

RECEIVED
LEGISLATIVE AUDITOR
2000 JAN 11 AM 9:51

OFFICIAL
FILE COPY

DO NOT SEND OUT

(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

**EVANGELINE LAW ENFORCEMENT
COUNCIL, INC.**

Lafayette, Louisiana

Financial Report

Year Ended September 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 1-26-00

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANTS' REPORT	1
FINANCIAL STATEMENTS	
<i>Balance sheet</i>	3
Statement of support, revenue and expenses and changes in fund balances	4
Statement of functional expenses	5
SUPPLEMENTARY INFORMATION	
Independent Accountants' Report on Applying Agreed Upon Procedures	7-9

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA
P. Troy Courville, CPA

P.O. Box 82329
234 Rue Beauregard
Lafayette, LA 70598

Phone (337) 232-4141
Fax (337) 232-8660

WEB SITE:
WWW.KSRCPAS.COM

MEMBER OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Allen J. LaBry, CPA
Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rechal, CPA
Lisa G. Spain, CPA

ACCOUNTANTS' REPORT

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have compiled the accompanying financial statements of the Evangeline Law Enforcement Council, Inc. as of September 30, 1999, and for the year then ended and the accompanying supplementary information contained on pages 6-8 in accordance with Statements on Standards of Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Evangeline Law Enforcement Council, Inc.'s financial statements. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
December 17, 1999

234 Rue Beauregard
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

200 South Main Street
Abbeville, LA 70511
Phone (337) 893-7944
Fax (337) 893-7946

FINANCIAL STATEMENTS

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Balance Sheet
September 30, 1999
With Comparative Totals for September 30, 1998

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			1999	1998
ASSETS				
Current assets:				
Cash in bank	\$ 52,817	\$ 18,829	\$ 71,646	\$ 35,391
District dues receivable	1,891	-	1,891	13,320
Total assets	\$ 54,708	\$ 18,829	\$ 73,537	\$ 48,711
 LIABILITIES AND FUND BALANCES				
Current liabilities:				
Grant disbursement payable	\$ -	\$ 18,829	\$ 18,829	\$ 1,029
Compensated absences payable	5,552	-	5,552	4,305
Total liabilities	5,552	18,829	24,381	5,334
Fund balances	49,156	-	49,156	43,377
Total liabilities and fund balances	\$ 54,708	\$ 18,829	\$ 73,537	\$ 48,711

See accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Support, Revenue and Expenses and Changes in Fund Balances
Year Ended September 30, 1999
With Comparative Totals for the Year Ended September 30, 1998

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			1999	1998
Public support:				
Grants from government agencies	\$ -	\$ 156,090	\$ 156,090	\$ 87,210
Revenue:				
District dues	39,564	1,391	40,955	45,991
Interest income	739	-	739	578
Total revenue	40,303	1,391	41,694	46,569
Total public support and revenue	40,303	157,481	197,784	133,779
Expenses:				
Program services -				
Block training	-	1,000	1,000	1,000
Correction training	-	127,040	127,040	66,240
Total program services	-	128,040	128,040	67,240
Supporting services -				
Management and general	34,524	29,441	63,965	59,949
Total expenses	34,524	157,481	192,005	127,189
Excess of public support and revenue over expenses	5,779	-	5,779	6,590
Fund balances, beginning of year	43,377	-	43,377	36,787
Fund balances, end of year	\$ 49,156	\$ -	\$ 49,156	\$ 43,377

See accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Functional Expenses
Year Ended September 30, 1999
With Comparative Totals for the Year Ended September 30, 1998

	Program Services			Supporting Services	Total Program and Supporting Services	
	Block Training	Correction Training	Total		1999	1998
Salaries and related expenses	\$ -	\$ -	\$ -	\$ 57,432	\$ 52,538	
Juvenile block training	1,000	-	1,000	1,000	1,000	
Professional fees	-	-	-	1,252	2,000	
Travel and tuition	-	127,040	127,040	128,111	68,317	
Postage	-	-	-	2,091	1,145	
Supplies	-	-	-	748	960	
Other costs	-	-	-	1,371	1,229	
Total expenses	\$ 1,000	\$ 127,040	\$ 128,040	\$ 63,965	\$ 127,189	

See accountants' report.

SUPPLEMENTARY INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA
Russell F. Champagne, CPA
Victor Slaven, CPA
Chris Rainey, CPA
Conrad O. Chapman, CPA
P. Troy Courville, CPA

P.O. Box 82329
234 Rue Beauregard
Lafayette, LA 70598

WEB SITE:
WWW.KCSRPCAS.COM

Phone (337) 232-4141
Fax (337) 232-8660

MEMBER OF:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Allen J. LaBry, CPA
Penny Angelle Scruggins, CPA
Mary T. Thibodeaux, CPA
Gerald A. Thibodeaux, Jr., CPA
Kelly M. Doucet, CPA
Kenneth J. Rachal, CPA
Lisa G. Spain, CPA

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Evangeline Law Enforcement Council, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Evangeline Law Enforcement Council, Inc.'s compliance with certain laws and regulations during the year ended September 30, 1999 included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State and Local Awards

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

The amount of federal, state and local award expenditures for Evangeline Law Enforcement Council, Inc. was determined for the fiscal year, by grant and grant year.

2. Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.
 - a. Trace the six disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the randomly selected disbursements and found that payment was made for the proper amount and made to the correct payee.

234 Rue Beauregard
Lafayette, LA 70508
Phone (337) 232-4141
Fax (337) 232-8660

113 East Bridge Street
Breaux Bridge, LA 70517
Phone (337) 332-4020
Fax (337) 332-2867

133 East Waddil
Marksville, LA 71351
Phone (318) 253-9252
Fax (318) 253-8681

1234 David Drive, Suite 105
Morgan City, LA 70380
Phone (504) 384-2020
Fax (504) 384-3020

408 W. Cotton Street
Ville Platte, LA 70586
Phone (337) 363-2792
Fax (337) 363-3049

332 W. Sixth Avenue
Oberlin, LA 70655
Phone (337) 639-4737
Fax (337) 639-4568

200 South Main Street
Abbeville, LA 70511
Phone (337) 893-7944
Fax (337) 893-7946

- b. Determine if the six disbursements were properly coded to the correct fund and general ledger account.

All payments were properly coded to the correct fund and general ledger account.

- c. Determine whether the six disbursements received approval from proper authorities.

Inspection of the documentation supporting each of the selected disbursements indicated approval from the Evangeline Law Enforcement Council, Inc.

- d. For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or unallowed
- Eligibility
- Reporting

All disbursements for federal awards complied with the applicable specific program compliance requirements and all disbursements for state and local awards complied with the grant agreement, related to activities allowed or unallowed, eligibility, and reporting.

3. For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

For those programs that were closed out during the period under review, the close-out report, when required, was compared to the entity's financial records and it was determined that the amounts were in agreement.

Meetings

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meeting law).

The Evangeline Law Enforcement Council, Inc. complied with LSA-RS 42:1 (the open meetings law).
Comprehensive Budget

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Evangeline Law Enforcement Council, Inc. provided a comprehensive budget to each federal, state and local grantor agency for all grants exceeding five-thousand dollars. Each budget included the applicable information required by the grantor agency.

Prior Comments and Recommendations

6. Our engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

There were no prior years suggestions, recommendations, and/or comments made to Evangeline Law Enforcement Council, Inc.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Evangeline Law Enforcement Council, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Kolder, Champagne, Slaven & Rainey, LLC
Certified Public Accountants

Lafayette, Louisiana
December 17, 1999