

LAKEVIEW CRIME PREVENTION DISTRICT

FINANCIAL STATEMENTS

December 31, 2019



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Lakeview Crime Prevention District
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December 31, 2019

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Report



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INDEPENDENT AUDITORS' REPORT

To the Board of Commissioners of
Lakeview Crime Prevention District
New Orleans, Louisiana

We have audited the accompanying financial statements of the business-type activities of the Lakeview Crime Prevention District (the District) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of December 31, 2019, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis beginning on page 4 and the budgetary comparison information on page 8 be presented to supplement the basic financial statements. Such 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 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The schedule of compensation paid to board members and schedule of compensation, benefits, and other payments to agency head are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of compensation paid to board members and schedule of compensation, benefits, and other payments to agency head are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 schedule of compensation paid to board members and schedule of compensation, benefits, and other payments to agency head are 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 June 22, 2020, 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 solely 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.

Carly Riggs & Ingram, L.L.C.

Metairie, Louisiana

June 22, 2020



**Required Supplementary
Information**

Lakeview Crime Prevention District Management's Discussion and Analysis

Management's Discussion and Analysis (MD&A) for the Lakeview 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;
- identify any significant variations from the original, amended, and final budget amounts and include any currently known reasons for any variations that are expected to have a significant effect on future services or liquidity; and
- identify other significant issues.

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

The MD&A is required supplementary information that introduces the reader to the general-purpose 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, expenditures, and changes in net position and budgetary comparison, statement of cash flows, and the notes to the financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT

The District's total assets for 2019 increased by \$47,643 due to a decrease in patrol expenditures in the current fiscal period. The District's total liabilities for 2019 decreased by \$7,462 as a result of a decrease in overtime billing for patrols in the last month of the fiscal period. As a result, there was an increase in net position of \$55,105 from the beginning of the year.

RESULTS OF OPERATIONS

Operating capital for 2019 was received from assessments on property owners of the District as defined by Act 200 of the Louisiana Legislature. Each parcel owner is assessed a \$135 fee per year which is collected by the City of New Orleans and remitted to the District. The City of New Orleans charges a 1% collection fee, which is deducted prior to remittance to the District. The District also earns interest income on funds on deposit.

Lakeview Crime Prevention District Management's Discussion and Analysis

RESULTS OF OPERATIONS (Continued)

The Board of Commissioners of the District has directed all revenues to providing the maximum security presence as directed by statute. For 2019, patrols were manned by two officers serving four hour shifts, twenty four hours per day, seven days per week. Additional patrols are scheduled as deemed necessary.

The District's total net position increase by \$55,105 over the course of the year's operations primarily due to a decrease in expenditures. In 2019, the decrease in total expenditures of \$109,203, or 11%, as compared to the previous year was mainly a result of the District incurring less overtime (which increases the normal hourly rate by 50%) for patrol officers during the current year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Board has deemed it necessary to hold security at its current level for the near future as it is unknown what percentage of residents will remain in the District and also in what time frame the City of New Orleans will be able to collect and subsequently distribute the funds collected on behalf of the District in 2020. Because of these two unknowns, the level of security will be reevaluated to determine the level that is most fiscally prudent for the District in 2020 as these facts become known.

During 2019, the Board of Commissioners of the District approved an increase in the annual parcel fee per parcel from \$135 to \$150 effective January 1, 2020.

The Board of Commissioners of the District has strictly adhered to all Louisiana Ethics Laws and Parliamentary Procedures during 2019 when conducting District business.

ORIGINAL VS. AMENDED BUDGET

The District adopts an annual operating budget including proposed expenditures and anticipated parcel fee collections.

The District's original budget shows patrol expenditures in excess of the amended budget in the amount of \$76,536. This variance is primarily the result of the District incurring less overtime (which increases the normal hourly rate by 50%) for patrol officers during the current year.

The District's original budget shows police sedan, radio, and equipment in excess of the amended budget in the amount of \$43,457. This variance is the result of the board deciding, subsequent to the adoption of the original budget, that the proposed additional sedans and additional equipment were going to be postponed to a subsequent fiscal period.

The District's original budget shows technology/IT equipment expenditures in excess of the amended budget in the amount of \$41,263. This variance is primarily the result of the District budgeting for additional expenses related to the implementation of their crime fighting camera program; actual implementation fees were not as high as the Board originally budgeted.

