

**LAFAYETTE METRO INVESTIGATIONS**  
**FINANCIAL REPORT**  
**YEAR ENDED DECEMBER 31, 2018**

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# KOLDER, SLAVEN & COMPANY, LLC

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Lafayette Metro Investigations  
Lafayette, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of Lafayette Metro Investigations (Metro Units) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Metro Units 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.

#### *Auditor's Responsibility*

Our responsibility is to express opinions 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 evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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 auditor considers internal control relevant to the entity'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 entity'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 opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Metro Units as of December 31, 2018, and the respective changes in financial position 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 budgetary comparison information on page 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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.

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2019, on our consideration of the Metro Unit'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 internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Metro Units' internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Lafayette, Louisiana  
June 24, 2019

**BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Statement of Net Position  
December 31, 2018

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and interest-bearing deposits	\$ 108,957
Receivables	13,396
Prepaid items	<u>6,560</u>
Total current assets	<u>128,913</u>
Noncurrent assets:	
Security deposit	6,500
Capital assets, net	<u>2,457</u>
Total noncurrent assets	<u>8,957</u>
TOTAL ASSETS	<u>137,870</u>
NET POSITION	
Net investment in capital assets	2,457
Unrestricted	<u>135,413</u>
TOTAL NET POSITION	<u>\$ 137,870</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Statement of Activities  
For the Year Ended December 31, 2018

		Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Public safety	\$ 233,689	\$ 97,442	\$ 20,000	\$ -	\$(116,247)
		General revenues:			
					1,684
					330
					<u>2,014</u>
					(114,233)
					<u>252,103</u>
					<u>\$ 137,870</u>

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

LAFAYETTE METRO INVESTIGATIONS

Lafayette, Louisiana  
Governmental Fund

Balance Sheet  
December 31, 2018

	<u>General Fund</u>
ASSETS	
Cash and interest-bearing deposits	\$ 108,957
Receivables	13,396
Prepaid items	6,560
Security deposit	<u>6,500</u>
Total assets	<u>\$ 135,413</u>
FUND BALANCE	
Fund balance:	
Nonspendable (prepaid expenses)	\$ 6,560
Unassigned	<u>128,853</u>
Total fund balance	<u>\$ 135,413</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
December 31, 2018

Total fund balance for governmental funds at December 31, 2018	\$ 135,413
Total net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:	
Equipment, net of \$93,760 of accumulated depreciation	<u>2,457</u>
Net position at December 31, 2018	<u>\$ 137,870</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana  
Governmental Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
For the Year Ended December 31, 2018

	General Fund
Revenues:	
Forfeitures	\$ 95,152
Restitution	2,290
Intergovernmental -	
Lafayette Consolidated Government	10,000
Lafayette Parish Sheriff	10,000
Interest	1,684
Other	330
Total revenues	119,456
 Expenditures:	
Current -	
Public safety	197,588
Net change in fund balance	(78,132)
 Fund balance, beginning	213,545
 Fund balance, ending	\$ 135,413

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund  
to the Statement of Activities  
For the Year Ended December 31, 2018

Total net changes in fund balance for the year ended December 31, 2018 per statement of revenues, expenditures and changes in fund balance	\$ (78,132)
The change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Depreciation expense for the year ended December 31, 2018	(17,865)
Loss on disposal of assets	<u>(18,236)</u>
Total changes in net position for the year ended December 31, 2018 per statement of activities	<u>\$ (114,233)</u>

The accompanying notes are an integral part of the basic financial statements.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Notes to Basic Financial Statements

INTRODUCTION

The Lafayette Metro Narcotics Agency was formed by a joint powers agreement entered into on November 17, 1988, between the City of Lafayette, the University of Southwestern Louisiana, the District Attorney of the Fifteenth Judicial District, and the Lafayette Parish Sheriff. The entity's primary responsibility was to perform investigations and analytical studies of controlled substances and, when necessary under lawful rules, take into custody all persons accused of committing criminal violations with the emphasis on controlled substances.

