REPORT

December 30, 2003

Capital District Law Enforcement Planning Council, Inc.
Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the Capital District Law Enforcement Planning Council, Inc., as of and for the year ended September 30, 2003. These financial statements are the responsibility of the Capital District Law Enforcement Planning Council, Inc. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above presented fairly, in all material respects the financial position of the Capital District Law Enforcement Planning Council, Inc., as of September 30, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated December 30, 2003, on our consideration of Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

My audit was made for the purpose of forming an opinion on the financial statements of Capital District Law Enforcement Planning Council, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

Tom Quille

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
COMBINED BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2003

	GOVERNMENTAL		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
	FUND TYPE		GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
	GENERAL	SPECIAL REVENUE			
<u>ASSETS</u>					
Cash	\$5,090	\$26,274	\$-0-	\$-0-	\$31,364
Receivables	9,786	-0-	-0-	-0-	9,786
Due From Other Funds	-0-	7,600	-0-	-0-	7,600
Equipment	-0-	-0-	72,451	-0-	72,451
Amount to Provide For Retirement of Compensated Absences	-0-	-0-	-0-	1,997	1,997
TOTAL ASSETS	14,876	33,874	72,451	1,997	123,198
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES:</u>					
Accounts Payable	\$247	\$-0-	\$-0-	\$-0-	\$247
Employee Withholdings	5,287	-0-	-0-	-0-	5,287
Due To Other Funds	7,600	-0-	-0-	-0-	7,600
Deferred Revenue	-0-	33,874	-0-	-0-	33,874
Compensated Absences	-0-	-0-	-0-	1,997	1,997
TOTAL LIABILITIES	13,134	33,874	-0-	1,997	49,005
<u>FUND EQUITY:</u>					
Investment in General Fixed Assets	-0-	-0-	72,451	-0-	72,451
Fund Balance Unreserved - Undesignated	1,742	-0-	-0-	-0-	1,742
TOTAL FUND EQUITY	1,742	-0-	72,451	-0-	74,193
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	14,876	33,874	72,451	1,997	123,198

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPE
YEAR ENDED SEPTEMBER 30, 2003

	<u>GOVERNMENTAL</u> <u>FUND TYPES</u>		<u>TOTALS</u> <u>(MEMORANDUM</u> <u>ONLY)</u>
	<u>GENERAL</u>	<u>SPECIAL</u> <u>REVENUE</u>	
<u>REVENUES:</u>			
INTERGOVERNMENTAL GRANTS			
STATE	\$46,837	\$138,777	\$185,614
LOCAL	43,240	-0-	43,240
	<u>90,077</u>	<u>138,777</u>	<u>228,854</u>
<u>EXPENDITURES</u>			
CURRENT			
PUBLIC SAFETY			
ACCOUNTING	1,944	-0-	1,944
ADVERTISING	42	-0-	42
AUTO	1,866	-0-	1,866
CONTRACT LABOR	315	-0-	315
INSURANCE	2,174	-0-	2,174
LEGAL NOTICES	65	-0-	65
POSTAGE	3,980	-0-	3,980
RENT	7,800	-0-	7,800
REPAIR & MAINTENANCE	85	-0-	85
RETIREMENT	7,744	-0-	7,744
SALARIES	54,205	-0-	54,205
SUPPLIES	5,854	-0-	5,854
PAYROLL TAXES	5,506	-0-	5,506
TELEPHONE	2,405	-0-	2,405
TRAINING	-0-	138,777	138,777
TRAVEL	220	-0-	220
CAPITAL OUTLAY	194	-0-	194
	<u>94,399</u>	<u>138,777</u>	<u>233,176</u>
EXCESS OF REVENUES OVER EXPENDITURES	(4,322)	-0-	(4,322)
FUND BALANCE, BEGINNING OF YEAR	<u>6,064</u>	<u>-0-</u>	<u>6,064</u>
FUND BALANCE, END OF YEAR	<u>1,742</u>	<u>-0-</u>	<u>1,742</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL -
GENERAL FUND TYPES
YEAR ENDED SEPTEMBER 30, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
INTERGOVERNMENTAL GRANTS			
STATE	\$-0-	\$46,837	\$46,837
LOCAL	43,290	43,240	(50)
	<u>43,290</u>	<u>90,077</u>	<u>46,787</u>
<u>EXPENDITURES</u>			
CURRENT			
PUBLIC SAFETY			
ACCOUNTING	1,750	1,944	(194)
ADVERTISING	-0-	42	(42)
AUTO	2,100	1,866	234
CONTRACT LABOR	420	315	105
INSURANCE	1,500	2,174	(674)
LEGAL NOTICES	-0-	65	(65)
MISCELLANEOUS	500	-0-	500
POSTAGE	3,200	3,980	(780)
RENT	3,600	7,800	(4,200)
REPAIRS & MAINTENANCE	-0-	85	(85)
RETIREMENT	4,683	7,744	(3,061)
SALARIES	17,238	54,205	(36,967)
SUPPLIES	6,260	5,854	406
PAYROLL TAXES	1,319	5,506	(4,187)
TELEPHONE	720	2,405	(1,685)
TRAVEL	-0-	220	(220)
CAPITAL OUTLAY	-0-	194	(194)
	<u>43,290</u>	<u>94,399</u>	<u>(51,109)</u>
EXCESS OF REVENUES OVER EXPENDITURES	-0-	(4,322)	(4,322)
FUND BALANCE, BEGINNING OF YEAR	<u>6,064</u>	<u>6,064</u>	<u>-0-</u>
FUND BALANCE, END OF YEAR	<u><u>6,064</u></u>	<u><u>1,742</u></u>	<u><u>(4,322)</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL -
SPECIAL REVENUE FUND TYPES
YEAR ENDED SEPTEMBER 30, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES:</u>			
INTERGOVERNMENTAL	\$138,777	\$138,777	\$-0-
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
CURRENT			
PUBLIC SAFETY			
TRAINING	138,777	138,777	-0-
	<hr/>	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	-0-	-0-	-0-
FUND BALANCE, BEGINNING OF YEAR	-0-	-0-	-0-
	<hr/>	<hr/>	<hr/>
FUND BALANCE, END OF YEAR	-0-	-0-	-0-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