Lakeview Crime Prevention District Management's Discussion and Analysis

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Mr. Brian Anderson
Board President

Lakeview Crime Prevention District
PO Box 24051
New Orleans, Louisiana 70184



Financial Statements

Lakeview Crime Prevention District
Statement of Net Position

December 31, *2019*

Assets

Current assets

Cash and cash equivalents	\$ 299,020
Parcel fees receivable	16,054
Prepaid expenditures	1,776

Total assets 316,850

Liabilities

Current liabilities

Accounts payable	111,037
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Total liabilities 111,037

Net Position

Unrestricted 205,813

Total net position \$ 205,813

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

Lakeview Crime Prevention District
Statement of Revenues, Expenditures, and Changes in Net Position
and Budgetary Comparison

<i>For the year ended December 31, 2019</i>	Actual	<i>Original Budget</i>	<i>Amended Budget</i>	<i>Variance</i>
Revenues				
Parcel fees	\$ 927,365	\$ 924,458	\$ 911,311	
Interest	223	250	250	
Total revenues	927,588	924,708	911,561	16,027
Expenditures				
Direct expenditures				
Patrols	805,685	882,220	805,684	
Administrative Expenditures				
Technology/IT equipment	18,737	60,000	18,737	
Insurance	22,002	23,500	22,002	
Accounting	17,950	20,000	17,950	
Legal fees	5,114	10,000	5,114	
Telephone	1,792	2,000	1,792	
Miscellaneous	1,203	1,500	1,204	
Police sedans	-	28,457	-	
Website	-	500	-	
Sedan radios & equipment	-	15,000	-	
Newsletter	-	4,000	-	
Total expenditures	872,483	1,047,177	872,483	-
Change in net position	55,105	(122,469)	39,078	16,027
Net position, beginning of year	150,708			
Net position, end of year	\$ 205,813			

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

Lakeview Crime Prevention District
Statement of Cash Flows

<i>For the year ended December 31,</i>	<i>2019</i>
<hr/>	
Cash Flows from Operating Activities	
Change in net position	\$ 55,105
Adjustments to reconcile change in net position to cash provided by (used in) operating activities:	
Parcel fees receivable	(16,054)
Accounts payable	(7,462)
<hr/>	
Net cash provided by (used in) operating activities	31,589
Net increase (decrease) in cash and cash equivalents	31,589
Cash and cash equivalents, beginning of year	267,431
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Cash and cash equivalents, end of year	\$ 299,020
<hr/>	

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

Lakeview Crime Prevention District Notes To Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Lakeview Crime Prevention District (the District) was created as a public body by Acts of the Louisiana Legislature, 1997, No. 1132, La. R.S. 33:9091.1, to aid in crime prevention and to add to the security of Lakeview residents by providing an increase in the presence of law enforcement personnel in the District.

The Board of Commissioners is constituted of eleven (11) appointed members. The President of the Lakeview Civic Improvement Association is an ex officio member. The Board of Directors of the Lakeview Civic Improvement Association appoints four members. The member or members of the Louisiana House of Representatives who represent the area which comprises the District appoints one member. The member or members of the Louisiana Senate who represent the area which comprises the District appoint one member. The assessor for the second municipal district appoints one member. The assessor for the seventh municipal district appoints one member. The Mayor of the City of New Orleans appoints one member. The council member or council members who represent the District appoint one member. All members of the Board are required to own property within the District. The terms of the members are concurrent with the respective appointing authority.

The District services all parcels located in the geographic area it serves. The District has no paid employees and contracts with the City of New Orleans for off-duty police officers to patrol the District.

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. As of the September 29, 2016 board meeting, the parcel fee of \$135 per parcel per year was approved by the Board. The amount of the fee may be increased, but may not exceed \$150 per parcel per year. The District assesses parcel fees to all property, both developed and undeveloped. On April 25, 2019, the Board voted to raise the parcel fee to \$150 per parcel per year effective January 1, 2020.

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.

Basic Financial Statements – Enterprise Fund

The enterprise fund is 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. An enterprise fund is accounted for using a flow of economic resources measurement focus and the accrual basis of accounting under which both long-term assets and liabilities are reported on the statement of net position.

Lakeview Crime Prevention District Notes To Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The District's financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the provider have been met.

Budgetary Basis of Accounting

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. Budgeted amounts included in the accompanying statements are as originally adopted and amended by the District for the year 2019.

Assets, Liabilities, and Net Position

Cash and cash equivalents - The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Parcel fees receivable – Parcel fees receivable are reported net of the allowance for doubtful accounts. Parcel fees recognized are assessed annually by management for collectability. There was no allowance as of December 31, 2019 as management believes that all receivable amounts are collectible.

Lakeview Crime Prevention District Notes To Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues and Expenditures/Expenses

Parcel fees – Parcel fees are assessed annually by the Orleans Parish Assessor’s Office. These fees are included with each resident’s property tax statements. Parcel fees are recognized in the year in which they are made available to the District in accordance with accounting standards generally accepted in the United States of America.

Interest revenue – Interest revenue, which includes interest earned on cash deposit accounts, is recognized when made available to the District in accordance with accounting standards generally accepted in the United States of America.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 22, 2020. See Note 6 for relevant disclosures. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 2: 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. As of December 31, 2019, the District’s account balances exceeded the FDIC insurance by \$49,020. The under-insured portion is secured by pledged collateral as required. The District has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk to cash.