The Lafayette Metro Narcotics Agency was terminated on October 5, 2000, through an agreement between the Lafayette City-Parish Consolidated Government, the University of Louisiana at Lafayette, the District Attorney of the Fifteenth Judicial District, and the Sheriff of Lafayette Parish. The Lafayette Metro Narcotics Task Force was formed by a joint powers agreement entered into on October 5, 2000, between the Lafayette City-Parish Consolidated Government and the Lafayette Parish Sheriff's Department. The Task Force's primary responsibility was to continue the elimination of illegal controlled substance activities that presently exist within Lafayette Parish as previously implemented by the Lafayette Metro Narcotics Agency.

On July 25, 2012, the Lafayette City-Parish Consolidated Government and the Lafayette Parish Sheriff's Department entered into an intergovernmental agreement to rename and expand Lafayette Metro Narcotics Task Force to Lafayette Metro Investigations. Lafayette Metro Investigations consists of a controlled substance investigation unit and a crime scene investigation unit. The City-Parish and Sheriff shall each contribute an equal amount to the operation of both. The fiscal committee shall consist of the following, to-wit: the chief of enforcement of the Lafayette Parish Sheriff's office, the major of the Criminal Investigation Division of the Lafayette Police Department, the chief financial officer of the Lafayette Parish Sheriff's office, and the Administrative Captain of the Lafayette Police Chief. Each of the units shall be managed by its own special agent in charge: the chief enforcement of the Lafayette Parish Sheriff's office and the major of the Criminal Investigation Division of the Lafayette Police Department.

On July 11, 2018, the Lafayette City-Parish Consolidated Government decided to terminate the intergovernmental agreement. On November 1, 2018, the controlled substance abuse investigation unit ceased operations. The crime scene investigation unit will remain in operation through 2020, when the operating lease for the building expires.

(1) Summary of Significant Accounting Policies

A. Financial Reporting Entity

The Metro Units are solely responsible for the operations of its office, which includes authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Metro Units' office that are paid or provided by the members of the joint agreement, the Metro Units are financially independent.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

B. Basis of Presentation

The accompanying basic financial statements of the Metro Units have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Metro Units as a whole. These statements include all the financial activities of the Metro Units. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from nonexchange transactions are recognized in accordance with professional standards.

The statement of activities presents a comparison between direct expenses and program revenues for the Metro Units' governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include forfeitures, restitution, and contributions. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The Metro Units uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid the Metro Units by segregating transactions related to certain functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund or its total assets, liabilities, revenues, or expenditures of the individual governmental fund is at least 10 percent of the corresponding total for all governmental funds. For reporting purposes, the General Fund is considered to be a major fund. The fund of the Metro Units is described below:

Governmental Fund -

General Fund - This fund is the primary operating fund of the Metro Units and it accounts for the operations of the Metro Units. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and internal policy.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

C. Measurement Focus/Basis of Accounting

The amounts reflected in the governmental fund are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of the Metro Unit's operations.

The amounts reflected in the governmental fund use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Metro Units considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental fund uses the following practices in recording revenues and expenditures:

Revenues

Intergovernmental revenues and forfeitures are recorded when Metro Units are entitled to the funds.

Interest on interest-bearing deposits is recorded or accrued as revenues when earned. Substantially all other revenues are recorded when received.

Expenditures

Capital expenditures and purchases of various operating supplies are regarded as expenditures at the time purchased.

D. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits and interest-bearing demand deposits. They are stated at cost, which approximates market.

E. Prepaid Items

Prepaid items consist of various payments that the Metro Units has made in advance for goods or services to be received in the future.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

F. Capital Assets

Capital assets are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the Metro Units as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Asset Class	Estimated Useful Lives
Equipment	5-7 years

G. Forfeited Assets

The Metro Units acquires various assets which are forfeited by defendants in accordance with judgments rendered by the courts in certain drug-related cases. It is the policy of the agency to sell all forfeited assets and record the proceeds as revenue at the time of the sale. At December 31, 2018, the Metro Units has numerous assets which have not been sold and are not reported in the accompanying financial statements.

H. Deferred Outflows of Resources and Deferred Inflows of Resources

In some instances, the GASB requires a government to delay recognition of decreases in net position as expenditures until a future period. In other instances, governments are required to delay recognition of increases in net position as revenues until a future period. In these circumstances, deferred outflows of resources and deferred inflows of resources result from the delayed recognition of expenditures or revenues, respectively. There were no deferred inflows or outflows as of December 31, 2018.

