Lakeview Crime Prevention District FINANCIAL STATEMENTS December 31, 2024



REPORT

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REPORT



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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of the Lakeview Crime Prevention District (the District) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2024, 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.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's

ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis beginning on page 4 and the budgetary comparison information on page 13 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.

Supplementary 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 30, 2025, 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.

Metairie, Louisiana June 30, 2025

Carr, Riggs & Ungram, L.L.C.

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, statement of cash flows, and the notes to the financial statements.

FINANCIAL ANALYSIS OF THE DISTRICT

The District's total assets for 2024 increased by \$379,041 due to an increase in cash as a result of an increase in accounts payable in the current fiscal period. The District's total liabilities for 2024 increased by \$562,709 as a result of an increase in unpaid invoices from the City of New Orleans in the current fiscal period. As a result, there was a decrease in net position of \$183,668 from the beginning of the year.

| | <u>2024</u> | <u>2023</u> | <u>\$ Change</u> | % Change |
|--------------------------|--------------|--------------|------------------|----------|
| Total Asset Change | \$ 1,345,580 | \$ 966,539 | \$ 379,041 | 39% |
| Total Liabilities Change | \$ 1,219,609 | \$ 656,900 | \$ 562,709 | 86% |
| Total Net Position | \$ 125,971 | \$ 309,639 | \$ (183,668) | -59% |
| Revenues | \$ 1,037,085 | \$ 1,044,659 | \$ (7,574) | -1% |
| Expenditures | \$ 1,220,753 | \$ 1,097,152 | \$ 123,601 | 11% |

Lakeview Crime Prevention District Management's Discussion and Analysis

RESULTS OF OPERATIONS

Operating capital for 2024 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 \$150 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.

The Board of Commissioners of the District has directed all revenues to providing the maximum security presence as directed by statute. For 2024, security patrols were manned by two officers serving four hour shifts, twenty four hours per day, seven days per week. Additional security patrols are scheduled as deemed necessary.

The District's total net position decreased by \$183,668 over the course of the year's operations primarily due to the increase in patrol expenses. In 2024, the increase in total expenditures of \$123,601, or 11%, as compared to the previous year was mainly a result of the increase in patrol expenses.

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 2025. 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 2025 as these facts become known.

ORIGINAL VS. AMENDED BUDGET

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

The amended budget included increases in revenue for additional amounts received and increases in expenses related to additional patrols offset by decreases in police sedans and technology/IT equipment. Actual amounts and variance explanations are approved by the District board and accepted as the amended budget.

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. Graham Ryan Board President

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

Lakeview Crime Prevention District Statement of Net Position

| December 31, | | 2024 |
|---------------------------|----------|-----------|
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | \$ | 1,340,534 |
| Parcel fees receivable | | 3,270 |
| Prepaid expenditures | | 1,776 |
| Total assets | | 1,345,580 |
| Total assets | | 1,343,360 |
| Liabilities | | |
| Current liabilities | | |
| Accounts payable | | 1,219,609 |
| Total liabilities | | 1,219,609 |
| | | , , |
| Net Position | | |
| Unrestricted | | 125,971 |
| | A | 425.074 |
| Total net position | \$ | 125,971 |

Lakeview Crime Prevention District Statement of Revenues, Expenditures, and Change in Net Position

For the year ended December 31, 2024

| • | - |
|---------------------------------|-----------------|
| Revenues | |
| Parcel fees | \$ 1,028,433 |
| Interest | 8,652 |
| | |
| Total revenues | 1,037,085 |
| Expenditures | |
| Direct expenditures | |
| Patrols | 1,146,942 |
| Administrative expenditures | |
| IT Consultant | 2,874 |
| Insurance | 28,273 |
| Accounting | 23,500 |
| Legal fees | 5,842 |
| Telephone | 2,616 |
| Website | 1,237 |
| Miscellaneous | 9,469 |
| | |
| Total expenditures | 1,220,753 |
| | (402.660) |
| Change in net position | (183,668) |
| Net position, beginning of year | 309,639 |
| Not recition and of year | 125 074 |
| Net position, end of year | \$ 125,971 |

Lakeview Crime Prevention District Statement of Cash Flows

| For the year ended December 31, | 2024 |
|---|------------------|
| Operating Activities Change in net position Adjustments to reconcile change in net position | \$ (183,668) |
| to cash provided by (used in) operating activities: Parcel fees receivable Accounts payable | 7,308 562,709 |
| Net cash provided by (used in) operating activities | 386,349 |
| Net increase (decrease) in cash and cash equivalents | 386,349 |
| Cash and cash equivalents, beginning of year | 954,185 |
| Cash and cash equivalents, end of year | \$ 1,340,534 |

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 cooperative endeavor agreement with the City of New Orleans expired on December 29, 2024 and has not yet been extended.

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. Effective January 1, 2020, the parcel fee of \$150 per parcel per year was approved by the Board. As of January 1, 2020, the District has reached the maximum amount it is allowed to charge per parcel per year under La. R.S. 33:9091.1.

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. Parcel fees are recognized as revenues in the year for which they are levied.

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 2024.

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.

Lakeview Crime Prevention District Notes To Financial Statements

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenues

Parcel fees – Parcel fees are assessed annually by the Orleans Parish Assessor's Office and sent to each parcel owner. Parcel fees are recognized in the year in which they are levied for 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 30, 2025, and determined there were no events that occurred that require disclosure. 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, 2024, the District's account balances exceeded the FDIC insurance by \$1,090,534. 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: LITIGATION AND CLAIMS

At December 31, 2024, the District was not involved in any litigation nor was the District aware of any claims.

