

**EISNERAMPER**

**LAKESHORE CRIME PREVENTION DISTRICT**

**NEW ORLEANS, LOUISIANA**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2023**



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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Commissioners  
Lakeshore Crime Prevention District

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Lakeshore Crime Prevention District (the District), which comprise the statement of net position as of December 31, 2023, the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of December 31, 2023, and the respective changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Audit Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 5 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not 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 for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the District's basic financial statements. The accompanying budgetary comparison schedule and schedule of compensation, benefits, and other payments to agency head (supplemental information) on pages 12 and 13 are presented for purposes of additional analysis and are 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedule and schedule of compensation, benefits, and other payments to agency head is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*EisnerAmper LLP*

EISNERAMPER LLP  
Metairie, Louisiana  
May 17, 2024



**LAKESHORE CRIME PREVENTION DISTRICT**

**MANAGEMENT’S DISCUSSION AND ANALYSIS**

Management’s Discussion and Analysis (MD&A) for the Lakeshore Crime Prevention District (the District) is designed to:

- assist the reader in focusing on significant financial issues;
- provide an overview of the District’s financial activities;
- identify changes in the District’s financial position and results of operations and assist the user in determining whether financial position has improved or deteriorated as a result of the year’s operations; and
- identify other significant issues.

The information contained herein should be read in conjunction with the financial statements, notes thereto and other required supplemental information taken as a whole.

The MD&A is required supplementary information that introduces the reader to the basic financial statements and provides an overview of the District’s financial activities. The District’s basic financial statements consist of the following components: the District’s statement of net position, statement of revenues, expenses, and changes in net position, statement of cash flows, and the notes to financial statements.

***Enterprise Fund***

The District’s principal activity of aiding in crime prevention and adding to the security of the District’s residents is accounted for in a single proprietary fund – the enterprise fund. The enterprise funds are used to account for operations that are performed in a manner similar to a private business whereby, services are provided to the public on a user charge basis.

***Financial Analysis of the District***

<b><u>STATEMENTS OF NET POSITION</u></b>		
<b><u>DECEMBER 31, 2023 AND 2022</u></b>		
	<b><u>2023</u></b>	<b><u>2022</u></b>
Total assets	<b><u>\$ 276,868</u></b>	<b><u>\$ 222,051</u></b>
Total liabilities	<b><u>\$ 21,822</u></b>	<b><u>\$ 8,939</u></b>
Total net position	<b><u>\$ 255,046</u></b>	<b><u>\$ 213,112</u></b>

The District’s total assets for 2023 increased by \$54,817 due to funds received exceeding expenses. The District’s total liabilities for 2023 increased by \$12,883 due to timing of year end payments. The District’s assets exceeded its liabilities by \$255,046 as of December 31, 2023. There was an increase in total net position of \$41,934 from the previous year.

**LAKESHORE CRIME PREVENTION DISTRICT**  
**MANAGEMENT’S DISCUSSION AND ANALYSIS**

***Results of Operations***

<b><u>STATEMENTS OF ACTIVITIES</u></b>		
<b><u>FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022</u></b>		
	<b><u>2023</u></b>	<b><u>2022</u></b>
Total revenues	<b><u>\$ 276,991</u></b>	<b><u>\$ 274,895</u></b>
Total expenses	<b><u>235,057</u></b>	<b><u>223,842</u></b>
Change in net position	<b><u>41,934</u></b>	<b><u>51,053</u></b>
Net position - beginning of the year	<b><u>213,112</u></b>	<b><u>162,059</u></b>
Net position - end of the year	<b><u>\$ 255,046</u></b>	<b><u>\$ 213,112</u></b>

The District has received operating revenue from only one source, namely the property owners of this District as defined by Act 200 of the 2004 Louisiana Legislative Session. Each property owner is assessed a fee which is collected by the City of New Orleans and is then disbursed (minus a 1% fee) directly into the District’s bank account.