The Capital District Law Enforcement Planning Council, Inc. (Council) was formed pursuant to the 1969 Omnibus Crime Bill as a Private Non-profit Corporation. It is funded with federal, state and local monies to provide training, supplies and equipment to various law enforcement agencies in the district to lower the crime rate.

A. BASIS OF PRESENTATION

The accompanying financial statements of the Probation Department have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Principles Determining Scope of Reporting Entity

Determination of the financial reporting entity was made in accordance with the criteria outlined in the National Council on Governmental Accounting (NCGA) Statement 3. The NCGA concluded that the basic criterion for inclusion or exclusion of an agency, institution, authority, or other organization from the financial reporting entity is the exercise of oversight responsibility over agencies, boards, and commissions by the Capital District Law Enforcement Planning Council, Inc. Oversight responsibility is defined to include, but not limited to:

- Financial interdependence
- Selection of governing authority
- Designation of management
- Ability to significantly influence operations
- Accountability for fiscal matters

Scope of public service and special financing relationships were also considered in determining the financial reporting entity.

In evaluating how to define the governmental entity for financial reporting purposes, management has considered all potential component units.

Excluded Entity:

The following agency is excluded from these statements because the Council does not exercise oversight:

Louisiana Commission on Law Enforcement

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. FUND ACCOUNTING

The accounts of the Capital District are organized on the basis of funds and accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds are presented in the financial statements are described as follows:

Governmental Funds:

General Fund

The General Fund is the principal fund and is used to account for the general operations of the Council. The various fees and charges due the Council are accounted for in this fund. General operating expenditures are paid from this fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

D. GENERAL FIXED ASSETS AND GENERAL LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Depreciation has not been provided on general fixed assets. All fixed assets are valued at historical cost. Donated fixed assets are stated at their estimated fair market value on the date donated. All fixed asset cost were available and no estimates were made.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligation account group, not in governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Encumbrances

The Council does not follow the encumbrance method of accounting.

F. Budgets and Budgetary Accounting

The Council follows these procedures in establishing the budgetary data reflected in these financial statements:

1. Prior to September 30, the Executive Director submits to the Board of Directors a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and means to finance them.
2. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Governing Board.
3. All unencumbered budget appropriations, except grant budgets, lapse at the end of each fiscal year.
4. Budgets are adopted on the GAAP Basis.
5. The Council does not follow the encumbrance method of accounting.