I. Equity Classifications

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

- a. Net investment in capital assets - Consists of capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – Net position is considered restricted if the use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws or debt.
- c. Unrestricted net position – Consists of all other net position that does not meet the definition of “net investment in capital assets” or “restricted”.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

When both restricted and unrestricted resources are available for use, it is the Metro Units' policy to use restricted resources first, then unrestricted resources as they are needed.

In the governmental fund financial statements, fund equity is classified as fund balances and are classified as follows:

- a. Nonspendable – Includes amounts that cannot be spent because they are either not spendable in form or legally or contractually required to remain intact.
- b. Restricted – Includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provisions or enabling legislation.
- c. Committed – Includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to directives of the individual who has the highest level of decision making authority. Commitments may be modified or rescinded only through actions of that individual.
- d. Assigned – Includes amounts that are intended to be used for a specific purpose, but do not meet the definition of restricted or committed fund balance.
- e. Unassigned – Includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund.

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the Metro Units considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Metro Units considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, unless the Sheriff has provided otherwise in its commitment or assignment actions.

J. Estimates

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

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the Metro Units may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Metro Units may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2018, the Metro Units had cash and interest-bearing deposits (book balances) totaling \$108,957 attributable to governmental activities.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the deposits may not be recovered or the collateral securities that are in the possession of an outside party will not be recovered. These deposits are stated at cost, which approximates fair value. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. As of December 31, 2018, bank balances in the amount of \$110,422 were secured by federal deposit insurance.

(3) Capital Assets

Capital asset activity for the year ended December 31, 2018 was as follows:

	<u>Balance</u> <u>1/1/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2018</u>
Governmental activities:				
Capital assets being depreciated				
Equipment	\$ 252,855	\$ -	\$ 156,638	\$ 96,217
Less: accumulated depreciation				
Equipment	<u>214,297</u>	<u>17,865</u>	<u>138,402</u>	<u>93,760</u>
Governmental activities, capital assets, net	<u>\$ 38,558</u>	<u>\$ 17,865</u>	<u>\$ 18,236</u>	<u>\$ 2,457</u>

Depreciation expense in the amount of \$17,865 was charged to public safety.

(4) Risk Management

The Metro Units are exposed to risks of loss in the areas of professional liability, auto liability, general liability, and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year, nor have settlements exceeded coverage for the past three years.

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Notes to Basic Financial Statements (Continued)

(5) Operating Leases

The Metro Units began leasing a building on September 1, 2016 under a four-year lease term, requiring monthly payments of \$6,560. Lease expense for the year ended December 31, 2018 totaled \$78,720.

Future minimum lease payments are as follows:

Year Ending December 31,	
2019	\$ 78,720
2020	52,480
	\$ 131,200

(6) Litigation and Claims

As of December 31, 2018, the Metro Units was not involved in any lawsuits claiming damages.

(7) Expenditures of Lafayette Metro Investigations Office Paid by Members of the Joint Agreement

The Metro Units' deputies are employees of and the vehicles used are owned by Lafayette Parish Sheriff and Lafayette City-Parish Consolidated Government. All related expenses are paid by these two governmental entities. Accordingly, these expenditures are not included in the accompanying financial statements.

(8) Compensation, Benefits, and Other Payments to Agency Head

The Metro Units' agency head did not receive any compensation, benefits, or other payments from public funds for the year ended December 31, 2018.

(9) Board Members

During the year ended December 31, 2018, the following individuals served on the Board of Directors and received no compensation:

Board Member	Term
Sheriff Mark Garber	1/1/2018 - 12/31/2018
Major Arthur Lebreton	1/1/2018 - 12/31/2018
Colonel Carlos Stout	1/1/2018 - 12/31/2018
Captain Kirk Colarelli	1/1/2018 - 12/31/2018
Officer Grayson Lacombe	1/1/2018 - 12/31/2018
Captain Chad Langley	1/1/2018 - 12/31/2018

**REQUIRED SUPPLEMENTARY  
INFORMATION**

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Budgetary Comparison Schedule  
Year Ended December 31, 2018