All funds that were spent by the District in 2023 were for: (1) security services performed by Pinnacle Security Services, (2) the production of several newsletters to the property owners of the District to inform them of the status of the District, (3) Directors and Officers insurance and (4) for the preparation and submission of audited financial statements and required supplementary information by a CPA to the Louisiana Legislative Auditor. The District Board’s priorities for 2023 have been to provide the maximum quality of security services to the neighborhood while conserving funds to provide a surplus if/when needed to, among other things, compensate for any increases in normal security services cost, to be able to provide disaster affects to the District, to fully inform the District residents through newsletters throughout the year and finally to continue a GPS/GSM Guard Trax security services monitoring system in order to ensure the very highest quality assurance of security services to our residents. This system provides the latest in minute-to-minute monitoring of the purchased security services, thus ensuring that our residents’ expenditure results in the very highest quality of security services to our District that can be achieved.

The District’s total net position increased by \$41,934 over the course of the year, primarily due to revenues exceeding expenses. Parcel fees, net of collection fees, increased \$1,035, and patrols and patrols – vehicle and fuel expenses increased by \$8,772, compared to the prior year.

***Economic Factors and Next Year’s Budget***

Because of the expenditure of providing 24-hour security to the District, the Board of Commissioners of the District has once again decided to continue to enact additional safeguards into our budget to address any potential future interruption of funds that are collected by and received from the City of New Orleans. Hurricane Katrina in 2005 was the catalyst for these safeguards. In 2021, the City of New Orleans experienced another major Hurricane. Many of the District’s guards were evacuated; however, as soon as the winds were less than 35 miles per hour, the guard service was back with limited personnel until all guards returned to the city. For the past few years, the District has stretched our budget to get the most guard service hours possible, but still realize we need to keep a reserve for future disasters. The District continues to be one of the safest neighborhoods in the City of New Orleans.

**LAKESHORE CRIME PREVENTION DISTRICT**  
**NEW ORLEANS, LOUISIANA**

**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2023**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 276,868
Total current assets	<u>276,868</u>

**TOTAL ASSETS** \$ 276,868

**LIABILITIES AND NET POSITION**

**Current Liabilities**

Accounts payable	\$ 21,822
Total current liabilities	<u>21,822</u>

Total liabilities 21,822

**Net Position**

Unrestricted	255,046
Total net position	<u>\$ 255,046</u>

The accompanying notes are an integral part of this financial statement.



**LAKESHORE CRIME PREVENTION DISTRICT**  
**NEW ORLEANS, LOUISIANA**

**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**OPERATING REVENUES**

Parcel fees, net of collection fees	<u>\$ 275,475</u>
Total operating revenues	<u>275,475</u>

**OPERATING EXPENSES**

Patrols	201,669
Patrols - vehicle and fuel	23,102
Accounting	7,000
Business insurance	1,194
Meeting notice signage	982
Newsletter	725
Website	<u>385</u>
Total operating expenses	<u>235,057</u>
Operating income	<u>40,418</u>

**NON-OPERATING REVENUES**

Interest income	<u>1,516</u>
Total non-operating revenues	<u>1,516</u>

**CHANGE IN NET POSITION** 41,934

**NET POSITION - BEGINNING OF THE YEAR** 213,112

**NET POSITION - END OF THE YEAR** \$ 255,046

The accompanying notes are an integral part of this financial statement.

**LAKESHORE CRIME PREVENTION DISTRICT**  
**NEW ORLEANS, LOUISIANA**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received from property owners (parcel fees, net of collection fees)	\$ 275,475
Payments for goods and services	<u>(222,174)</u>
Net cash provided by operating activities	<u>53,301</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received	<u>1,516</u>
Net cash provided by investing activities	<u>1,516</u>

**NET INCREASE IN CASH AND CASH EQUIVALENTS** 54,817

**CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR** 222,051

**CASH AND CASH EQUIVALENTS - END OF YEAR** \$ 276,868

**RECONCILIATION OF OPERATING INCOME TO NET CASH**  
**PROVIDED BY OPERATING ACTIVITIES**

Operating income	\$ 40,418
Adjustments to reconcile operating income to net cash provided by operating activities	
Changes in operating liabilities	
Accounts payable	<u>12,883</u>
Net cash provided by operating activities	<u><u>\$ 53,301</u></u>

The accompanying notes are an integral part of this financial statement.

