

LAKEVIEW CRIME PREVENTION DISTRICT

FINANCIAL STATEMENTS

As of and For the Year Ended December 31, 2018



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**LAKEVIEW CRIME PREVENTION DISTRICT
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DECEMBER 31, 2018**

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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, 2018, 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, 2018, 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 May 28, 2019, 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.

Carr, Riggs & Ingram, L.L.C.

May 28, 2019



**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, 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 2018 increased by \$17,744 due to the timing of the December 2018 patrol expenses. The significant changes in total liabilities as compared to 2017 is the result of timing differences in patrol billings by the City of New Orleans. As a result, there was a decrease in net position of \$54,771 from the previous year.

RESULTS OF OPERATIONS

Operating capital for 2018 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

The Board of Commissioners of the District has directed all revenues to providing the maximum security presence as directed by statute. For 2018, 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. Surpluses from operations are retained by the District and have been designated exclusively for patrols.

The District's total net position decreased by \$54,771 over the course of the year's operations primarily due to an increase in expenditures. In 2018, the increase in total expenditures of \$170,623, or 21.04%, as compared to the previous year was mainly a result of the City of New Orleans increasing the salary 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 2019. 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 2019 as these facts become known. In addition, the New Orleans Police Department continues to incur significant overtime for its officers, consequently limiting the availability of officers for detail shifts for the District.

The Board of Commissioners of the District has strictly adhered to all Louisiana Ethics Laws and Parliamentary Procedures during 2018 when conducting District business.

ORIGINAL BUDGET VS. ACTUAL

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

The District's actual revenues show parcel fee revenue in excess of the original budget in the amount of \$20,888. This variance is the result of the District's estimated collection rate on prior year's parcel fees being higher than the Board's original estimate.

The District's actual expenditures shows patrol expenditures in excess of the original budget in the amount of \$15,562. This variance is primarily the result of additional security being required in the current year and the overtime pay required paid out in order to obtain the additional patrolmen.

The District's original budget shows police sedan, radio, and equipment in excess of the actual expenditures in the amount of \$80,000. 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 no longer needed.



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**

As of December 31,

2018

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 267,431
Prepaid expenditures	1,776

Total Current Assets	269,207
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TOTAL ASSETS	\$ 269,207
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LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Accounts payable	\$ 118,499
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Total Liabilities	118,499
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NET POSITION - UNRESTRICTED	150,708
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TOTAL LIABILITIES AND NET POSITION	\$ 269,207
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The accompanying notes are an integral part of this financial statement.

**LAKEVIEW CRIME PREVENTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
CHANGES IN NET POSITION AND BUDGETARY COMPARISON**

For the Year Ended December 31,

2018

	<i>Actual</i>	<i>Original Budget*</i>	<i>Variance</i>
REVENUES			
Parcel fees	\$ 926,683	\$ 905,795	
Interest	232	250	
TOTAL REVENUES	926,915	906,045	20,870
EXPENDITURES			
Direct expenditures			
Patrols	888,291	872,729	
Total Direct Expenditures	888,291	872,729	
Administrative Expenditures			
Technology/IT equipment	41,110	45,000	
Insurance	22,666	22,500	
Accounting	19,700	23,200	
Legal fees	6,834	12,000	
Telephone	1,796	2,200	
Miscellaneous	1,289	4,500	
Police sedans	-	50,000	
Sedan radios & equipment	-	30,000	
Newsletter	-	5,000	
Total Administrative Expenditures	93,395	194,400	
TOTAL EXPENDITURES	981,686	1,067,129	(85,443)
CHANGE IN NET POSITION	(54,771)	<u>\$ (161,084)</u>	<u>\$ 106,313</u>
NET POSITION - Beginning of year	205,479		
NET POSITION - End of year	\$ 150,708		

**The final amended budget was not formally approved by the Board of Commissioners and has not been included in this financial statement.*

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>	2018
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net position	\$ (54,771)
Adjustments to reconcile change in net position to cash provided by operating activities:	
Accounts payable	72,515
Net Cash Provided By Operating Activities	17,744
CASH AND CASH EQUIVALENTS - Beginning of year	249,687
CASH AND CASH EQUIVALENTS - End of year	\$ 267,431

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

LAKEVIEW CRIME PREVENTION DISTRICT NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - INTRODUCTION

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 District 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 year was approved by the Board. The amount of the fee may be increased, but may not exceed one hundred fifty dollars per parcel per year. The District assesses parcel fees to all property, both developed and undeveloped.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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 THE FINANCIAL STATEMENTS

NOTE 2 - 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 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. All expenditures are recorded when a liability is incurred.

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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. Budgeted amounts included in the accompanying statements are as originally adopted and amended by the District for the year 2018.

NOTE 4 - 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, 2018, the District's account balances exceeded the FDIC insurance by \$17,431. 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 5 - LITIGATION AND CLAIMS

At December 31, 2018, the District was not involved in litigation nor was the District aware of any claims.



**LAKEVIEW CRIME PREVENTION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 6 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 28, 2019, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.



Other Supplementary Information

**LAKEVIEW CRIME PREVENTION DISTRICT
SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
FOR THE YEAR ENDED DECEMBER 31, 2018**

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,

2018

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, 2018, and the related notes to the financial statements, and have issued our report thereon dated May 28, 2019.

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 weakness 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.

Carr, Riggs & Ingram, L.L.C.

May 28, 2019

**LAKEVIEW CRIME PREVENTION DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED DECEMBER 31, 2018**

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

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.

Condition: Of the eleven (11) eligible Board members who served during the year ended December 31, 2018, one member did not complete the required annual ethics training prior to the closing of the fiscal year.

Effect: The District is not in compliance with LA RS 42:1101-1124.

Cause: One Board member did not complete the required annual ethics training prior to the closing of the fiscal year.

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 and Planned Corrective Action: See page 19.

**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

None noted.

LAKEVIEW CRIME PREVENTION DISTRICT

P.O. Box 24051

New Orleans, LA 70184

MANAGEMENT'S RESPONSE TO FINDINGS

Finding 2018-001 – Failure to Comply with Louisiana Ethics Law

Status: In progress.

Planned Corrective Action: Ensure all Board members throughout the year have completed the required annual ethics training.

Person(s) Responsible: Brian Anderson, Board President

Estimated Completion Date: December 31, 2018


Brian Anderson, Board President

LAKEVIEW CRIME PREVENTION DISTRICT

AGREED-UPON PROCEDURES REPORT

As of and for the Year Ended December 31, 2018



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by Lakeview Crime Prevention District (the District) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) as of December 31, 2018. The District's management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The required procedures and our results are as follows:

Written Policies and Procedures

1. Obtain and inspect the District's written policies and procedures and observe that they address each of the following categories and subcategories:
 - a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget
Results: No exceptions were found as a result of applying the procedure.
 - b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
Results: No exceptions were found as a result of applying the procedure.
 - c) ***Disbursements***, including processing, reviewing, and approving
Results: No exceptions were found as a result of applying the procedure.

- d) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process

Results: No exceptions were found as a result of applying the procedure.

- e) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111- 1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the District's ethics policy.

Results: No exceptions were found as a result of applying the procedure.

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 those C/C areas identified in the SAUPs. 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.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, 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 LLA as a public document.

Carri Riggs & Ingram, L.L.C.

May 28, 2019