

**Capital District Law Enforcement
Planning Council, Inc.
Denham Springs, Louisiana
Financial Report
September 30, 2023**

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Independent Accountant's Review Report

Board of Directors
Capital District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

We have reviewed the accompanying financial statements of the governmental activities and each major fund of Capital District Law Enforcement Planning Council, Inc., as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Capital District Law Enforcement Planning Council, Inc.'s basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Capital District Law Enforcement Planning Council, Inc., and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context.

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Other Reporting Required

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, we have also issued our report dated January 8, 2024, on the performance of agreed-upon procedures on compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire.

Hawthorn, Wymouth & Carroll, L.L.P.

January 8, 2024

Government-wide Financial Statements

Capital District Law Enforcement Planning Council, Inc.
Statement of Net Position
September 30, 2023

| | Governmental Activities |
|-------------------------------------|------------------------------------|
| Assets | |
| Cash | \$ 132,556 |
| Accounts receivable | 35,625 |
| Capital assets, net of depreciation | 3,096 |
| Total assets | \$ 171,277 |
| Liabilities | |
| Accounts payable | \$ 30,622 |
| Compensated absences | 2,279 |
| Payroll liabilities | 2,277 |
| Total liabilities | 35,178 |
| Net Position | |
| Net investment in capital assets | 3,096 |
| Unrestricted | 133,003 |
| Total net position | 136,099 |
| Total liabilities and net position | \$ 171,277 |

See accompanying notes and independent accountant's review report.

Capital District Law Enforcement Planning Council, Inc.
Statement of Activities
Year Ended September 30, 2023

| | <u>Expenses</u> | <u>Program Revenues</u> <u>Operating Grants and Contributions</u> | <u>Revenue over Expense</u> |
|-------------------------------|-------------------|--|-----------------------------|
| Functions and Programs | | | |
| Governmental activities | | | |
| Public Safety | \$ 195,794 | \$ 212,665 | \$ 16,871 |
| Total governmental activities | <u>\$ 195,794</u> | <u>\$ 212,665</u> | 16,871 |
| | | | |
| General Revenue | | | |
| Miscellaneous | | | <u>-</u> |
| | | | |
| Change in Net Position | | | 16,871 |
| | | | |
| Net Position | | | |
| Beginning of year | | | <u>119,228</u> |
| End of year | | | <u>\$ 136,099</u> |

See accompanying notes and independent accountant's review report.

Fund Financial Statements

Capital District Law Enforcement Planning Council, Inc.
Balance Sheet
September 30, 2023

| | <u>Special Revenue Funds</u> | | | Total Governmental Funds |
|------------------------------------|------------------------------|--------------------------|---------------------------------|---|
| | <u>General Fund</u> | <u>Training Fund</u> | <u>Less than \$10k Fund</u> | |
| Assets | | | | |
| Cash | \$ 119,959 | \$ 12,174 | \$ 423 | \$ 132,556 |
| Accounts receivable | <u>6,442</u> | <u>25,850</u> | <u>3,333</u> | <u>35,625</u> |
| Total assets | <u>\$ 126,401</u> | <u>\$ 38,024</u> | <u>\$ 3,756</u> | <u>\$ 168,181</u> |
| Liabilities | | | | |
| Accounts payable | \$ 1,367 | \$ 25,922 | \$ 3,333 | \$ 30,622 |
| Payroll liabilities | <u>2,277</u> | <u>-</u> | <u>-</u> | <u>2,277</u> |
| Total liabilities | <u>3,644</u> | <u>25,922</u> | <u>3,333</u> | <u>32,899</u> |
| Fund Balance | | | | |
| Restricted | - | 12,102 | 423 | 12,525 |
| Unassigned | <u>122,757</u> | <u>-</u> | <u>-</u> | <u>122,757</u> |
| Total fund balance | <u>122,757</u> | <u>12,102</u> | <u>423</u> | <u>135,282</u> |
| Total liabilities and fund balance | <u>\$ 126,401</u> | <u>\$ 38,024</u> | <u>\$ 3,756</u> | <u>\$ 168,181</u> |

See accompanying notes and independent accountant's review report.