## LAKESHORE CRIME PREVENTION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

#### **1. Summary of Operations and Significant Accounting Policies**

##### History and Organization

The Lakeshore Crime Prevention District (the District) was created as a public body by the Louisiana Legislature, 2004, Act No. 200, La. R.S. 33:9091.7 et. seq., to aid in crime prevention and to add to the security of the District's residents by providing for an increase in the presence of security personnel in the District.

The District services all parcels located in the geographic area it serves. The District has no paid employees and contracts with an external security company for patrolling. The Board of Commissioners consists of nine (9) appointed members. Board members are not compensated.

The governing authority of the City of New Orleans is authorized to impose and collect a parcel fee within the District. The amount of the fee is determined by an adopted resolution of the Board of Commissioners of the District.

Under applicable state law, the City of New Orleans was authorized to collect parcel fees within the District through December 31, 2010, subject to approval of such fees by the District's residents. The District is further authorized to extend the City's taxing authority for additional periods of up to four years each, subject to the approval of each such extension by the District's residents. In November 2004 the District's residents approved the City's initial six-year assessment authority, and in November 2010 the District's residents approved an additional four-year extension of the City's assessment authority through December 31, 2014. In November 2016, the District's residents approved an additional four-year extension of the City's assessment authority through December 31, 2020. In November 2020, the District's residents approved an additional four-year extension of the City's assessment authority through December 31, 2024.

##### Basis of Presentation

The accompanying financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States 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. The more significant of the government's accounting principles are described below.

##### Financial Reporting Entity

As the governing authority of the District, for reporting purposes, the Lakeshore Crime Prevention District is the financial reporting entity for the District. The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

## LAKESHORE CRIME PREVENTION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

#### **1. Summary of Operations and Significant Accounting Policies (continued)**

##### Financial Reporting Entity (continued)

The criteria for including organizations as component units within the District's reporting entity, are set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the District to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the District.
2. Organizations for which the Board does not appoint a voting majority but are fiscally dependent on the District.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the application of the above criteria, it was determined the Lakeshore Crime Prevention District has no potential component units. As a result, this report includes only funds and account groups which are controlled by or dependent on the District. Control by or dependence on the District was determined on the basis of budget adoption, taxing authority, authority to issue debt, election or appointment of governing body, and other general oversight responsibility. Additionally, in application of these criteria, it was determined that the District is not a component unit of any other government.

##### Basic Financial Statements – Enterprise Fund

The District is considered to operate as an enterprise fund. Enterprise funds are used to account for operations that are performed in a manner similar to a private business whereby, services are provided to the public on a user charge basis. Enterprise funds are accounted using a flow of economic resources measurement focus under which both long-term assets and liabilities are reported on the statement of net position. The statement of revenues, expenses, and changes in net position present increases (revenues) and decreases (expenses) in total net position.

##### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The District's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. All revenue items are recorded when the amount of the parcel fees to be received are measurable. Expenses are recorded when a liability is incurred.

##### 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 at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Actual results could differ from those estimates.

## LAKESHORE CRIME PREVENTION DISTRICT

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

#### **2. Budget**

In accordance with the Louisiana Local Government Budget Act, the procedures used by the District in establishing the budgetary data reflected in the financial statements include public notices of the proposed budget, public inspections, and public hearings. The District then legally adopts the budget. The budget for 2023 was adopted on November 2, 2022, as amended on March 1, 2023. Budgeted amounts included in the accompanying budgetary comparison schedule are as amended and adopted by the District for the year 2023.