Note 3: PARCEL FEES RECEIVABLE

During the year, parcel fee remittances from the City of New Orleans were delayed due to unforeseen circumstances, As a result of this delay, certain parcel fee remittances from the current fiscal year were not received until subsequent to the date of the financial statements. As of December 31, 2019, \$16,054 in unremitted parcel fees were due from the City of New Orleans.

Note 4: ACCOUNTS PAYABLE

During the year, invoices for services provided by the City of New Orleans were delayed due to unforeseen circumstances, As a result of this delay, payments were unable to be remitted until invoices were able to be processed. This process was delayed until subsequent to the date of the financial statements. As of December 31, 2019, \$109,712 was owed to the City of New Orleans for services performed.

Lakeview Crime Prevention District Notes To Financial Statements

Note 5: LITIGATION AND CLAIMS

At December 31, 2019, the District was not involved in litigation nor was the District aware of any claims.

Note 6: SUBSEQUENT EVENTS

Management evaluated all events or transactions that occurred after December 31, 2019 through June 22, 2020, the date the current year's financial statements were available to be issued. The following events occurred:

- As noted in Note 1, effective January 1, 2020, the parcel fee was increased from \$135 per parcel per year to \$150 per parcel per year.
- Subsequent to the date of the financial statements, in March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, uncertainties have arisen that may have a significant negative impact on the operating activities and results of the District. The occurrence and extent of such an impact will depend on future developments, including (i) the duration and spread of the virus, (ii) government quarantine measures, (iii) voluntary and precautionary restrictions on travel or meetings, (iv) the effects on the financial markets, and (v) the effects on the economy overall, all of which are uncertain.



Other Supplementary Information

Lakeview Crime Prevention District
Schedule of Compensation Paid to Board Members

For the year ended December 31,

2019

Board Member	Amount
Henry F. Yoder, Jr 175 32nd. St., New Orleans, LA 70124	\$ -
Jeb Bruneau 7038 General Haig St., New Orleans, LA 70124	-
Graham Ryan 6145 General Diaz St., New Orleans, LA 70124	-
Ann Marie Leblanc 6461 General Diaz St., New Orleans, LA 70124	-
Val Cupit 6825 General Diaz St., New Orleans, LA 70124	-
Melissa Lessell 254 30th St., New Orleans, LA 70124	-
Brian Anderson 6925 Canal Blvd., New Orleans, LA 70124	-
Martin Landrieu 6572 General Haig St., New Orleans, LA 70124	-
Nancy Lytle 5525 Milne Blvd., New Orleans, LA 70124	-
Reid Raymond 5978 General Diaz St., New Orleans, LA 70124	-
Rory Bellina 6565 Canal Blvd., New Orleans, LA 70124	-

See independent auditors' report.

**Lakeview Crime Prevention District
Schedule of Compensation, Benefits,
and Other Payments to Agency Head**

For the year ended December 31,

2019

Agency Head Name: Brian Anderson, Board President

<i>Purpose</i>	<i>Amount</i>
Salary	\$ -
Benefits-insurance	-
Benefits-retirement	-
Uniforms	-
Per diem	-
Reimbursements-advertising	-
Travel	-
Fuel usage	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-
Total	\$ -

See independent auditors' report.



**Other Required Report and
Related Schedules**



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**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 of
Lakeview Crime Prevention District
New Orleans, Louisiana

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 the business-type activities of the Lakeview Crime Prevention District (the District) as of and for the year ended December 31, 2019, and the related notes to the financial statements, and have issued our report thereon dated June 22, 2020.

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) to determine the auditing 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 or employees, 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 District'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 may exist that have not been identified.

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 determination of financial statement amounts. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cam, Riggs & Ingram, L.L.C.

Metairie, Louisiana
June 22, 2020

**Lakeview Crime Prevention District
Schedule Of Findings and Responses
For the Year Ended December 31, 2019**

SECTION I - SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control of financial reporting:

Material weaknesses identified yes no

Significant deficiencies identified that
are considered to be material weaknesses yes no

Noncompliance material to financial statement notes? yes no

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III—COMPLIANCE FINDINGS

None noted.

**Lakeview Crime Prevention
Summary Schedule Of Prior Audit Findings
For the Year Ended December 31, 2018**

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III—COMPLIANCE FINDINGS

2018-001 – Failure to Comply with Louisiana Ethics Law

Criteria: The District is required to comply with Louisiana Revised Statute 42:1101-1124 [Code of Ethics]. Per LA RS 42:1101-1124, each employee, board member and/or elected official of the agency (public servant) must receive the annual ethics training as required.

Auditors' recommendation: The District should verify that all Board members are compliant with LA RS 42:1101-1124 and have received the annual ethics training.

Status: Resolved; all board members were in compliance with LA RS 42:1101-1124 during the year ended December 31, 2019.