	Budget		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Forfeitures	\$ 100,000	\$ 95,000	\$ 95,152	\$ 152
Restitution	4,000	2,300	2,290	(10)
Intergovernmental -				
Lafayette Consolidated Government	-	10,000	10,000	-
Lafayette Parish Sheriff	-	10,000	10,000	-
Interest	4,000	1,300	1,684	384
Other	100	300	330	30
<b>Total revenues</b>	<u>108,100</u>	<u>118,900</u>	<u>119,456</u>	<u>556</u>
<b>Expenditures:</b>				
Current -				
Public safety:				
Building lease	78,700	78,700	78,719	(19)
Canine	500	600	594	6
Employee drug testing	-	-	38	(38)
Investigations	21,000	20,000	18,892	1,108
Liability insurance	3,000	35,800	35,802	(2)
Maintenance	1,250	1,550	1,538	12
Mobile telephones	14,000	12,350	11,179	1,171
Office	28,000	29,400	32,207	(2,807)
Professional fees	8,000	8,600	8,455	145
Supplies	1,000	1,000	636	364
Training	5,000	2,000	1,950	50
Utilities	8,200	8,400	7,578	822
<b>Total expenditures</b>	<u>168,650</u>	<u>198,400</u>	<u>197,588</u>	<u>812</u>
<b>Net change in fund balance</b>	(60,550)	(79,500)	(78,132)	1,368
Fund balance, beginning	<u>213,545</u>	<u>213,545</u>	<u>213,545</u>	<u>-</u>
Fund balance, ending	<u>\$ 152,995</u>	<u>\$ 134,045</u>	<u>\$ 135,413</u>	<u>\$ 1,368</u>

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Notes to Required Supplementary Information

(1) Budgetary and Budgetary Accounting

The Lafayette Metro Investigations follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. A proposed budget is prepared and submitted to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
- b. A summary of the proposed budget is published, and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
- c. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
- d. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
- e. All budgetary appropriations lapse at the end of each fiscal year.
- f. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

**INTERNAL CONTROL, COMPLIANCE,  
AND OTHER MATTERS**

# KOLDER, SLAVEN & COMPANY, LLC

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

To the Board of Directors  
Lafayette Metro Investigations  
Lafayette, 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 governmental activities, the major fund, and the aggregate remaining fund information of Lafayette Metro Investigations (Metro Units) as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Metro Units' basic financial statements and have issued our report thereon dated June 24, 2019.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Metro Units' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Metro Units' internal control. Accordingly, we do not express an opinion on the effectiveness of the Metro Units' 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 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or, significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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. We did identify a certain deficiency in internal control, described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as Item 2018-001(IC) that we consider to be a significant deficiency.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Lafayette Metro Investigations financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under *Government Auditing Standards*.

## **Lafayette Metro Investigations' Response to Findings**

The Metro Units' response to the finding identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The Metro Units' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **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.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

June 24, 2019  
Lafayette, Louisiana

LAFAYETTE METRO INVESTIGATIONS  
Lafayette, Louisiana

Summary Schedule of Current and Prior Year Findings  
and Management's Corrective Action Plan

Part I. Current Year Findings and Management's Corrective Action Plan

A. Internal Control Findings -

**2018-001** Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2012

CONDITION: The Organization did not have adequate segregation of functions within the accounting system.

CRITERIA: The Organization should have a control policy according to which no person should be given responsibility for more than one related function.

CAUSE: Due to the size of the Organization, there are a small number of available employees.

EFFECT: The Organization has employees that are performing more than one related function.

RECOMMENDATION: The Organization should establish and monitor mitigating controls over functions that are not completely segregated.

MANAGEMENT'S CORRECTION ACTION PLAN: Due to the size of the operations and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

B. Compliance Findings -

There are no findings to report under this section.

Part II. Prior Year Findings

A. Internal Control Findings -

**2017-001** Inadequate Segregation of Accounting Functions

Fiscal year finding initially occurred: 2012

CONDITION: The Organization did not have adequate segregation of functions within the accounting system.

RECOMMENDATION: The Organization should establish and monitor mitigating controls over functions that are not completely segregated.

CURRENT STATUS: Unresolved. See finding 2018-001

A. Compliance Findings -

There are no findings to report under this section.