G. Cash and Investments

Cash and investments are stated at cost. The Council maintains its funds in demand accounts secured by Federal Deposit Insurance Corporation (FDIC).

H. Inventories of Material and Supplies

Inventories in governmental funds are considered immaterial and are recorded as expenditures when purchased.

I. Prepaid

Insurance and similar services which extend over more than one accounting period have been recorded as expenditures when paid.

J. Revenues Susceptible To Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are interest income.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. Vacation and Sick Pay

The Council's employee earn vacation (annual leave) as follows:

12 Days Per Year

The schedule for sick leave eligibility is the same as for annual leave.

L. Total Column on Combined Statements - Overview

Total Column on the Combined Statements - Overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Inter-fund items are not eliminated from the total column.

NOTE 2 - CASH DEPOSITS WITH FINANCIAL INSTITUTIONS

As of September 30, 2003, the District has cash and cash equivalents (book balances) totaling \$31,364 in demand deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of September 30, 2003, the District has \$35,553, in deposits (collected bank balances). These deposits are insured from risk by \$35,553 of federal deposit insurance.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

NOTE 3 - DUE TO/FROM OTHER FUNDS

The following is a summary of Due To/From Other Funds:

<u>RECEIVABLE FUND</u>	<u>PAYABLE FUND</u>	<u>AMOUNT</u>
Special Revenue Fund	General Fund	\$7,600

NOTE 4 - CHANGES IN FIXED ASSETS

Summary of changes in general fixed assets follows:

	<u>Balance</u> <u>10/01/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/03</u>
Equipment	\$72,451	-0-	-0-	\$72,451

NOTE 5 - DEFERRED REVENUE

Deferred revenue in the General Fund results from current year Intergovernmental Contributions collected to support the following year's activities and deferred revenue in the General Fund and Special Revenue Funds results from unexpended grant revenues as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Intergovernmental Revenue			
State Governments	-0-	\$33,874	\$33,874
Local Governments	-0-	-0-	-0-
	<u>-0-</u>	<u>33,874</u>	<u>33,874</u>

NOTE 6 - CHANGES IN GENERAL LONG-TERM OBLIGATION

The following is a summary of the long-term obligation transactions during the year:

	<u>COMPENSATED</u> <u>ABSENCES</u>
Long-term obligations, Beginning	\$806
Additions	1,191
Deductions	-0-
Long-term obligations, Ending	<u>1,997</u>

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

NOTE 7 - LITIGATION

There is no litigation pending against the Council as of September 30, 2003, nor is the Council aware of any unasserted claims.

NOTE 8 - PENSION PLAN AND RETIREMENT COMMITMENTS

The Council established a 457 Deferred Compensation Plan for Public Employees September 27, 1999, effective October 1, 1999. The plan covers all employees who complete application to participate in the plan and agree to the terms of the plan. Each participant may contribute at least 7.55 up to 25% of their compensation to the plan each year. The Council will make matching contributions on behalf of each participant up to 12.3% of their contribution. Employees are 100% vested in the plan. The Council matching contribution of \$7,744 was made for the year ended September 30, 2003.

NOTE 9 - POST-RETIREMENT BENEFITS

The Council does not have any retired employees.

NOTE 10 - COMPENSATION PAID TO BOARD MEMBERS

The Board of Directors is a voluntary board; therefore, no compensation has been paid to any member.

NOTE 11 - FEDERALLY ASSISTED PROGRAMS

Federal and State grant programs represent an important source of funding to finance employment, construction and social programs which are beneficial to the Parish. These funds are recorded in the Special Revenue Funds and Capital Project Funds. The grants normally specify the purpose for which the funds may be used and are audited annually in accordance with the Office of Management and Budget's Circular A-133 under the "Single Audit Concept." Accordingly, a Schedule of Federal Financial Assistance is presented in this report. The Council receives large amounts of Federal and State grants for specific purposes that are subject to audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grant. Based on past experience, disallowed cost, if any, for grants will be immaterial.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

NOTE 12 - ECONOMIC DEPENDENCY

The Council receives the majority of its revenue from funds provided through payments administered by the Louisiana Commission on Law Enforcement. If significant budget cuts are made at the federal/state level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the council will receive in the next fiscal year.