Capital District Law Enforcement Planning Council, Inc.
Reconciliation of the Balance Sheet to the
Statement of Net Position
September 30, 2023

| | | |
|---|-----------------|-----------------------|
| Total governmental fund balance | \$ | 135,282 |
| <p>Amounts reported for governmental activities in the statement of net position are different because:</p> | | |
| <p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:</p> | | |
| Governmental capital assets | \$ | 28,727 |
| Accumulated depreciation | <u>(25,631)</u> | 3,096 |
| <p>Compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds</p> | | |
| | | <u>(2,279)</u> |
| Net position of governmental activities | \$ | <u><u>136,099</u></u> |

See accompanying notes and independent accountant's review report.

Capital District Law Enforcement Planning Council, Inc.
Statement of Revenue, Expenditures and Change in Fund Balance
Year Ended September 30, 2023

| | <u>Special Revenue Funds</u> | | | Total Governmental Funds |
|------------------------------------|------------------------------|--------------------------|---------------------------------|---|
| | <u>General Fund</u> | <u>Training Fund</u> | <u>Less than \$10k Fund</u> | |
| Revenue | | | | |
| Operating grants and contributions | \$ 129,238 | \$ 64,350 | \$ 19,077 | \$ 212,665 |
| Total revenue | <u>129,238</u> | <u>64,350</u> | <u>19,077</u> | <u>212,665</u> |
| Expenditures | | | | |
| Administration | 117,392 | - | - | 117,392 |
| Training | - | 64,422 | - | 64,422 |
| Subgrantee consulting | <u>-</u> | <u>-</u> | <u>19,077</u> | <u>19,077</u> |
| Total expenditures | <u>117,392</u> | <u>64,422</u> | <u>19,077</u> | <u>200,891</u> |
| Net Change in Fund Balance | 11,846 | (72) | - | 11,774 |
| Fund Balance | | | | |
| Beginning of year | <u>110,911</u> | <u>12,174</u> | <u>423</u> | <u>123,508</u> |
| End of year | <u>\$ 122,757</u> | <u>\$ 12,102</u> | <u>\$ 423</u> | <u>\$ 135,282</u> |

See accompanying notes and independent accountant's review report.

**Capital District Law Enforcement Planning Council, Inc.
 Reconciliation of the Statement of Revenue, Expenditures
 and Change in Fund Balance to the Statement of Activities
 Year Ended September 30, 2023**

Net change in fund balance – governmental fund \$ 11,774

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

| | |
|---------------------------------|-------|
| Expenditures for capital assets | 3,483 |
| Depreciation expense | (957) |

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

| | |
|--------------------------------|-------|
| Change in compensated absences | 2,571 |
|--------------------------------|-------|

| | |
|---|-----------|
| Change in net position of governmental activities | \$ 16,871 |
|---|-----------|

See accompanying notes and independent accountant's review report.

Capital District Law Enforcement Planning Council, Inc.
Notes to Financial Statements
September 30, 2023

Introduction

The Capital District Law Enforcement Planning Council, Inc. (“the Council”) was formed pursuant to the 1969 Omnibus Crime Bill as a private nonprofit corporation. It is funded with federal, state and local monies to provide training, supplies and equipment to various law enforcement agencies in the Council to lower the crime rate. The Council encompasses the following eleven parishes: Ascension, East Baton Rouge, East Feliciana, Iberville, Livingston, Pointe Coupee, St. Helena, Tangipahoa, Washington, West Baton Rouge, and West Feliciana.

The board is a self-appointed board that determines the amount of contributions required for each parish based on a percentage of their population.

Note 1-Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying basic financial statements of the Capital District Law Enforcement Planning Council, Inc. have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the primary government. These statements include all the non-fiduciary financial activities of the Council. Information contained in these statements reflects the economic resources measurement focus using the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from nonexchange transactions should be recognized in accordance with the requirements of GASB Codification Section N50.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Council's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to the particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Capital District Law Enforcement Planning Council, Inc., and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

The Government-wide Financial Statements do not include either fiduciary funds or component units.

Fund Financial Statements

The fund financial statements provide information about the Council's funds, including its major funds, the general fund and the special revenue funds. Separate statements for each of the funds are presented. The emphasis of fund financial statements is on major governmental funds.