Lakeview Crime Prevention District Budgetary Comparison Schedule

| For the year ended December 31, 2024 | | Original Budget | , | Amended Budget | | Actual | V | ariance *** |
|--------------------------------------|----|--------------------|----|-------------------|----|-----------|----|----------------|
| Revenues | | | | | | | | |
| Parcel fees | \$ | 1,036,432 | \$ | 1,033,442 | \$ | 1 020 422 | | |
| | Ş | | Ş | | Ş | | | |
| Interest | | 10,000 | | 9,425 | | 8,652 | | |
| Total revenues | | 1,046,432 | | 1,042,867 | | 1,037,085 | \$ | (5,782) |
| Expenditures | | | | | | | | |
| Direct expenditures | | | | | | | | |
| Patrols ** | | 1,018,036 | | 1,025,000 | | 1,015,374 | | |
| Police sedans, radios and equipment | | 49,962 | | - | | - | | |
| Administrative expenditures | | | | | | | | |
| Technology/IT equipment | | 46,040 | | - | | - | | |
| IT Consultant | | 5,000 | | 2,874 | | 2,874 | | |
| Insurance | | 28,000 | | 28,273 | | 28,273 | | |
| Accounting | | 30,000 | | 23,500 | | 23,500 | | |
| Legal fees | | 10,000 | | 5,839 | | 5,842 | | |
| Telephone | | 3,000 | | 2,511 | | 2,616 | | |
| Website | | 1,800 | | 1,237 | | 1,237 | | |
| Miscellaneous | | 3,000 | | 9,461 | | 9,469 | | |
| Newsletter | | 1,000 | | - | | - | | |
| Total expenditures | \$ | 1,195,838 | \$ | 1,098,695 | \$ | 1,089,185 | \$ | (9,510) |

^{**} The District does not budget for disputed amounts invoiced by the City of New Orleans as the District does not believe it is a cost obligation of the District. From the actual expenditures during the year ended December 31, 2024, \$131,568 was excluded from the 'Patrols' expenditures related to these disputed costs charged to but not paid by the District.

The District adopted a budget as required by Louisiana Revised Statute 39:1301-1316 for the year ended December 31, 2024.

^{***} Variance is between Actual and Amended Budget amounts

Lakeview Crime Prevention District Schedule of Compensation Paid to Board Members

For the year ended December 31,

2024

| Board Member | Amount |
|---|--------|
| 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 | - |
| Brian Anderson 3813 N. Labarre Rd., Metairie, LA 70002 | - |
| Nancy Lytle 5525 Milne Blvd., New Orleans, LA 70124 | - |
| Reid Raymond 5978 General Diaz St., New Orleans, LA 70124 | - |
| Chris Beacher 211 Polk St., New Orleans, LA 70124 | - |
| Susan Dinneen 6762 Colbert St., New Orleans, LA 70124 | - |
| Valerie Barrilleaux 401 28th St., New Orleans, LA 70124 | - |
| Kevin Avin 6226 General Diaz St., New Orleans, LA 70124 | - |
| Aimee McCarron 414 39th St., New Orleans, LA 70124 | - |

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

For the year ended December 31,

2024

Agency Head Name: Graham Ryan, Board President

| Purpose | Amount |
|--|---------|
| 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 | \$ - |



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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 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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 30, 2025.

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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. Under Louisiana Revised Statue 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Metairie, Louisiana June 30, 2025

Carr, Riggs & Ungram, L.L.C.

Lakeview Crime Prevention District Schedule of Findings and Responses For the Year Ended December 31, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS

| Financial Statements | |
|---|------------|
| Type of auditor's report issued: | Unmodified |
| Internal control over financial reporting: | |
| Material weaknesses identified? | No |
| Significant deficiencies identified? | None noted |
| Noncompliance material to financial statements noted? | No |
| SECTION II – FINANCIAL STATEMENT AND INTERNAL CONTROL FINDINGS None noted. | |
| SECTION III – COMPLIANCE FINDINGS | |
| None noted. | |
| SECTION IV – SUMMARY OF PRIOR AUDIT FINDINGS None noted. | |
| | |



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INDEPENDENT ACCOUNTANT'S 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) for the fiscal period January 1, 2024 through December 31, 2024. The Board's management is responsible for those C/C areas identified in the SAUPs.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the agreed-upon procedures engagement. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated results are as follows:

1) Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)

A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

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

- B. For each location selected under #1A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase.

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

ii. At least two employees are involved in processing and approving payments to vendors.

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

iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

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

iv. Either the employee responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

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

v. Only employees authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

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

C. For each location selected under procedure #1A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

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

i. Observe that the disbursement, whether by paper or electronic means, matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.

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

ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #1B above, as applicable.

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

- D. Using the entity's main operating account and a random monthly bank reconciliation selected, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursement if less than 5) and observe that each electronic disbursement was
 - a. Approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and

Results: Not applicable as there were no electronic payments made during the current year.

b. Approved by the required number of authorized signers per the entity's policy.

Results: Not applicable as there were no electronic payments made during the current year.

2) Prevention of Sexual Harassment

A. Using the 5 randomly selected employees/officials, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.

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

B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

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

C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:

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

i. Number and percentage of public servants in the agency who have completed the training requirements;

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

ii. Number of sexual harassment complaints received by the agency;

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

iii. Number of complaints which resulted in a finding that sexual harassment occurred;

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

iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and

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

v. Amount of time it took to resolve each complaint

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

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. 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.

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

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.

Metairie, Louisiana June 30, 2025

Carr, Riggs & Ungram, L.L.C.

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