NOTE 13 - INCOME TAX STATUS

The Council has not received its Tax Exempt Status from the IRS. However, according to the IRS, the Council, as a quasi-public agency, appears to qualify as an organization under Section 501 (c) (1) of the Internal Revenue Code.

NOTE 14 - LEASE COMMITMENT

On November 1, 1997, the Council entered into a lease agreement for office space for twelve months at \$650 per month. The lease expired on October 31, 1997, and the District pay month to month with no minimum lease payments in the future.

NOTE 15 - RISK MANAGEMENT

The Council is exposed to various risks of loss related to torts, theft of, damage of and destruction of assets; errors and omissions and natural disasters for which the organization carries commercial insurance. There have been no significant reductions in coverage from prior year and settlements have not exceeded coverage in the past three years.

SUPPLEMENTAL INFORMATION

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2003

<u>PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>FEDERAL REVENUE RECEIVED</u>	<u>TOTAL EXPENDITURES</u>
<u>DEPARTMENT OF JUSTICE</u>			
<u>PASS THROUGH FUNDS</u>			
ADMINISTRATIVE FUNDS			
#B02-5-ADM	16.579	\$12,106	12,106
#B03-5-ADM	16.579	16,402	16,402
#C00-5-ADM	16.575	10,000	10,000
#C01-5-ADM	16.575	6,896	6,896
JJDP PLANNING FUNDS			
#J01-5-ADM	16.540	307	307
#J02-5-ADM	16.540	1,486	1,486
TOTAL		<u>47,197</u>	<u>47,197</u>

Certified Public Accountant



Donald C. DeVille

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 30, 2003

To the Board of Directors
Capital District Law Enforcement Planning Council
Baton Rouge, Louisiana

I have audited the financial statements of the Capital District Law Enforcement Planning Council as of and for the year ended September 30, 2003, and have issued my report thereon dated December 30, 2003. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether Capital District Law Enforcement Planning Council's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of non-compliance that are required to be reported under Government Auditing Standards which is described in the accompanying Schedule of Findings.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered Capital District Law Enforcement Planning Council's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions.

Reportable conditions involve matters coming to our attention related to significant deficiencies in design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the Capital District Law Enforcement Planning Council's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. The reportable condition is described in the accompanying schedule of findings.

A Material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described in the statement of findings is a material weakness.

This report is intended solely for the information and use of management, others within the organization, and state Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in black ink, appearing to read "D. L. Williams" or similar, written in a cursive style.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
PRIOR YEAR'S FINDINGS
YEAR ENDED SEPTEMBER 30, 2003

<u>REF</u> <u>NO.</u>	<u>FISCAL YEAR</u> <u>FINDING</u> <u>INITIALLY</u> <u>OCCURRED</u>	<u>DESCRIPTION OF FINDING</u>	<u>CORRECTIVE</u> <u>ACTION TAKEN</u> <u>(YES, NO, PARTIALLY)</u>	<u>CORRECTIVE</u> <u>ACTION/PARTIAL</u> <u>CORRECTIVE</u> <u>ACTION TAKEN</u>
1.	9-30-00	There Were Several Late & Finance Charges Disbursements.	Yes	There Were No Late & Finance Charges.

* * * * *

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
SCHEDULE OF CURRENT YEARS'S FINDINGS
YEAR ENDED SEPTEMBER 30, 2003

INTERNAL CONTROL & COMPLIANCE

Reportable Condition: During the year when the Executive Director was sick there was a block of nine checks that are missing invoices. These checks total \$6,889.39.

Criteria: Good accounting control requires all cash disbursement be adequately supported.

Cause: The invoices were lost.

Effect: There is no material effect to the financial statements.

Recommendation: I recommend that invoices be attached to the check voucher at the time of check review and signing.

* * * * *

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2003

REF NO.	DESCRIPTION OF FINDING	CORRECTIVE ACTION PLANNED	NAME OF CONTACT PERSON	ANTICIPATED COMPLETION DATE
1.	Missing Invoices	The Executive Director Is Back and Supporting Documentation Should Be Retained. * * * *	Wanda Johnson	Immediate

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
BATON ROUGE, LOUISIANA
AUDIT COST PAID WITH FEDERAL FUNDS
SEPTEMBER 30, 2002

All audit cost were paid with local government contributions and no federal funds were used to pay the audit cost.