Capital District Law Enforcement Planning Council, Inc.
Notes to Financial Statements
September 30, 2023

Note 1-Summary of Significant Accounting Policies (Continued)

A. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

The Council reports the following major governmental funds:

General Fund - The General Fund is the Council's primary operating fund and accounts for all financial resources of the Council, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Council's policy. This fund is considered to be a major fund.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The Training Fund is used to account for the funds used to provide training to local governments in the Capital District. The Less than \$10k Fund is used to obtain grant funding for law enforcement agencies of local governments whose jurisdictions are too small to qualify independently. These funds can only expend the revenues that have been received.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-wide financial statements (GWFS) use the economic resources measurement focus and the accrual basis of accounting in the preparation of the Statement of Net Position and the Statement of Activities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements (FFS) are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Council considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, if measurable, except for compensated absences, and claims and judgments which are reported when the obligations are expected to be liquidated with expendable available financial resources. General capital asset acquisitions are reported as expenditures in governmental funds and other revenues and/or expenses that are not related to operations and are recorded as other source financing sources (uses).

C. Receivables and Payables

Receivables consist of all revenues earned at year end and not yet received. Payables consist of all vendor expenses/expenditures incurred at year end and not yet paid.

D. Eliminating Internal Activity

Interfund receivables and payables are eliminated in the Statement of Net Position.

Capital District Law Enforcement Planning Council, Inc.
Notes to Financial Statements
September 30, 2023

Note 1-Summary of Significant Accounting Policies (Continued)

E. Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated cost if historical cost is not available. Contributed assets are recorded as capital assets at their estimated fair market value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

| | |
|-----------|---------|
| Equipment | 5 years |
| Vehicles | 5 years |

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits that mature within 90 days after year end and other investments with original maturities of 90 days or less. Under state law, the Council may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or under the laws of the United States. There were no cash equivalents as of September 30, 2023.

H. Compensated Absences

Employees of the Council earn annual leave and sick leave as follows:

| Years of Service | Hours Earned Per Hours Worked | Hours Earned Bi-Weekly |
|-------------------------|--|-----------------------------------|
| 0-3 years | 0.0461 | 3.6880 |
| 3-5 years | 0.0576 | 4.6080 |
| 5-10 years | 0.0692 | 5.5360 |
| 10-15 years | 0.0807 | 6.4560 |
| 15-25 years | 0.0923 | 7.3840 |
| 25 years & over | 0.1154 | 9.2307 |

Upon termination of employment, employees are paid for accrued annual leave up to the maximum accrual authorized. The plan assets remain the property of the Council until paid or made available to participants, subject only to claims of the employer's general creditors.

The cost of leave privileges is recognized as a current-year expenditure in the General Fund as leave is taken. The cost of leave privileges not requiring current resources is recorded as a long-term debt as a governmental activity.

Capital District Law Enforcement Planning Council, Inc.
Notes to Financial Statements
September 30, 2023

Note 1-Summary of Significant Accounting Policies (Continued)

I. Budget Practices

The proposed budget for the year ended September 30, 2023 was made available for public inspection on September 14, 2022. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten (10) days prior to the public hearing, which was held September 14, 2022, for the comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Board of Directors.

J. Equity Classifications

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position – consists of the net amount of assets and liabilities that do not meet the definition of the above two components and is available for general use by the Council.

When both restricted and unrestricted resources are available for use, it is the Council’s policy to first use restricted resources then unrestricted resources as they are needed.

In the fund financial statements, governmental fund equity is classified as fund balance and displayed in five components. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used.

- a. Nonspendable fund balance – amounts that are not in a spendable form (such as prepaid expenses) or are required to be maintained intact;
- b. Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation;
- c. Committed fund balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- d. Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority; and
- e. Unassigned fund balance – amounts that are available for any purpose.

When both restricted and unrestricted resources are available for use, it is the board’s policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

Capital District Law Enforcement Planning Council, Inc.
Notes to Financial Statements
September 30, 2023

Note 2-Cash Deposits

The following is a summary of cash deposits at September 30, 2023:

| | <u>Book Balance</u> | <u>Bank Balance</u> | |
|----------------------|---------------------|---------------------|--|
| Demand deposits | | | |
| General Fund | \$ 119,959 | \$ 119,959 | |
| Training Fund | 12,174 | 13,174 | |
| Less than \$10k Fund | 423 | 423 | |
| | \$ 132,556 | \$ 133,556 | |

These deposits are stated at cost which approximates market. Under state law, 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.