#### **3. Cash and Cash Equivalents**

The District maintains cash accounts at local financial institutions. The Federal Deposit Insurance Corporation (FDIC) insures accounts at each institution up to \$250,000. The District has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

#### **4. Litigation and Claims**

At December 31, 2023, the District was neither involved in nor aware of any litigation or claims.

#### **5. Commitments and Contingencies**

The District has a contract/security services agreement with a company that provides guard patrol services for the protection of the property and persons located within the boundaries of the District. The most recent contract term with this company is set to expire June 30, 2024. The remaining commitment is based on set hourly rates based on hours needed.

The District is dependent on parcel fees revenue. Under applicable state law, the City of New Orleans was authorized to collect parcel fees within the District. The District's residents approved the City's assessment authority through December 31, 2024. In November 2024, the District's residents will vote on an additional four-year extension of the City's assessment authority through December 31, 2028. If the residents do not approve an additional four-year extension, and the District ceases to exist, any funds of the District shall be transmitted to the governing authority of New Orleans and shall be used for law enforcement purposes in the District.

**LAKESHORE CRIME PREVENTION DISTRICT**  
**NEW ORLEANS, LOUISIANA**

**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

	<b><u>Budget, as Amended</u></b>	<b><u>Actual</u></b>	<b><u>Variance</u></b>
<b><u>REVENUES</u></b>			
Parcel fees, net of collection fees	\$ 267,717	\$ 275,475	\$ 7,758
Interest income	500	1,516	1,016
	<u>268,217</u>	<u>276,991</u>	<u>8,774</u>
<b><u>EXPENSES</u></b>			
Direct expenses			
Patrols	204,600	201,669	(2,931)
Patrols - vehicle and fuel	23,450	23,102	(348)
	<u>228,050</u>	<u>224,771</u>	<u>(3,279)</u>
Administrative expenses			
Accounting	7,000	7,000	-
Business insurance	1,300	1,194	(106)
Meeting notice signage	828	982	154
Newsletter	1,500	725	(775)
Website	420	385	(35)
Contingency	29,119	-	(29,119)
	<u>40,167</u>	<u>10,286</u>	<u>(29,881)</u>
Total expenses	<u>268,217</u>	<u>235,057</u>	<u>(33,160)</u>
CHANGE IN NET POSITION	-	41,934	41,934
Net position:			
Beginning of year	217,112	213,112	(4,000)
End of the year	<u>\$ 217,112</u>	<u>\$ 255,046</u>	<u>\$ 37,934</u>

**LAKESHORE CRIME PREVENTION DISTRICT**  
**SCHEDULE OF COMPENSATION, BENEFITS AND**  
**OTHER PAYMENTS TO AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

The schedule of compensation, benefits and other benefits to agency head, political subdivision head or chief executive officer is presented in compliance with Act 706 of the 2014 Session of the Louisiana Legislature, as amended.

The District has no employees and the President of the governing board of commissioners, Byron J. Casey III (agency head), serves without compensation, remuneration, benefits or otherwise for the year ended December 31, 2023. Accordingly, there are no applicable payments to report.

<b>Purpose</b>	<b>Amount</b>
Salary	-
Benefits-insurance	-
Benefits-retirement	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	\$982
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Commissioners  
Lakeshore Crime Prevention District

We have audited, in accordance with the 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, the financial statements of Lakeshore Crime Prevention District (the District), which comprise the statement of net position as of December 31, 2023, the related statements of revenues, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated May 17, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.



## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*EisnerAmper LLP*

EISNERAMPER LLP  
Metairie, Louisiana  
May 17, 2024

EISNERAMPER  
LLP



**LAKESHORE CRIME PREVENTION DISTRICT**

**NEW ORLEANS, LOUISIANA**

Schedule of Findings and Recommendations

Year ended December 31, 2023

- (1) Current Year Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:

**None noted.**