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of September 30, 2023, the bank balance was secured from risk by federal deposit insurance and was not exposed to custodial credit risk.

Note 3-Deferred Compensation Plan

The Council has a qualified deferred compensation plan under Section 457 of the Internal Revenue Code that is offered to its employees. The Council does not report the deferred compensation plan assets in the financial statements. For each plan year, the employer will contribute to the plan the amount of deferral contributions the employee elects to defer under the plan. For the year ended September 30, 2023, the Council contributed \$3,727 to the plan.

Note 4-Litigation and Claims

As of September 30, 2023, there was no litigation pending against the Council, nor was the Council aware of any unasserted claims. The Council's management believes that any potential lawsuits would be covered by insurance or resolved without any material impact upon the Council's financial statements. No claims were paid out or litigation costs incurred during the year ended September 30, 2023.

Note 5-Capital Assets

Capital asset activity for the year ended September 30, 2023 was as follows:

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Deletions</u> | <u>Ending Balance</u> |
|-------------------------------------|--------------------------|------------------|------------------|-----------------------|
| Governmental activities: | | | | |
| Equipment | \$ 8,903 | \$ 3,483 | \$ (712) | \$ 11,674 |
| Vehicle | 17,053 | - | - | 17,053 |
| | 25,956 | 3,483 | (712) | 28,727 |
| Less: accumulated depreciation | (25,386) | (957) | 712 | (25,631) |
| Capital assets, net of depreciation | \$ 570 | \$ 2,526 | \$ - | \$ 3,096 |

Capital District Law Enforcement Planning Council, Inc.
Notes to Financial Statements
September 30, 2023

Note 6-Compensation Paid to the Board

There was no compensation paid to the board during the fiscal year ended September 30, 2023.

Note 7-Leases

The Council leases office space on an annual basis at \$795 per month.

Note 8-Contingencies – Grant Programs

The Council participates in state and federal grant programs, which are governed by their rules and regulations. Costs charged to the grant programs are subject to audit and adjustment by the grantor agencies. If the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. There has not been any disallowed cost in the previous years.

Note 9-Economic Dependency

The Council receives the majority of its annual revenues from the local law enforcement agencies in the Council and the Governor's commission on law enforcement. If significant budget cuts are made at the federal, state or local 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 significantly affect the amount the Council will receive next year relating to revenues it usually receives.

Note 10-Subsequent Events

Management of the Council has evaluated subsequent events through January 8, 2024, the date on which the financial statements were available to be issued. As a result, the Council noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

Supplementary Information

**Capital District Law Enforcement Planning Council, Inc.
 Schedule of Compensation, Benefits and Other
 Payments to Agency Head or Chief Executive Officer
 Year Ended September 30, 2023**

Agency Head Name: Dawn Hawkins, Executive Director

| <u>Purpose</u> | <u>Amount</u> |
|--|---------------|
| Salary | \$ 50,424 |
| Benefits - insurance | - |
| Benefits - retirement | 2,275 |
| Car allowance | - |
| Vehicle provided by government | - |
| Per diem | - |
| Reimbursements | 80 |
| Travel | 103 |
| Registration fees | - |
| Conference travel | - |
| Continuing professional education fees | - |
| Housing | - |
| Unvouchered expenses | - |
| Special meals | - |



**Independent Accountant's Report
on Applying Agreed-upon Procedures**

Capital District Law Enforcement Planning Council, Inc. and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Council's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended September 30, 2023, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Council's management is responsible for its financial records and compliance with applicable laws and regulations.

The Council has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Council's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended September 30, 2023. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

- 1) Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Council's management.

| <u>Federal, State, or Local Grant Name</u> | <u>Grant Year</u> | <u>Assistance Listing No.</u> | <u>Amount</u> |
|--|-----------------------|-------------------------------|-------------------|
| VOCA Administrative Funds 5 | 1/1/2022 - 12/31/2022 | 16.575 | \$ 5,893 |
| VOCA Administrative Funds 5 | 1/1/2023 - 12/31/2023 | 16.575 | 24,748 |
| Law Enforcement Program - Less than \$10k | 7/1/2022 - 6/30/2023 | 16.738 | 15,744 |
| Law Enforcement Program - Less than \$10k | 7/1/2023 - 6/30/2024 | 16.738 | 3,333 |
| POST Basic & Correctional Training | 7/1/2022 - 6/30/2023 | N/A | 64,350 |
| Total expenditures | | | <u>\$ 114,068</u> |

- 2) For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.

Disbursements were selected from each of the programs listed in Procedure 1.

- 3) Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

Each of the selected disbursements agreed to the amount and payee in the supporting documentation.

- 4) Report whether the selected disbursements were coded to the correct fund and general ledger account.

Each of the selected disbursements were coded to the correct fund and general ledger account.

- 5) Report whether the selected disbursements were approved in accordance with the Council's policies and procedures.

Each of the selected disbursements were approved in accordance with the Council's policies and procedures.

- 6) For each selected disbursement made for federal grant awards, obtain the *Compliance Supplement* for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the *Compliance Supplement*, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

Each of the selected disbursements was compared to the grant agreements and compliance supplement, if applicable, and the Council was in compliance with the program compliance activities allowed or unallowed. The Council was also in compliance with the program compliance eligibility and compliance related to reporting, if applicable.

- 7) Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Council's financial records; and report whether the amounts in the close-out reports agree with the Council's financial records.

Each of the selected programs had close-out reports that agreed with the Council's financial records.

Open Meetings

- 8) Obtain evidence from management that agendas for meetings recorded in the minute book were posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

No exceptions noted.

Budget

- 9) For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the Council provided to the applicable federal, state or local grantor agency. Report whether the budgets for federal, state and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

For each of the grants exceeding \$5,000, the comprehensive grant budgets included the purpose of the grant, the duration of the grant, specific goals, objectives, and measures of performance.

State Audit Law

- 10) Report whether the Council provided for a timely report in accordance with R.S. 24:513.

The Council's report was timely submitted in accordance with R.S. 24:513.

- 11) Inquire of management and report whether the Council entered 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 Council was not in compliance with R.S. 24:513 (the audit law).

Management represented that the Council was not on the noncompliance list at any time during the fiscal year. Management further represented that the Council did not enter into any contracts during the fiscal year that were subject to the public bid law.

Prior-Year Comments

- 12) Obtain and report management's representation as to whether any prior-year suggestions, exceptions, recommendations, and/or comments have been resolved.

Not applicable.

We were engaged by the Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Council's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is solely to describe the scope of testing performed on the Council's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Hawthorn, Waymouth & Carroll, L.L.P.

January 8, 2024

**Capital District Law Enforcement Planning Council, Inc.
Schedule of Findings and Responses
Year Ended September 30, 2023**

Findings – Financial Statement Review

No current year findings.

**Capital District Law Enforcement Planning Council, Inc.
Summary of Prior Year Findings
Year Ended September 30, 2023**

Findings – Financial Statement Review

No prior year findings.

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Agencies)

_____ (Date Transmitted)

Hawthorn, Waymouth & Carroll, L.L.P.
8545 United Plaza Blvd. Suite 200
Baton Rouge, La 70809

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of September 30, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

We have detailed for you the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Yes No [] N/A []

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes No [] N/A []

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No [] N/A []

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No [] N/A []

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes No [] N/A []

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes No [] N/A []

Reporting

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No [] N/A []

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 []

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 []

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

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [] No [] N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No [] N/A []

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes No [] N/A []

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No [] N/A []

We have provided you with all relevant information and access under the terms of our agreement.

Yes No [] N/A []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No [] N/A []

We are not aware of any material misstatements in the information we have provided to you.

Yes No [] N/A []

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

Yes No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

Stacey Ewing Barbera Secretary 27 November 2023 Date

Stacey Ewing Barbera Treasurer 27 November 2023 Date

[Signature] President 11/22/23 Date

SCOTT M. PERRILLOUX
DISTRICT ATTY